

Examples of Partner Organisation In-Kind Contributions

In-kind Category	Accepted	Not Accepted
Access to unique databases	Incremental costs of access	<i>Cost of collecting the database</i>
Analytical and other services	Internal rates	<i>Commercial rates</i>
	Incremental cost of providing service	
Equipment	Contributed – <u>Used</u> - fair market value - company book value - price for internal transfers	<i>- List price or discounted list price - Rental equivalents exceeding accepted values had the equipment been donated or sold</i>
	Contributed - <u>New</u> - selling price to most favoured customer (if stock item) - cost of manufacture (if one of a kind) - cost of purchase	<i>Development costs</i>
Equipment (continued)	Rent - rental equivalent based on depreciation - rental rate equivalent to highest-volume user	
	Sold - difference between discounted price and selling price to most favoured customer	
Materials	- Unit cost of production for commercial products - Selling price to most favoured customer - Price for internal transfers - Cost of production of prototype and samples	<i>Development costs (unless they are an integral part of the proposed project)</i>
Patents and licences	Licences acquired from third parties for use by the university in the project	<i>- Patents - Licensing fees paid to the university</i>
Contributions concerning the CI	Contribution to enable release of CIs from teaching or other duties	<i>Contribution to the CI as consulting fees or honoraria (additional to normal salary)</i>
Salaries	Typical salary cost (including on-costs) at internal rates	<i>- External charge-out or consultant rates - Costs relating to administrative support where overhead has been included in salary costs</i>

In-kind Category	Accepted	<i>Not Accepted</i>
<p>Contributed software (need to distinguish between existing software used as a tool for analytical purposes and the Partner Organisation's contribution to developing new software tools where this is one of the main objectives of the Proposal)</p>	<ul style="list-style-type: none"> - Copying costs - Licensing cost - Documentation cost - Cost of training and support of software - Cost of equivalent commercial product (where donated software is not commercially available) 	<p><i>Development costs</i></p>
<p>Travel</p>	<ul style="list-style-type: none"> - Travel costs associated with fieldwork - Travel costs to meet with university personnel & Partner Organisation staff - Conference travel for university staff 	
<p>Use of facilities</p>	<ul style="list-style-type: none"> - Internal rates for logistical support and travel allowance for university personnel working on Partner Organisation premises or on fieldwork. - Internal rates for use of specialised equipment by university personnel or use of process or production lines. - Internal rates for value of lost production resulting from down time 	<ul style="list-style-type: none"> - <i>Use of equipment by Partner Organisation personnel.</i> - <i>Space for Partner Organisation activities outside the scope of the specific Proposal</i> - <i>Equivalent commercial rates</i>