

**Post-Award
Certification of Cost Sharing**

By _____
Name of Third Party

Address of Third Party

Salaries and Benefits

This is to certify that during the period _____ to _____, the following employees of _____ spent time and effort in support of the _____ activities/program on an in-kind basis and in the percentages indicated:

<u>Name</u>	<u>Title</u>	<u>Percent effort*</u>	<u>Value of Effort</u>	<u>Value of Benefits</u>
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The effort was an integral and necessary part of the activities/program. The time and effort was not charged to the respective program and was otherwise paid from qualifying and non-federal sources. The value of effort represents the actual amounts paid to the respective individuals at their regular rate of pay. The value for fringe benefits does not include an overhead component and reflect reasonable, allowable and allocable amounts. Documentation of the time spent by the individual is available if necessary.

**If the subcontracting institution monitors hours of work instead of percent effort, please include hours devoted to the activities/program in this space.*

Supplies, Equipment, Space, Service Fees, Other

This is to certify that during the period _____ to _____, the following expenditures were incurred in support of the _____ activities/program, on an in-kind basis:

<u>Description</u>	<u>Amount</u>

The expenditures listed above were not charged to the respective program and were otherwise paid from qualifying and non-federal sources. The expenditures are necessary and reasonable for accomplishment of the project/program objectives. Documentation of these expenditures is available if necessary.

- For tangible items (supplies, equipment), the values represent the cost of those items and the cost does not exceed the fair market value of the items. If the cost of a tangible item is not determinable, the amount reported does not exceed the fair value of the item as of the date of donation.
- Any equipment purchased and reported as a cost shared expenditure is fully dedicated to the activities/project.
- Amounts related to loaned equipment do not exceed the fair rental value of such equipment.
- Amounts related to donated space do not exceed the fair rental value of comparable space.
- Service fees reported as cost sharing reflect arms-length amounts that would otherwise be billed to a third party.

If the activities/programs are fully completed, please check one of the following:

_____ The amount of certified cost share expenses equals or exceeds the amount of committed cost sharing.

_____ The amount of certified cost share expenses is less than the amount of committed cost sharing
Explanation:

Signature of Third Party Program Official

Date

Print Name and Title

Signature of Third Party Financial Representative

Date

Print Name and Title

Instructions

Use this template when negotiating a subcontract whereby the third party subcontractor is agreeing to cost share. The template helps to explain how to properly value committed cost share activity. Additionally, it allows the subcontractor to anticipate the associated representations that will be requested during the program, if it is awarded.

Template Purpose

- To properly value cost share activity during the proposal process
- To provide a consistent format for acceptable cost sharing certification by a third party
- To facilitate the closeout process when subcontracts with cost sharing exist

Use of Template

Timing

During the life of the subcontract, periodically (ie, quarterly, semi-annually, in conjunction with the time period of the subcontractor's invoices, et cetera) print this template on your University of Rochester letterhead.

The appropriate wording should be cut-and-pasted from the template into a customized letter, using Microsoft WORD application software. Enter the third party's legal name and its address at the top of the letter under the heading "Certification of Cost Sharing."

Mechanics

If the third party is not a higher education institution, replace the terms "percent effort" with "hours of work".

If only salaries and benefits are cost shared, do not include the "supplies, equipment, space, service fees, other" section of the letter. Likewise, if expenses other than salaries and benefits are cost shared, do not include the "salaries and benefits" section.

If a separate spreadsheet with the required information is attached, instruct the subcontractor to write "See Attached Detail" in the appropriate section and attach the spreadsheet. The letter (on University of Rochester letterhead) must be signed by the subcontractor representatives.

The form allows third party subcontractors to identify when cost sharing is fully satisfied, or to indicate that cost sharing is behind what was anticipated. This is useful to fulfill the University of Rochester's requirement to monitor the subcontractor's technical and financial progress.

Appropriate Signatories

The letter must be signed by the third party contact who is responsible for overseeing the program. For a higher education institution, this would be the Principal Investigator. This person's signature is necessary to verify that the expenses were incurred for the program's purpose.

The letter must be signed by the third party financial representative who is in a position to verify that the valuation of the expenses is in accordance with federal regulations (which are summarized in the two sections of the template). For a higher education institution, this would be someone from the third party's central office equivalent to the Office of Research Accounting and Costing Standards at the University of Rochester.