

V. Nutrition Services and Administration

5.1.150 In-Kind Costs

Authority 2008 7 CFR 246.16(d)(2)

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POLICY: The local agency (LA) shall show in-kind costs not reimbursable through available funding in the WIC contract on both the WIC budget and billings. Refer to [4.1.050](#).

PROCEDURES:

- A. A local agency shall show in-kind services in the budget proposal for informational purposes only. In-kind services must be allowable, applicable and documentable.
- B. A local agency shall show in-kind services on the monthly Online WIC Invoicing Application Invoice (WIC-24) although they will not be reimbursed.
- C. Documentation of in-kind costs and expenditures must be retained as appropriate to the line item.
- D. Nutrition education costs may be included in in-kind services as appropriate to the line item.