

FAQ: Contribution in-Kind (CIK) Record Keeping

What is a contribution in-kind? A CIK is a contribution towards the costs of a program that is not borne by the primary sponsor.

Why do we need to track contributions in-kind? The current norm for support grants is for CIK to comprise 50% of the total cost. Further, CIK will ensure the sustainability of the program once the initial funding source is exhausted. CIK, therefore, are essential in carrying out the work and in ensuring the program's continuation beyond the initial funding period.

What are some examples of contributions in-kind? CIK may include goods, services, or monetary contributions that are (i) *donated*, (ii) *loaned*, or (iii) provided at a *reduced* price/fee. 'Out of pocket' expenses for materials or services for which reimbursement is not requested or desired are classified as CIK.

The CIK should be identified based on **category**:

1. *Monetary Donations*
2. *Personnel* – includes professional services (e.g. research, legal, financial, technical) or professional development provided free of charge and unpaid voluntary work. If the CIK takes the form of voluntary unpaid work, the hourly value of the labour should be estimated based on the volunteer's qualifications and the nature and extent of the work. Professional services will be calculated based on standard hourly billing rate.
3. *Equipment/Furnishing* – includes general office equipment and equipment maintenance (e.g. computer, photocopier, scanner, fax machine) and furnishing (e.g. desk, chairs, lamps, book cases).
4. *Office Expenses* – includes expenses related to the daily operation of the program (e.g. computer software, reference material, paper, printing & reproduction, toner, general office supplies) and communication expenses (e.g. phone, internet, mailings/postage/courier).
5. *Project Supplies* – includes donated materials for training, program administration, or distribution.
6. *Travel* – includes conference/seminar fees, lodging costs, transportation, parking, meals, and other related expenses.
7. *Advertising and Marketing* – includes media services, direct mail, conference/presentation materials and other dissemination of results.
8. *Land or Facility Use* – includes rental costs for office space, meeting rooms, etc.
9. *Other* – please specify

How can I calculate the value of contribution in-kind? (i) *Donated* good and services will be calculated based on fair market value. (ii) *Loaned* goods and services will be valued based on a rental equivalent. (iii) *Discounted* goods and services will be valued based on the difference between the fair market price and the discounted price.

How do I track our contributions in-kind? Use the CIK Tracking Form provided.

Contribution in-Kind Tracking Form

Site _____ Month _____ Year _____

Name of Contributor	Contact Information of Contributor	Date of CIK ¹	Brief Description of CIK goods or services ²	Value of CIK ³
TOTAL Monetary Contributions				
TOTAL Goods				
TOTAL Services				
<i>TOTAL</i>				

¹ The date on which the item was received or the benefit occurred.

² Specify the CIK category, as well as a brief description of the goods or service.

³ For *goods* briefly describe how the value was determined or if available, attach proof value (e.g. appraisals, quotes). For *services* specify rate of pay per hour and number of hours worked.