

In-kind contributions are third-party donations of goods, facilities, or services used to meet the cost share/matching requirement for a National Endowment for the Arts (NEA) award (2 CFR 200.1). The use and value of such third-party contributions must be properly documented.

The third-party donations must be necessary and reasonable for the project, and allowable per [2 CFR 200 Uniform Guidance Subpart E – Cost Principles](#).

Do not include property, facilities, or services contributed by your own organization as these are considered part of your own organization’s cash cost share/match.

Your organization is not required to use these exact forms/reports if your organization has other means to record the in-kind contributions that captures the same data. Sample templates are on pages 2 and 3. Examples of completed in-kind contribution forms/reports are on pages 4 and 5.

On the form, show how the value of each contribution was determined by filling in the appropriate boxes.

- (1) For donated goods,
 - Provide a description and number of items,
 - Date provided, and
 - The total fair market value of the items;
- (2) For facilities,
 - The published rental rate and hours or dates the facility was used.
- (3) For volunteer services (one person per form),
 - Volunteer’s name and contact information
 - List the number of hours worked,
 - Date(s) of service,
 - Type of service, and
 - Rate of pay.

All in-kind items reported must be:

- (1) Provided by a third-party, either an individual or an organization, but not the award recipient.
- (2) For allowable costs and activities that were included in your approved project budget.
- (3) **Supported by documentation that corroborates the fair market value of the goods or services provided.**

While you may use allowable third-party in-kind contributions to meet the cost share/matching requirement for your award, **you cannot be reimbursed with NEA funds for in-kind donations.**

Additional guidance regarding in-kind contributions is located in 2 CFR 200 Uniform Guidance. See especially, [§200.306 Cost sharing or matching \(b\), \(d\) – \(j\)](#). See also the “General Terms and Conditions” and “How to Manage Your NEA Award Handbook” at <http://arts.gov/grants/manage-your-award>.

If you have questions, please contact the Office of Grants Management at grants@arts.gov or (202) 682-5403.

THIRD PARTY IN-KIND CONTRIBUTIONS

AWARDEE ORGANIZATION:

Organization: _____ **NEA Award #:** _____

Project: _____

Authorizing Official: _____ **Email:** _____

Contact Person: _____ **Email:** _____

Date: _____

To the best of our knowledge the below goods and/or services were donated to our organization in support of the project and are allowable costs per the approved project budget and 2 CFR 200 - Subpart E Cost Principles.

DONOR DATA:

Donor's Name (Print): _____

Donor's Email: _____ **Phone #:** _____

Description of Donated Goods or Facilities	Date Provided or Used	Fair Market Value

TOTAL: _____

2 CFR §200.306

(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.

THIRD PARTY IN-KIND CONTRIBUTIONS

AWARDEE ORGANIZATION:

Organization: _____ **NEA Award #** _____

Project: _____

Authorizing Official: _____ **Email:** _____

Contact Person: _____ **Email:** _____

Date: _____

To the best of our knowledge, the below volunteer performed the listed service(s) on the specified date(s) and times.

VOLUNTEER DATA:

Volunteer's Name (Print): _____

Volunteer's Email: _____ **Phone #** _____

Date(s) of Service:	Total Hours Worked:	Location(s) of Service:	Service Performed:	Fair Market Value of Service:

TOTAL

Rate based on:	
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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. In either case, paid fringe benefits that are reasonable, necessary, allocable, and otherwise allowable may be included in the valuation.

(f) When a third-party organization furnishes the services of an employee, these services must be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at either the third-party organization's approved federally-negotiated indirect cost rate or, a rate in accordance with § 200.414(d) provided these services employ the same skill(s) for which the employee is normally paid. Where donated services are treated as indirect costs, indirect cost rates will separate the value of the donated services so that reimbursement for the donated services will not be made.

(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.

EXAMPLE A
THIRD PARTY IN-KIND CONTRIBUTIONS

AWARDEE ORGANIZATION:

Organization: Museum of Art

NEA Award #: 1234567-99-24

Project: Exhibition and workshops

Authorizing Official: Tom Thumb

Email: thumb@otto.net

Contact Person: Marcy Toe

Email: toe@otto.net

Date: 1/25/YY

To the best of our knowledge the below goods and/or services were donated to our organization in support of the project and are allowable costs per the approved project budget and 2 CFR 200 - Subpart E Cost Principles.

DONOR DATA:

Donor's Name (Print): Joe's Supply Company. Owner Joe Smith

Donor's Email: joe@joessupplycompany.bus

Phone #: 555-555-5555

Description of Donated Goods or Facilities	Date Provided or Used	Fair Market Value
Paper	4/12/YY - 4/16/YY	\$50.00
Table Rentals	4/12/YY - 4/16/YY	\$250.00
TOTAL:		<u>\$300.00</u>

2 CFR §200.306

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EXAMPLE B
THIRD PARTY IN-KIND CONTRIBUTIONS

AWARDEE ORGANIZATION:

Organization: Art Center

NEA Award # 1234567-99-24

Project: Summer Festival

Authorizing Official: Tom Thumb

Email: thumb@artcenter.net

Contact Person: Marcy Toe

Email: toe@artcenter.net

Date: 1/25/YY

To the best of our knowledge, the below volunteer performed the listed service(s) on the specified date(s) and times.

VOLUNTEER DATA:

Volunteer's Name (Print): Sally Doe

Volunteer's Email: doe@otto.net

Phone # 555-555-5555

Date(s) of Service:	Total Hours Worked:	Location(s) of Service:	Service Performed:	Fair Market Value of Service:
8/1/YY - 8/5/YY	20	Art Center Gallery	Docent	\$200.00
TOTAL				\$200.00

Rate based on:	Center's written policy of \$10.00 an hour for tour leaders and docents.
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2 CFR §200.306

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(f) When a third-party organization furnishes the services of an employee, these services must be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at either the third-party organization's approved federally-negotiated indirect cost rate or, a rate in accordance with § 200.414(d) provided these services employ the same skill(s) for which the employee is normally paid. Where donated services are treated as indirect costs, indirect cost rates will separate the value of the donated services so that reimbursement for the donated services will not be made.

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