

MISSOURI OZARKS COMMUNITY ACTION
HEAD START
In-kind Policy and Procedures

Non-Federal Share (In-kind)

Purpose:

Non-Federal Share (in-kind) is a statutory requirement of the Head Start Act. As stated in the Act, the grantee agency must provide 20 percent of the total costs of the Head Start program. This policy is intended to ensure the accuracy of documentation and reporting of non-federal share.

Scope:

In-kind will be obtained by all members of the agency to ensure that the 20 percent requirement is met.

Authority:

Matching requirements for the Head Start Grant are defined in Performance Standards 1301.20(a) and 1301.20(b).

Policy:

MOCA Head Start In-kind will be obtained in accordance with allowable and non-allowable donations as cited in 45 CFR 74.23 and 45 CFR 92.24.

Procedure:

Obtaining and documenting in-kind will be done as follows:

1. Processes to be used
 - a. In-kind will be met to fulfill the grant requirements
 - b. Everyone at the center is responsible for in-kind
 - c. Each center will meet or surpass their center's in-kind total
 - d. Obtaining in-kind will be applied in every aspect of the program
 - e. Volunteer time sheets will be used for documentation
2. Instructions for filling out in-kind forms
3. Blank copies of forms
 - a. [Volunteer Time Sheet](#)
 - b. [Donation Time Sheet](#)
 - c. [Bi-Weekly Activity Log](#)
 - d. [Group Volunteer Time Sheet](#)
4. Computer processes to be used, including:
 - a. Step by step instructions on how information is to be entered

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- b. What information is to be entered
 - c. Who is to enter the information
 - d. When it is to be entered
 - e. Why information is necessary
5. Instructions for Reporting
6. Process to be used for monitoring
- a. Documentation Review
 - i. All documents that are used to justify non-federal share will be reviewed for accuracy by the individual in each center location responsible for non-federal share.
 - ii. Documents that are used to justify non-federal share will be reviewed for accuracy at the Head Start Administrative office prior to being entered into the In-kind reporting software.
 - iii. Documents used to justify non-federal share will be review for accuracy after being entered in the In-kind reporting software.