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**RESOURCES**

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**IDENTIFYING RESOURCES**

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- A. RESOURCES VS. INCOME**
- It is important to distinguish between resources and income to know which rules to use for any given month. An item is not subject to both income and resources counting rules in the same month.
- 1. Income-Counting Rules**

Items received in case or in-kind during a month are evaluated under the income-counting rules.
  - 2. Resource-Counting Rules**

Items retained as of the first moment of the month following receipt are subject to evaluation under resource counting rules.
  - 3. Distinguishing Resources From Income**

In order to distinguish resources from income, a distinction must be made as to what has occurred, determine what was the monetary gain. The monetary gain would be considered a resource if it:

    - was an increase in value of an existing resource,
    - was for the receipt or replacement of a resource,
    - was from the conversion or sale of a resource,
    - was cash or in-kind item for the replacement or repair of an excluded resource which is lost, damaged, or stolen . Additional policy on this subject is discussed in detail later in this subsection.