

V. Nutrition Services and Administration

5.1.070 Line Item: Equipment Purchases

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

The LA 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 LA must obtain prior written approval from the state agency.

PROCEDURES:

- A. A local agency must request written authorization from the state agency 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 agency 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 agency budget.
 4. Current state agency 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 LA 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 LA intends to share costs, a cost allocation plan must be included in the request. Refer to [5.1.090](#) and [5.1.120](#).
- H. After purchase, the LA will bill for reimbursement on the equipment purchases line item.
- I. Documentation of costs and expenditures must be retained in LA file as follows:
 - 1. Purchase invoice and/or receipt.
 - 2. Authorization letter from the state agency.
 - 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 agency. Electric breast pumps are included in this category.