

SECTION: Financial Management**SUBJECT: Classification of Allowable WIC Program Costs-Major Areas**

Federal Regulations: §246.14

POLICY

All WIC local agency budget requests and expenditure records and reports must classify all funds, including personnel salaries and fringe benefits, under the following four functional categories:

1. General Administration
2. Client Services
3. Nutrition Services
4. Breastfeeding

All costs must be prorated to the applicable functional category:

General Administration

All costs generally considered to be management costs:

- Salaries
- Fringe benefits
- Equipment
- Contracted Services
- Space Rental
- Supplies
- Postage
- Telephone
- Printing and reproduction
- Travel, in-state
- Certification Costs
- Other, to include: outreach, payroll personnel costs, administrative, fiscal and program records, audit expenses and legal services

Client Services

All costs expended to deliver food and other client services and benefits:

- Salaries
- Fringe benefits
- Contracted Services
- Material preparation
- Space Rental
- Application processing
- Medical supplies
- Travel, in-state
- Notification of rights
- Transfer of Certification
- Planning of Certification
- Telephone
- Training

- Conduct and participate in surveys/studies
- Income determination
- Nutrition assessment/Other assessments
- Equipment
- Anthropometric measurements
- Miscellaneous documentation

Nutrition Education

All costs directly related to general Nutrition Education activities:

- Salaries
- Fringe benefits
- Planning for nutrition education
- Travel, in-state
- Material preparation
- Material procurement
- Equipment
- Printing and reproduction
- Training staff
- Counseling individuals
- Group education
- Continuing education
- Data Collection
- Evaluation
- Monitoring
- Telephone
- Space rental

Breastfeeding

All costs expended for promotion and support of breastfeeding:

- Salaries
- Fringe Benefits
- Material preparation
- Material procurement
- Space Rental
- Printing and reproduction
- Contract services
- Counseling
- Training
- Continuing education
- Breastfeeding promotion and support
- Telephone
- Travel, in-state