ACADIA UNIVERSITY

Responsible Unit:	Research Office
Last Reviewed/Updated:	May 2025
Approving Sector Head:	AVP Research, Innovation and Graduate Studies
Policy:	Internal In-Kind Contribution Policy

1.0 Introduction

Acadia University recognizes the importance of in-kind contributions as a vital support mechanism for enhancing the quality and scope of externally funded research projects. Under this policy, in-kind contributions refer to non-monetary donations provided by the university to match external funds and support these research initiatives. These contributions can be in the form of goods, services, or expertise that directly benefit the research project without the exchange of cash. This policy outlines the procedures and guidelines for valuing and reporting internal in-kind contributions to externally funded research grants.

2.0 Application

This Policy applies to all in-kind contributions in support of externally funded grant applications to the extent that they comply with Tri-Council or other funder regulations.

3.0 Definition of In-Kind Contribution

In-kind contributions are non-cash donations provided by the university that support externally funded research projects by providing tangible or intangible resources. These contributions may include, but are not limited to:

- Equipment and materials
- Software and technology
- Consultation and expertise
- Access to facilities
- Volunteer time
- Professional services

4.0 Criteria for Providing In-Kind Contributions

To ensure the integrity and relevance of in-kind contributions from the university to match external funds, the following criteria must be met:

- The contribution must directly benefit the research project and align with its objectives.
- The contribution must be necessary for the successful completion of the project.

- The contribution must be an eligible expense that would otherwise have to be purchased, paid for, or supplied by the researcher.

5.0 Valuation of In-Kind Contributions

5.1 Cash equivalencies of typical in-kind contributions are listed below. These amounts are to be used in research grant applications.

Category	**Cash Equivalent Value**
Equipment and materials	
Vendor discount	Count the discounted institutional amount as an in-kind contribution
A/V equipment (e.g., owls, recorders, projectors)	$100 per day
Software and technology	
Computer (other than faculty member)	$400 per year
Database access or license	Per vendor agreement
A/V support	[check with Events Acadia]
Consultation and expertise	
Lab fees	Contact lab for $ per sample
Facilities	
Laboratory use	$1,500 per day or CFI rate
Office space	$250 per day or CFI rate ($108/m2 /year)
Meeting room or boardroom	$250 per day
Classroom	Seating up to 25 people: $100 per day Seating 26 – 100 people: $150 per day Seating 51 – 100 people: $200 per day Seating 101+ people: $250 per day
Auditorium	$900 per day
Volunteer time	
Undergraduate student volunteer time	$20 per hour
Graduate student volunteer time	$25 per hour
Community volunteer time	$25 per hour
Faculty member volunteer time	$75 per hour, OR Add 18% to faculty member gross salary, then divide by 240 workdays to calculate a cash value per day (e.g. $100,000 + 18% = $118,000 divided by 240 = $492/day)
Staff volunteer time	Add 18% to staff member gross salary, then divide by 240 workdays to calculate a cash

	value per day (e.g. $65,000 18% [$11,700] = $76,700, divided by 240 = $320/day
Professional Services	[are there CFI rates that apply?]
Legal	$200 per hour
Financial	$125 per hour
Project Management	$125 per hour
Research Office	$100 per hour
Technical Support	$100 per hour
Marketing	$100 per hour
Teaching and Learning	$100 per hour

5.2 Accurate valuation of in-kind contributions is essential for transparency and accountability. For contributions not listed in section 5.1, the following methods will be used to determine the value of in-kind contributions made by the university to match external funds:

- Fair market value: The cost of the item or service if it were purchased in the open market.
- Replacement cost: The expense required to replace the donated item or service.
- Professional appraisal: For high-value contributions, a certified professional may be required to appraise the donation.

Documentation and records of the valuation process must be maintained for auditing purposes.

6.0 Reporting In-Kind Contributions

In-kind contributions must be reported accurately to ensure proper recognition and accountability. The following guidelines should be followed:

- All in-kind contributions must be recorded in grant applications for the project.
- Written acknowledgment of the contribution should be provided in any publications emerging from the project.
- The contribution must be reported in the research grant's financial statements and progress reports.
- All documentation related to in-kind contributions must be retained in accordance with the university's records management policy.

7.0 Conclusion

In-kind contributions represent a valuable tool for enhancing the scope and quality of externally funded research projects at the university. By adhering to the outlined policy, the university ensures transparency, accountability, and consistency in using these contributions to match external funds.

8.0 Review

This Policy will be reviewed every two years.