

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.