

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

This is to certify that during the period from _____ to _____ the following items were used in support of the activities/program referenced below on an in-kind basis. NOTE: Accounting documentation to support contributions(s) must be retained for audit purposes.

- 1) Emerson Account Number:
- 2) Project Title and Sponsor:
- 3) Benefit or Contribution to Project:
- 4) Contributor's Name:

Address:

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

A) **PERSONNEL SERVICE:** Dates 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 Cost/Rate ☐ Comparable Emerson Rate ☐ Comparable Labor Market Rate ***

B) **SPACE:** Period of Use: _____ Value of Space Used: \$ _____

Purpose/Location of Space: _____

*** VALUATION METHOD: ☐ Cash—Actual Cost ☐ Comparable Emerson Rate ☐ Comparable to Rental Value ***

C) **EQUIPMENT:** Dates of Equipment Use: _____ Value: \$ _____

Type of Equipment: _____

*** VALUATION METHOD: ☐ Cash—Actual Cost ☐ Comparable Emerson Rate ☐ Comparable Fair Rental Value ***

D) **MATERIAL, SUPPLIES, TRAVEL, ETC.:**

DESCRIPTION	VALUE
TOTAL VALUE:	\$

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

6. A) Donor 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: _____ 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 Circular A110.

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 donor 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 Emerson. In those instances in which the required skills are not found at Emerson, rates should be consistent with those paid for similar work in the labor market in which the donor competes for the kind of services involved.
 - (b) Volunteers employed by other organizations. When an employer other than Emerson 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 fair 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 donor'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 donor for its employees.
- (2) The basis for determining valuation for personal services, material, equipment, buildings and land must be documented.