

**FINA 3.00 – COST SHARE – APPENDIX A  
IN-KIND CONTRIBUTIONS FORM INSTRUCTIONS**

Use the form below to document in-kind contributions. In-kind contributions are third-party donations of goods, property, facilities, or services used to meet the cost share requirement for a sponsored award.

Do not include goods, property, facilities, or services contributed by the University. The third-party donations must be necessary and reasonable for the project and allowable per [2 CFR 200 Subpart E – Cost Principles](#).

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On the form below, the value of each contribution should be substantiated by filling in the appropriate boxes:

For Donated Goods, document:

- A description of the goods and the number of items,
- The date provided or used, and
- The total fair market value of the items.

For Facilities, document:

- The published rental rate (fair market value), and
- The dates (or hours) the facility was used.

For Volunteer Services, document:

- A separate line item for each person,
- The number of hours worked,
- The dates of service,
- The type of service, and
- The total rate of pay (fair market value).

All reported in-kind items must be:

- Provided by a third-party, either by an individual or an organization, not the University.
- For allowable costs and activities that are included in the approved project budget.
- Supported by documentation that substantiates the fair value of the goods or services provided.

While you may use allowable third-party in-kind contributions to meet the cost share requirement for your sponsored project, you cannot be reimbursed for in-kind donations.

Additional guidance regarding in-kind contributions can be found in [2 CFR 200](#), particularly [2 CFR 200.306 Cost Sharing or Matching](#).



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**UNIVERSITY INFORMATION:**

Unit/Department: \_\_\_\_\_ Award #: \_\_\_\_\_

Project Name/Number: \_\_\_\_\_

Principal Investigator: \_\_\_\_\_ Email: \_\_\_\_\_

Other Contact Person: \_\_\_\_\_ Email: \_\_\_\_\_

*To the best of our knowledge, the goods and/or services below were denoted in support of the project and are allowable costs per the approved project budget and 2 CFR 200 Subpart E.*

**DONOR/VOLUNTEER INFORMATION:**

Name: \_\_\_\_\_

Email: \_\_\_\_\_ Phone #: \_\_\_\_\_

| Description of Donated Goods or Facilities | Number of Items | Date Provided or Used | Fair Market Value (FMV) |
|--|-----------------|-----------------------|-------------------------|
|  |                 |                       |                         |
|  |                 |                       |                         |
|  |                 |                       |                         |
|  |                 |                       |                         |
| <b>TOTAL:</b>                              |                 |                       |                         |

| Description of Services | Dates of Service | Total Hours Worked | Location of Services | Fair Market Value (FMV) |
|-------------------------|------------------|--------------------|----------------------|-------------------------|
|                         |                  |                    |                      |                         |
|                         |                  |                    |                      |                         |
|                         |                  |                    |                      |                         |
|                         |                  |                    |                      |                         |
| <b>TOTAL:</b>           |                  |                    |                      |                         |

**The FMV/rate is based on:** \_\_\_\_\_

2 CFR 200.306

*(e) ...Rates for third-party volunteer services must be consistent with those paid for similar work by the non-Federal entity. In those instances in which the required skills are not found in the non-Federal entity, rates must be consistent with those paid for similar work in the labor market in which the non-Federal entity competes for the kind of services involved.*

*(j) For third-party in-kind contributions, the fair market value of goods and services must be documented and to the extent feasible supported by the same methods used internally by the non-Federal entity.*