1. Is the in-kind contribution from a third party meeting the applicable definition of third party?

* If no, not allowable ([Federal Aid Guidance Non-Federal Matching Requirements](http://www.fhwa.dot.gov/legsregs/directives/policy/fedaid_guidance_nfmr.htm))

1. Does the third party agree to allow the contribution to be used as match?

* If no, not allowable ([7/25/2006 FHWA Memo](http://www.fhwa.dot.gov/planning/3rdprtycontrib.cfm))

1. Have the costs to which the in-kind contribution is to be applied already been incurred?

* If yes, not allowable ([23 CFR 630.106(b)](http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&tpl=/ecfrbrowse/Title23/23cfr630_main_02.tpl))

1. Is the in-kind contribution funded via other Federal grant agreements?

* If yes, not allowable ([49 CFR 18.24](http://www.gpo.gov/fdsys/pkg/CFR-2002-title49-vol1/pdf/CFR-2002-title49-vol1-sec18-24.pdf))

1. Is the in-kind contribution counted towards other Federal costs-sharing requirements or matching requirements of another Federal grant agreement, Federal procurement contract, or any other award of Federal funds?

* If yes, not allowable ([49 CFR 18.24](http://www.gpo.gov/fdsys/pkg/CFR-2002-title49-vol1/pdf/CFR-2002-title49-vol1-sec18-24.pdf))

1. Is the in-kind contribution identified in the UPWP, Scope of Work, and the grant/subgrant agreement or amendment (as applicable)?

* If no, will it be included prior to incurring costs?
  + If no, not allowable ([Federal Aid Guidance Non-Federal Matching Requirements](http://www.fhwa.dot.gov/legsregs/directives/policy/fedaid_guidance_nfmr.htm))

1. Is the in-kind contribution eligible and necessary for implementation of the project?

* If no, not allowable ([23 CFR 630.112](http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&tpl=/ecfrbrowse/Title23/23cfr630_main_02.tpl))

1. If the party receiving the in-kind contributions were to pay for them, would the payments be allowable costs?

* If no, not allowable ([49 CFR 18.24](http://www.gpo.gov/fdsys/pkg/CFR-2002-title49-vol1/pdf/CFR-2002-title49-vol1-sec18-24.pdf))

1. If the party receiving the in-kind contributions were to pay for them, would the payments be indirect costs?

* If yes, has the grantee or subgrantee established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions?
  + If no, not allowable ([Federal Aid Guidance Non-Federal Matching Requirements](http://www.fhwa.dot.gov/legsregs/directives/policy/fedaid_guidance_nfmr.htm))

1. Does the in-kind contribution meet the cost allowability requirements of the applicable Federal Cost Principles ([2 CFR 200](http://www.whitehouse.gov/sites/default/files/omb/assets/omb/fedreg/2005/083105_a21.pdf), [48 CFR 31](http://www.ecfr.gov/cgi-bin/text-idx?c=ecfr&tpl=/ecfrbrowse/Title48/48cfr31_main_02.tpl))?

* If no, not allowable ([Federal Aid Guidance Non-Federal Matching Requirements](http://www.fhwa.dot.gov/legsregs/directives/policy/fedaid_guidance_nfmr.htm))

1. Is the in-kind contribution verifiable from the records provided (i.e. is the documentation provided with the request for in-kind approval sufficient to demonstrate the source of the in-kind, and the reasonableness of its valuation?)

* If no, not allowable ([49 CFR 18.24](http://www.gpo.gov/fdsys/pkg/CFR-2002-title49-vol1/pdf/CFR-2002-title49-vol1-sec18-24.pdf))

1. If the in-kind contribution is in the form of paid services of an employee(s) in the employee’s normal line of work, is the in-kind contribution valued at the employee’s regular rate of pay exclusive of fringe benefits or overhead costs? (See 49 CFR 18.24 for in-kind contributions of supplies, loaned equipment or space or donations of equipment, buildings, or land)

* If no, not allowable ([49 CFR 18.24](http://www.gpo.gov/fdsys/pkg/CFR-2002-title49-vol1/pdf/CFR-2002-title49-vol1-sec18-24.pdf))

1. If the in-kind contribution is in the form of unpaid services, is the service valued at rates consistent with those ordinarily paid for similar work?

* If no, not allowable ([49 CFR 18.24](http://www.gpo.gov/fdsys/pkg/CFR-2002-title49-vol1/pdf/CFR-2002-title49-vol1-sec18-24.pdf))