

<p style="text-align: center;">Nutrition Services Department of State Health Services</p>

Effective June 1, 2002

Policy No. AC:11.0

Allowable Costs – Reproduction and Printing

Purpose

To allow local agencies (LAs) the purchase and use of reproduction equipment and supplies necessary to administer and support all phases of the WIC Program, and to allow LAs to be reimbursed for printing performed by a commercial vendor or by another department within their agency.

Authority

7 CFR Part 3016; OMB Circular A-87

Policy

- I. LAs may request reimbursement for the cost of reproduction equipment and materials.
- II. LAs may request reimbursement for the cost of printing from a commercial vendor or by another department within their agency.

Procedures

- I. Reproduction charges shall be supported by documentation such as a current cost per copy study, copy logs, vendor statements or invoices and cancelled checks. If cost studies are utilized, they shall be updated at least once a year.
- II. For printing services provided by another department within the host agency – documentation shall include copies of work orders or requests, statements or invoices from print shop, and accounting records detailing the transfer of funds. The agency print shop shall maintain financial records to support their charges to individual programs.

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- III. If charging for a copier lease, maintenance agreement (or portion thereof), or commercial vendor, refer to **Policy AC:15.0**.
- IV. Documentation shall support the allocation of charges among Administration, Nutrition Education, and Breastfeeding.
- V. These costs shall be billed in accordance with **Policies: AC:28.0, AC:08.0, AC:37.0**.

Guidelines

- I. A cost study based on the actual costs over a specified timeframe may be used to determine a cost-per-copy charge, or;
- II. An allocation of costs on a monthly basis using (WIC Copies/ Total Copies) X Documented Costs may be used.