

Indiana WIC Program  
Indiana State Department of Health

**Unallowable Costs**

**Policy**

Local Agency (LA) may not request reimbursement for costs that are not reasonable, necessary and do not directly support the WIC Program.

**Authority**

7CFR Part 3016, OMB Circulars A-87, A-102, A-110, A-122, A-133, ASMB C-10

**Procedure**

Unallowable costs include but are not limited to:

- I. Alcoholic beverages.
- II. Bad debts.
- III. Contingencies.
- IV. Contributions and donations.
- V. Entertainment.
- VI. Food (except as a Nutrition Education item).
- VII. Beverages (except as a Nutrition Education item).
- VIII. Fees for health services.
- IX. Fines.
- X. Penalties.
- XI. Fund raising.
- XII. Investment management.
- XIII. Government or legislative expenses.
- XIV. Idle facilities.
- XV. Interest and other financial costs.
- XVI. Legal expenses.
- XVII. Lobbying.
- XVIII. Membership in organization engaged in lobbying.
- XIX. Recovery of Federal costs.
- XX. Reimbursement of time spent/salary or any expense for non-WIC activities.
- XXI. Participant fees.
- XXII. Home visits for certification or check delivery.

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- XXIII. Incentive items for the Indiana WIC Program to employees or program participants including but not limited to:
- A. Celebratory items or items designed primarily as staff morale boosters.
  - B. Items of nominal value, which have no outreach message.
  - C. Food or beverages.
  - D. Any program incentive item intended for persons who are not:
    - 1. Potential participants.
    - 2. Parents/guardians.
  - E. Items not of nominal value, such as but not limited to
    - 1. Diaper bags.
    - 2. Infant slings.
    - 3. Ponchos.
    - 4. Lunch bags.
    - 5. Food or beverages.