



IN-KIND CONTRIBUTIONS & MATCHING FUNDS POLICY

PRINCIPALS

In-kind contributions are defined as the non-cash provision of goods or services to an organization by one of its partners, valued in monetary terms according to rules agreed upon beforehand by the contributor, its seniors care partner(s) and accounted for as part of the contribution to the project budget.

An in-kind contribution can consist either of:

1. the direct provision of a tangible asset to the project, or
2. an expenditure incurred directly by the contributor which directly benefits the project in satisfying its objectives and milestones.

In-kind contributions may include goods, use of services and facilities, professional services or expertise in the form of staff time, provision of or access to equipment, special materials etc. They are regarded as necessary to carry out the tasks and achieve the goals and milestones of the project as commonly agreed to by the partners. These costs would have to be paid for if they were not provided by a partner. As such, in-kind contributions reduce the cash requirements for a project.

The value of the product, device or equipment being directly tested will not be considered as an in-kind contribution within the scope of the project. Ancillary costs associated with getting the product, device or equipment into a prepared or testable state, including site preparation costs, would be considered eligible costs within the project, either provided in-kind directly by the contributor or supported by the seniors care partner directly.

If further clarifications are required please reach out directly to the Centre for Aging + Brain Health Innovation (CABHI) office at info@cabhi.com.

Category	Eligible	Non-Eligible	Valuation
Salaries and benefits	<p>Actual salary cost including fringe benefits for employing personnel to contribute directly to the project.</p> <p>Personnel could consist of dedicated full-time or part-time staff, including fees paid to individuals engaged on employment contracts who are seconded to fulfill duties specifically related to the project.</p>	<p>Payments to the project lead, co-applicants and/or collaborators as consulting fees or honoraria (over and above the individuals normal salary).</p> <p>Salary overheads, external charge-outs or consultant rates.</p> <p>Salary and costs of administrative and/or indirect support staff.</p> <p>Salary and costs associated with proposal development.</p> <p>Salary and costs of management activities not directly related to the project.</p>	<p>Salaries, wages and benefits expenditures may only be claimed in proportion to the amount of time spent working directly on the project. The proponent is required to maintain timesheets or appropriate records for all employees working directly on the project.</p> <p>Salaries and benefits will be valued at cost.</p>
Professional and technical services	<p>Consulting fees and/or technical expertise directly related to the funded project (e.g., professionals, lawyers, accountants, etc.).</p>	<p>Fees not directly associated with meeting the deliverables and milestones set out in the project.</p> <p>Fees associated with proposal development and contract(s) review.</p>	<p>Professional and technical services will be valued at cost.</p>



Category	Eligible	Non-Eligible	Valuation
<p>Travel and subsistence costs</p>	<p>Project specific out-of-pocket travel and subsistence expenses for work at the seniors care partner(s) test-site that is directly associated with meeting the deliverables and milestones of the project.</p> <p>Conference costs and registration fees related to the funded project, only if the conference focuses on issues or topics related to the project.</p> <p><u>All travel and subsistence costs are subject to review and approval by CABHI prior to being incurred.</u></p>	<p>Costs to cover conference fees, travel, hotels and food to attend events or meetings that are unrelated to the project.</p> <p>Entertainment expenses, gifts, awards and alcoholic beverages.</p>	<p>Travel will always be by the most practical and economical method available.</p> <p>Travel and subsistence costs will be valued at cost.</p>
<p>Equipment, materials and supplies (E.g., computer and electronic communications)</p>	<p>Cost of providing equipment, materials and supplies needed to support the project, if not already provided by the seniors care partner(s).</p>	<p>Cost or rental equivalents exceeding accepted values had the equipment been donated or sold.</p> <p>Development costs incurred prior to the start of the project.</p> <p>Depreciation costs associated with equipment donated to the project.</p> <p><u>Direct cost and depreciation of the product, device or equipment being tested directly.</u></p>	<p>Donated new equipment, material and supplies, valued at:</p> <p>Retail selling price (if stock item) or direct cost to manufacture (if one of a kind).</p> <p>Donated used equipment, material and supplies, valued at:</p> <p>Fair market value or company net book value (if one of a kind).</p> <p>Loaned equipment, material and supplies, valued on:</p> <p>Rental equivalent based on standard rental or lease agreement.</p>
<p>Software, new technologies and databases</p>	<p>Cost of purchasing licenses needed for the project, if not already provided by the seniors care partner(s).</p> <p>Development cost of new technologies related to the project.</p> <p>Access to unique databases.</p> <p>Costs of collecting, de-identifying and archiving data where:</p> <ul style="list-style-type: none"> • the data are critical to the success of the project; • there is a commitment to archive the data, once suitably cleaned, in a database within a reasonable time following the completion of the project; and • the database remains in the public domain 	<p>Costs of new software and new technologies that go outside the scope and/or duration of the project.</p>	<p>Software, new technologies and databases will be valued at cost.</p>



Category	Eligible	Non-Eligible	Valuation
<p>Use of facilities</p>	<p>Donated meeting rooms, space or facilities for which a fee would otherwise be charged.</p> <p>Donated additional office space that may be at the partner's site or provided by the contributor, as long as the provided space is over and above space provided to the applicant as part of regular employment conditions (e.g., additional office space required to accommodate team members, staff and collaborators who are contributing to the project).</p> <p>Rental costs for specialized equipment needed at events.</p>	<p>Indirect or overhead costs associated with the provision of general facilities, basic utilities, purchase and repair of office equipment or furniture, administration fees, insurance for equipment, and basic communication devices such as telephones and fax machines that do not directly contribute to the project.</p> <p>Opportunity costs, being revenues foregone by contributor due to it not carrying out some beneficial activity as a result of its participation in the project and related programs.</p>	<p>Use of meeting rooms shall be valued at the rates normally charged to staff, and not at rates charged to external clients.</p>
<p>Other expenditures</p>	<p>Other expenditures which are directly associated with meeting the deliverables and milestones set out in the project and are within the scope and duration of the project.</p>	<p>Other expenditures which are not directly associated with meeting the deliverables and milestones set out in the project</p> <p>Other expenditures which are incurred well outside the scope and/or duration of the project.</p>	<p>Other expenditures will be valued at cost or the most appropriate method of valuation.</p>