



Third-Party Cost-Share Commitment

This section to be completed by MU's Principal Investigator:

MU's Principal Investigator: _____ Sponsor: _____
 Proposal Title: _____
 Proposed Begin Date: _____ Proposed End Date: _____

This form is to be completed by the Principal Investigator and third-party contributor under the following circumstances:

- The third party's contribution to the above project will be committed as cost sharing in a proposal submitted for sponsored funding, AND
- The third party will not be a subrecipient or subcontractor under the award.

This form may or may not be required to be included in the final proposal submitted to the sponsor, depending on the sponsor's guidelines.

Definitions

Third Party - Any individual who is not an MU employee or any non-MU organization.

Third Party Cost Sharing - The two types of third-party cost-sharing contributions are:

1. Cash Contribution: Actual cash outlays contributed (wages, rental expenses, travel expenses, purchase of material and supplies, etc.) as a direct benefit to the project that were paid by the Contributor from non-Federal funds.
2. In-Kind Contribution: Non-cash contributions (volunteer services, other donations) that are a direct benefit to the project.

Allowable Costs

All contributions, including cash and third party in-kind, shall be accepted as cost sharing or matching when such contributions meet all of the following criteria:

1. Are verifiable from the Contributor's records.
2. Are not included as contributions for any other federally-assisted project or program.
3. Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
4. Are allowable under the applicable cost principles.
5. Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
6. Are provided for in the approved budget when required by the Federal awarding agency.
7. Conform to other provisions of OMB Uniform Guidance, as applicable.

Valuations

Specific procedures are outlined as follows to establish the value of in-kind contributions.

- a. **Valuation of volunteer services.** Volunteer services may be furnished by professional and technical personnel, consultants, and other skilled and unskilled labor.
 - i. **Volunteer services provided by individuals.** Rates for volunteers should be consistent with those paid for similar work at MU. In those instances in which the required skills are not found at MU, rates should be consistent with those paid for similar work in the labor market in which the Contributor competes for the kind of services involved.
 - ii. **Volunteers employed by other organizations.** When an employer other than MU furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (plus an amount of fringe benefits that are reasonable, allowable, and allocable, but exclusive of overhead costs), provided these services are in the same skill for which the employee is normally paid.
- b. **Valuation of donated, expendable personal property.** Donated, expendable personal property includes such items as expendable equipment, office supplies, laboratory supplies, or workshop and classroom supplies. Value assessed to expendable personal property included in the cost or matching share should be reasonable and should not exceed the current market value of the property at the time of the donation.
- c. **Valuation of permanently donated, non-expendable property.** Donated, non-expendable property includes equipment, buildings, land, etc. Consult OSPA for the proper method of accounting.

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- d. **Use of space.** The value of donated space shall not exceed the fair rental value as established by an appraisal of comparable space and facilities in a privately-owned building in the same locality.
- e. **Loaned equipment.** The value of loaned equipment shall not exceed its fair rental value.

Reporting Requirements if Proposal is Funded

For cash contributions, the Contributor will provide upon request a financial report outlining the contributions made in support of this project. The financial report shall be submitted with supporting documentation (e.g., copies of payroll records, receipts, invoices, etc.).

For in-kind contributions, the Contributor will provide upon request a signed ***In-Kind/Third Party Contribution Certification*** form reporting the contribution (attached as Exhibit A). This form may be downloaded from the Office of Sponsored Programs Administration forms page at http://research.missouri.edu/forms/by_department#ospa.

Commitment Detail – The following is to be completed by the Contributor, as applicable.

A. Volunteer Services provided by the Contributor as an individual (in-kind, non-cash contribution)

	Name of Contributor*	Type of service	Hrly Rate	# Hrs	\$ Total
1					

* If name of volunteer is unknown at time of proposal submission, the PI should enter Unknown in the "Name of Contributor" field and complete the other fields in this row and sign below.

B. Volunteers employed by another organization (actual cash outlay)

	Name of Employee	Type of service	Hrly Rate	# Hrs	\$ Fringe	\$ Total
1						
2						
3						
4						
5						
Total						

C. Other Costs (Specify whether cash outlay or in-kind/non-cash contribution)

	Description	Cash	In-Kind	\$ Value
1	Travel	<input type="checkbox"/>	<input type="checkbox"/>	
2	Material/Supplies	<input type="checkbox"/>	<input type="checkbox"/>	
3	Loaned non-expendable equipment	<input type="checkbox"/>	<input type="checkbox"/>	
4	Permanently donated non-expendable equipment	<input type="checkbox"/>	<input type="checkbox"/>	
5	Permanently donated real property (building, land)	<input type="checkbox"/>	<input type="checkbox"/>	
6	Rental expenses	<input type="checkbox"/>	<input type="checkbox"/>	
7	Use of space	<input type="checkbox"/>	<input type="checkbox"/>	
8	Other (list):	<input type="checkbox"/>	<input type="checkbox"/>	
9	Other (list):	<input type="checkbox"/>	<input type="checkbox"/>	
10	Other (list):	<input type="checkbox"/>	<input type="checkbox"/>	
Total Other Costs				

By signing below the Contributor, or Contributor's authorized representative, agrees to the following:

- The contributions listed above will be provided to the project during the awarded period of performance.
- The contributions listed above have been valued in accordance with the Valuations section shown above.
- The reports listed in the Reporting Requirements section shown above will be submitted upon request.

CONTRIBUTOR'S NAME: _____

SIGNATURE OF CONTRIBUTOR OR CONTRIBUTOR'S AUTHORIZED REPRESENTATIVE: _____

* If volunteer from Section A above is unknown at time of proposal submission, the PI should sign below agreeing to cover any shortfall in the cost sharing requirement.

Name (print/type): _____ Title (print/type): _____

Signature: _____ Date: _____

**CERTIFIED STATEMENT OF SPONSORED PROJECT SUPPORT
IN-KIND/THIRD PARTY CONTRIBUTIONS**

INSTRUCTIONS: Items 1, 2, 3, and 6.b to be completed by the PRINCIPAL INVESTIGATOR. Items 4, 5, and 6.a are to be completed by the Contributor. NOTE: Accounting documentation to support states contributions(s) must be retained for audit purposes.

1) **MU Account Number:**

2) **Project Title:**

3) **Benefit of Contribution to Project:**

4) **Contributor's Name:**

Address:

5) **Contribution:** Note *** See instructions for determining basis for valuation of donations ***

A) SERVICE: Date(s) of Service: _____ Services Performed: _____
 Unit Type: _____ (e.g., hours, days, etc.) Total Units Donated: _____ (x) Unit Rate: \$ _____ (=) Total Value of Service: \$ _____
 *** VALUATION METHOD: Cash—Actual Rate Comparable MU Rate Comparable Labor Market Rate ***

B) SPACE: Period of Use: _____ Value of Space Used: \$ _____
 Purpose/Location of Space: _____
 *** VALUATION METHOD: Cash—Actual Rate Comparable MU Rate Comparable to Rental Value ***

C) EQUIPMENT: Date(s) of equipment use: _____ Value: \$ _____
 Type of Equipment: _____
 *** VALUATION METHOD: Cash—Actual Rate Comparable MU Rate Comparable Labor Market Rate ***

D) MATERIAL, SUPPLIES, TRAVEL, ETC.:

DESCRIPTION	VALUE
TOTAL VALUE:	\$

*** VALUATION METHOD: Cash Contribution (Attach receipts) Comparable to Fair Market Value***

6. a) **Contributor Certification:**

I certify, to the best of my knowledge and belief, that the donated contributions data above are complete and correct and that these "costs" were not borne directly or indirectly by the Federal government.

Signature: _____ Date: _____

Typed Name: _____ Title, if applicable: _____ Phone Number: _____

6. b) **Principal Investigator Certification:**

I certify that the contributions listed above were necessary for the proper and efficient accomplishment of program activities and that the value was established in accordance with the procedures set forth in OMB Uniform Guidance.

Signature: _____ Date: _____
 Principal Investigator

The two types of third-party contributions are:

- A) **Cash Contribution:** Actual cash outlays contributed (wages, rental expenses, travel expenses, purchase of material and supplies, etc.) as a direct benefit to the project, that were paid by the contributor from non-Federal funds.
- B) **In-Kind:** Representing the value of non-cash contributions. Specific procedures are outlined as follows to establish the value of in-kind contributions.
- (1) **Valuation of volunteer services.** Volunteer services may be furnished by professional and technical personnel, consultants, and other skilled and unskilled labor.
 - (a) **Rates for volunteer services.** Rates for volunteers should be consistent with those paid for similar work at MU. In those instances in which the required skills are not found at MU, rates should be consistent with those paid for similar work in the labor market in which the contributor competes for the kind of services involved.
 - (b) **Volunteers employed by other organizations.** When an employer other than MU furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (plus an amount of fringe benefits that are reasonable, allowable, and allocable, but exclusive of overhead costs), provided these services are in the same skill for which the employee is normally paid.
 - (2) **Valuation of donated, expendable personal property.** Donated, expendable personal property includes such items as expendable equipment, office supplies, laboratory supplies, or workshop and classroom supplies. Value assessed to expendable personal property included in the cost or matching share should be reasonable and should not exceed the current market value of the property at the time of the donation.
 - (3) **Use of space.** The value of donated space shall not exceed the fair rental value as established by an appraisal of comparable space and facilities in a privately-owned building in the same locality.
 - (4) **Loaned equipment.** The value of loaned equipment shall not exceed its fair rental value.

The following requirements pertain to the contributor's supporting records for in-kind contributions from non-Federal, third parties.

- (1) Volunteer Services must be documented and, to the extent feasible, supported by the same methods used by the contributor for its employees.
- (2) The basis for determining valuation for personal services, material, equipment, buildings and land must be documented.

PLEASE NOTE: University regulations require donated, *non-expendable* property (buildings, equipment, land) to be accounted for other than on this form.