

General Volume  
Funding Accountability Section

Line Item: Equipment Purchases (1.03900)

ER# 1.03900

Authority 2008 7CFR 246.14(c), FNS Instr. 808-1, 815-1, & MPSF-1: WC-94-33-P  
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**POLICY:** The local WIC provider (LWP) shall budget and bill for purchases of all health assessment equipment on the equipment purchases line item.

The LWP shall budget and bill for purchases of other equipment, except computer hardware and software, with a minimum value of \$500.00 on the equipment purchases line item.

The LWP must obtain prior written approval from the state WIC office.

**PROCEDURES:**

- A. A local WIC provider must request written authorization from the state WIC office for the purchase of the following with WIC funds:
  - 1. Health assessment equipment.
  - 2. Equipment valued at \$500.00 or more.
- B. The request may be done:
  - 1. During the local agency plan (LAP) process if equipment is planned.
  - 2. At another time during the year if equipment is needed.
- C. The request must justify why the equipment is needed.
- D. The state WIC office will review the request and approve, deny or make changes based on the following:
  - 1. Need and appropriateness of equipment.
  - 2. Cost.
  - 3. Status of local WIC provider budget.
  - 4. Current State WIC office emphasis regarding equipment.
  - 5. Overall financial situation of the program.
- E. When authorization is given, it will specify both:
  - 1. The type of equipment approved.
  - 2. The maximum allowable cost.
- F. Upon receipt of authorization, the LWP shall follow local purchasing guidelines that assure all of the following:
  - 1. Cost effectiveness.

2. Quality product within defined standards.
  3. Competitive purchase.
- G. Equipment may be charged fully or partially to WIC. When the LWP intends to share costs, a cost allocation plan must be included in the request. Refer to [ER# 1.04100](#) and [ER# 1.04400](#).
- H. After purchase, the LWP will bill for reimbursement on the equipment purchases line item.
- I. Documentation of costs and expenditures must be retained in LWP file as follows:
1. Purchase invoice and/or receipt.
  2. Authorization letter from the state WIC office.
  3. Verification of payment.
  4. Updated inventory record.
- J. Nutrition education costs are allowable on the equipment line item if used for nutrition education and approved by the state WIC office. Electric breast pumps are included in this category.