

Olympic ESD 114 Head Start/ECEAP/Early Head Start
DONATED IN-KIND GOODS/SERVICES GUIDELINES

For: Donators of goods and services

Due: As donation occurs

Give To: Supervising Program Manager

Purpose: Document as non-federal match any time or services donated to program

This form is to be used when an individual donates items to be used in the classroom or for a demonstration.

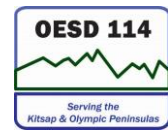
Instructions:

1. Complete one or both halves of form as deemed appropriate for the donation.
2. The top half is for items: example children’s books, toys or clothing. If you have a receipt, attaching it is appropriate. Used items should be valued at a thrift store rate, for example, paper back books are usually 25 to 50 cents each.
3. The bottom half is for services, please describe the type of service after the first statement for example: “Presented the fine art of basket weaving”. After the second statement, describe how the value was derived such as “my usual presenter fee is \$200” or “5hrs. @ my usual rate of \$40/hr”.

Policy Clarifications

OHS PC – A 023

Please explain why 1304.40(b)(1)(i) does not allow for donated clothing be counted as in-kind when it is provided for families to take home, especially in crisis situations such as house fires, or fleeing domestic violence.



The limitations on what can be counted as non-federal share is an issue of what would be allowable cost to be charged to the Head Start grant. That is largely defined by the Head Start program performance standards which describe what a grantee is expected to provide in terms of services to children and families. A good gauge of whether something would be allowable as non-federal share is whether it could be justified as a federal cost charged to your grant. The purchase of clothing for children and families would not be an allowable use of federal funds (and therefore non-federal) because providing such an activity is beyond the scope of the purposes of the Head Start program. The language at 1304.40(b) is under the heading the

“Accessing community services and resources” and is not meant to suggest that Head Start programs could use grant funds to directly provide such services or resources.

Please note: Donated clothing used for class room activities (e.g. dress up time) or rain coats for use in inclement weather are examples of allowable in-kind contributions.

Requirement

2 CFR 215.23(a), 45 CFR 92.24 (b)(7)

Policy Clarifications

OHS – PC – A – 044

Is it necessary for parents or other community member to provide a receipt for purchases that are being donated to the Head Start program and are being counted as non-federal share?

All Head Start grantee claims of non-federal share need to be reasonably documented and fairly valued. While there is not a specific requirement that a receipt accompany a donation, it is helpful for the program to have such a receipt in determining the donation’s value and a receipt will minimize the likelihood that the appropriateness of the grantee’s non-federal share will be called into question by an auditor or by the grantee’s OHS Regional Office

Requirement

2 CFR 215.23 (a)(1); 45 CFR 92.24(b)(6); 45 CFR 1304.51(h)