

SECTION: Financial Management**SUBJECT: Special Limitations on Costs**

Federal Regulations: §246.14

POLICY

Nutrition Education: Nutrition education expenditures must account for at least 25% of the total expenditures.

Equipment: All equipment purchases over \$1,000.00 per item and equipment rental charges over \$50.00 per month shall be approved in advance by the WIC state agency.

Travel: Travel costs are an allowable expense for WIC local agency staff traveling on WIC business.

In-state travel you must document the following:

- Date of each trip
- Driver's name
- Beginning and ending odometer readings and/or total mileage
- Origin and destination of each trip
- Parking receipts and tolls
- Reason for each trip

These records shall be reviewed, approved, and signed by authorized personnel at the WIC local agency. Keep and file a copy of the expense report.

All out-of-state travel must be pre-approved by the WIC state agency.

Any requests for out-of-state travel must be submitted in writing to the WIC state agency as far in advance as possible. The request must include:

- Staff name
- Dates
- Purpose of travel
- Good estimate of total cost

The request must also include whether this amount is within the current agency grant, or if additional funding would be needed if approved. Keep a copy of the request and approval with all backup documentation of travel expenses.

Meals are not an allowable expense.

Exception noted: Included in a registration fee or an expense incurred while on an approved out-of-state travel.

Space expenses: Costs for rearrangement and alterations of facilities required specifically for the WIC program or those that materially increase the value or useful life of the facilities are allowable only when the WIC state agency has given prior written approval.

Submit requests in writing with full justification and costs detailed to the WIC state agency. Keep and file a copy of the request and the approval.

Indirect costs: Indirect costs are allowed

Professional membership dues: Dues for individual memberships in professional organizations are not allowed.