Division of Community Nutrition

Subject: **Unallowable WIC Expenditures and Allocations**		*Policy*: **ADM 03.6**
Reference: **N / A**	*Effective*: **August 12, 2013**	*Supersedes*: **December 15, 2011**

I. Policy:

WIC funds shall be used by the local agencies in support of WIC client services, WIC general administration, nutrition education and WIC breastfeeding as stipulated in the federal fiscal year's Memorandum of Agreement (MOA) or approved in writing by the State WIC Office (SWO). The following procedure(s) outline unallowable costs under the MOA.

II. Procedure(s):

A. Local agencies shall not use WIC funds for any of the following:

1) Bad debt
2) Contributions and donations
3) Entertainment
4) Fines and penalties
5) Interest and other financial costs
6) Any expenses which personally benefit employees (working lunches, awards, gifts)
7) Expenses to purchase or administer vaccines
8) Expenses to provide for blood lead testing
9) Charges for food to object code 1362 (State Food Account) with the exception of if food is purchased for nutrition education or breastfeeding classes, the local agency may charge the food to object code 1374 (Educational/Training Supplies). Use of food shall be documented in writing and approved by the assigned SWO Nutrition Education Liaison prior to the purchase or the expenses will be disallowed
10) Direct reimbursement to participants for the cost of transportation to a WIC clinic.
11) Bottled water is unallowable. If a local agency has a temporary problem with a building's potable water and the system is shut down, temporary purchase of bottled water would be allowed
12) Costs of gifts or incentives designed to reward breastfeeding, nutrition education or participation in the WIC Program. These include, but are not limited to:
    a. Bags
    b. Cups
    c. T-shirts
    d. Buttons
    e. Infant slings
    f. Ponchos
    g. Diaper bags
    h. Squeeze bottles, etc.

(If considered teaching aid, (see ADM 03.5) Outreach items will be developed and purchased at the SWO for use in local agency outreach efforts. Unless specifically reviewed and approved by the SWO, costs related to the development and use of outreach materials are not allowable expenses of the local agency.

13) Breast Pumps - Purchase cost (s) of Breast Pumps – manual or electric that is already supplied by the SWO to all local agencies.

14) Any items that require written approval by the SWO or United States Department of Agriculture (USDA) for which prior written approval was not obtained

15) TV promotional advertising for breastfeeding awareness on cable/on-demand television for a region or the entire state

16) Computers and or laptops that are already purchased by the SWO for the local agency through the equipment replacement program

17) Breastfeeding aids which do not directly support the initiation and continuation of breastfeeding and are not within the scope of the WIC program. Some examples are the following:
    a. Topical creams
    b. Ointments
    c. Vitamin E
    d. Other medicinals
    e. Foot Stools
    f. Infant pillows
    g. Nursing blouses
    h. Electric Breast Pump Trolleys & Carts

18) The costs of celebratory items, or items designed primarily as staff morale boosters, generally for the personal use of the staff, with minimal public display

19) The costs of items of nominal value which have no outreach, breastfeeding, or nutrition education message

20) The costs of any program incentive item intended for persons who are not WIC participants, potential participants, or their parents/guardians, or for persons with no connection to the WIC program, such as staff and cooperating agency representatives

21) Purchase cost(s) of anthropometric equipment that is already supplied by the SWO to all local agencies

22) The cost of transporting, shipping or transferring SWO purchased equipment, for example, kiosk shells, computers, monitors, printers, electric breast pumps, anthropometric equipment, etc, from one local agency to another to be used by another local agency without SWO approval. The local agency must inquire

through the SWO, through a needs survey, if more SWO purchased equipment is needed for the local agency

23) Costs associated with the purchase of all apparatus or devices (e.g., enteral feeding tubes, bags and pumps) designed to administer WIC approved formulas. For a list of all non-WIC approved formula and other nutrition products, please see FDS 03.4.