

Policy and Procedure Manual

Volume 2, Chapter 4

Allowable Costs

Washington State WIC Program

DOH 960-368

Effective June 15, 2022



This institution is an equal opportunity provider.

Washington WIC doesn't discriminate.

For persons with disabilities, this document is available on request in other formats. To submit a request, please call 1-800-841-1410 (TDD/TTY 1-800-833-6388).







Allowable Costs

CONTENTS	5	
Section 1:	Introduction	1
Introduct	ion	1
Section 2:	Allowable Costs for WIC Breastfeeding Peer Counseling Program and Farmers	
	Market Nutrition Program	3
POLICY:	Determine Allowable Costs for WIC Breastfeeding Peer Counseling Program and	
	Farmers Market Nutrition Program	3
Section 3:	Appendix	4
Table of \	WIC, Breastfeeding Peer Counseling Program (BFPC), and Farmers Market Nutritic	on
	Program (FMNP) Allowable Cost Items	



| Page ii Allowable Costs



Section 1: Introduction

Introduction

The Food and Nutrition Service (FNS) provides Washington State with funds to operate the following programs:

- Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
- Breastfeeding Peer Counseling Program (BFPC)
- WIC Farmers Market Nutrition Program (FMNP)

This chapter provides allowability guidance within and among these grants.

1. WIC funds:

- Are from the WIC grant
 - Local agencies can only use them for WIC expenditures and specific BFPC or FMNP expenditures, as noted below in items 2 and 3.
 - See Volume 2, Chapter 3 Budget Report and WIC Expense Report
- Must be used and reported within four federal cost types: Administration, Client Services, Breastfeeding Promotion and Support, and Nutrition Education.

2. BFPC funds:

- Are from the BFPC grant
 - Local agencies can only use them to develop or expand activities necessary to sustain a peer counseling program based on the FNS <u>WIC Breastfeeding Model for</u> Peer Counseling.
 - The primary purpose of the funds is to provide direct peer counselor breastfeeding services to WIC participants.
 - See Volume 1, Chapter 15 Breastfeeding.
- WIC funds may be used to support BFPC activities. If used, they must be reported in the WIC Breastfeeding Promotion and Support federal cost type.

3. FMNP funds:

Are from the FMNP grant



- Local agencies can use them only for administration expenditures of the FMNP.
- See Volume 1, Chapter 8 Farmers Market Nutrition Program.
- WIC funds may be used to support the FMNP nutrition education requirements. If used, they must be reported in the WIC Nutrition Education federal cost type.

The <u>Table of Allowable Costs</u> in the Appendix identifies common allowable costs for WIC, BFPC and FMNP funds. Refer to the following chapters for specific information:

- Volume 1, Chapter 9 Anthropometrics (buying equipment to measure length, height or weight)
- Volume 1, Chapter 15 Breastfeeding
- Volume 1, Chapter 16 Nutrition Education
- Volume 2, Chapter 5 Purchasing & Inventory

For additional information about BFPC funds, refer to <u>Allowable Costs for Breastfeeding Peer Counseling Programs</u>.

Consult with your Local Program Consultant (LPC), Peer Counseling Consultant (PCC), or the Farmers Market Nutrition Program team for additional guidance on allowable costs.

I Page 2 Allowable Costs



Section 2: Allowable Costs for WIC Breastfeeding Peer Counseling Program and Farmers Market
Nutrition Program

POLICY: Determine Allowable Costs for WIC Breastfeeding Peer Counseling Program and Farmers Market Nutrition Program

Staff must determine the allowability of all costs when using federal funds.

PROCEDURE:

Staff:

- A. Review the "Determine Allowability and Need for Prior Approval Policy" in <u>Volume 2, Chapter 5</u>

 <u>Purchasing and Inventory.</u>
- B. Review the <u>Table of WIC, Breastfeeding Peer Counseling Program, and Farmers Market Nutrition</u>

 <u>Program Allowable Cost Items</u> in the Appendix of this chapter.
- C. Refer to your Local Program Consultant (LPC) Peer Counseling Consultant (PCC), or the Farmers Market Nutrition Program team for additional guidance, as needed.



Section 3: Appendix

| Page 4 Allowable Costs



Table of WIC, Breastfeeding Peer Counseling Program (BFPC), and Farmers Market Nutrition Program (FMNP) Allowable Cost Items

	Item	WIC	BFPC	FMNP
1	Audit Costs	Yes. An agency can bill audits to WIC as part of an agency's fair and equitable indirect cost allocations. Costs associated with required local agency A-133. When the WIC Program is audited with other programs, prorate the total cost.	Yes. An agency can bill audits to Peer Counseling as part of an agency's fair and equitable indirect cost allocations.	Yes. An agency can bill audits to FMNP as part of an agency's fair and equitable indirect cost allocations.
2	Breast Pumps, Pump Kits and Supplies	No . Washington State provides breast pumps, pump kits and supplies at no cost. These items can be ordered using the Breast Pump and Supply Order Form.	No. Washington State provides breast pumps, pump kits and supplies at no cost. These items can be ordered using the Breast Pump and Supply Order Form .	No
3	Breastfeeding Aids / Accessories	 Yes. Items include, but are not limited to: Nursing Bras – hands-free only Car adapters for pumps Milk savers Nursing cover – cost \$10 or less per cover and given to breastfeeding participants who will benefit from them. Yes. Nipple shields, breast shells or Supplemental Nursing Systems (SNS). If the LA has an MOU with a hospital or IBCLC and they 	Yes. When used for training and demonstration purposes by PC staff unless supplied at no cost by State WIC. No. Pressure gauges for pumps (contact WICBreastpumps@doh.wa.gov).	No



Item	WIC	BFPC	FMNP
	want to use an SNS or nipple shield with a		
	participant, the SNS is covered under hospital		
	supplies; once the participant is		
	home/discharged, then WIC would cover the		
	item – follow LA policies for procurement. Can		
	be included in an MOU for a contracted IBCLC.		
	Agencies may order all the items above if they:		
	Have submitted policies or protocols to		
	State WIC staff for approval.		
	 Have trained staff who know how to use, 		
	dispense and follow-up on these items.		
	Agencies can also provide these items through a MOU with:		
	 IBCLCs in private practice that provide 		
	services to WIC participants.		
	 Hospitals or lactation clinics that provide 		
	services to WIC participants.		
	CSHCN (Children with Special Health Care		
	Needs) or MSS (Maternity Support Services)		
	program staff who provide services to WIC		
	participants.		
	No:		
	 Breast pads (see item 2 to order) 		
	Breastmilk storage bags (see item 2 to		
	order)		
	Milkies (see item 2 to order)		

| Page 6 Allowable Costs



	Item	WIC	BFPC	FMNP
		 Pressure gauges for pumps (contact WICBreastpumps@doh.wa.gov) Foot Stools Nursing Pillows Nursing Pillow Covers Bottles Nursing Blouses Shirts Bustiers for "hands free" pumping 		
4	Breastfeeding Coalitions	Yes. WIC staff can support Baby Friendly Hospital Initiative work in local communities; participate in state and local breastfeeding coalitions and share breastfeeding resources with workplaces employing large numbers of WIC participants. WIC funds can be used to pay membership fees or dues for local breastfeeding coalition memberships.	Yes. Agencies can only use BFPC funds for peer counselors attending meetings and paying coalition membership fees for peer counselors. No. BFPC funds can't be used for supporting coalition activities.	No
5	Breastfeeding Demonstration and Education Materials	Yes. Items or resources for staff training and participant education and include, but are not limited to: Dolls Model breasts Flip charts Pamphlets Booklets DVDs	Yes. When the resources are only used for PC staff training. No. For participants.	No



	Item	WIC	BFPC	FMNP
6	Breastfeeding Groups	Yes	Yes. BFPC/Designated Breastfeeding Expert (DBE) time may only be used for WIC participants. BFPC/DBE time may not be counted toward nutrition education contacts.	No
7	Breastfeeding Hotlines, Warmlines and Call Centers	Yes	Yes. BFPC funds may be used to hire peer counselors to answer calls to a WIC breastfeeding hotline if the peer counselor meets the definition of peer counselor and receives the appropriate training and supervision as outlined in the WIC Breastfeeding Model for Peer Counseling. Other expenses related to the hotline/call center such as rent, phone lines, equipment, are allowable for any portion of those expenses that are for the purpose of a WIC peer counselor providing WIC participant contacts through the hotline/call center.	No

| Page 8 Allowable Costs



	Item	WIC	BFPC	FMNP
			WIC Peer Counselors may not provide services to non-WIC participants.	
8	Breastfeeding Medicinals	No . Medicinals include, but are not limited to, creams, ointments, lotions, herbs, oils, teas, and supplements.	No	No
9	Breastfeeding Services for Non- WIC Participants	No. On-going contacts with non-WIC participants. See item 10 for outreach efforts.	No. Peer counselors should refer WIC-eligible participants to WIC to apply for WIC benefits. Peer counselors should refer participants who are not WIC-eligible to appropriate non-WIC resources.	No
10	Breastfeeding Promotion and Support Services during outreach efforts	Yes. In situation where both non-WIC participants and WIC participants are together, such as hospitals, staff may initially see both to introduce WIC and the Peer Counseling Program.	Yes. Peer counselors can meet with potential WIC participants in hospitals and class to introduce WIC services and the peer counseling program. Peer counselors can't facilitate ongoing public groups where both non-WIC clients and WIC clients are together. Examples include hospital prenatal or postpartum groups. Peer counselors should refer WIC-eligible participants to WIC.	No



	Item	WIC	BFPC	FMNP
11	Childcare and supplies for WIC staff that bring their infants and children to work	No	No. This includes cribs or other materials and equipment for infants of peer counselors who bring their babies to work.	No
12	Clothing	Yes. Items for participants of nominal value with reasonable opportunity for public display that contain a WIC or breastfeeding educational message, telephone number and website. This may include T-shirts and bibs. No. Items of nominal value that have no outreach, breastfeeding, or nutrition education message. No. Items designed primarily as staff morale boosters, generally for the personal use of the staff, with minimal public display. No. Items not of nominal value (regardless of any nutrition education, outreach, or breastfeeding promotion messages). These items do not meet the reasonable and necessary test. Refer to Incentive Items for nominal value threshold definition and thresholds.	No	No

| Page 10 Allowable Costs



	Item	WIC	BFPC	FMNP
13	Credential Maintenance and Professional Activity Costs	Yes. For WIC staff, including PC lead positions. Continuing education to maintain credential status, including registration fees, travel costs, continuing education courses, and credential fees. Professional activities costs include, but are not limited to, activities to maintain credentials (e.g., CEU, CERPS, etc.).	No	No
14	Credentialing	Yes. Costs of professional certification/recertification as part of an employee's professional development plan that aligns with agency policies and procedures for: Certified Dietitian (CD) Certified Lactation Consultant (CLC) Certified Lactation Specialist (CLS) International Board Certified Lactation Consultant (IBCLC) Medical Assistant (MA) Registered Dietitian (RD) Yes. For staff to become IBCLC's*, this includes registration, travel costs, exam fees, and additional training materials. The local agency should carefully consider the cost of using WIC funds for this purpose and the benefit it would bring to your participants.	No. BFPC funds may not be used for CLC, CLS or IBCLC training and coursework. The priority use of BFPC funds is to hire and train peer counselors to provide breastfeeding peer counseling services to WIC participants.	No



	Item	WIC	BFPC	FMNP
		*Staff with IBCLC credentials can't be peer counselors. Agencies should have a career plan in place for peer counselors obtaining IBCLC credentials (e.g., transition to PC Lead, DBE, Breastfeeding Coordinator after getting credentials).		
15	Diapers	Yes. One replacement diaper for participants is allowable when the infant's caregiver cannot provide a clean diaper. No. Distribution of diapers.	No	No
16	Education Materials	Yes. The cost of procuring, producing and distributing general education materials including posters, pamphlets, audio visuals, printing and duplicating health education materials, etc., used in providing education on non-nutrition topics such as child safety and family planning. Costs must be prorated when not used 100% for WIC. Refer to V2 Ch5: Purchasing & Inventory: Order Supplies at the State WIC Office.	No	No. All nutrition ed materials are provided at no cost from the State office.
17	Electronic Devices (computers, laptops, tablets, cell phones and peripherals)	Yes. Allowable when the agency treats electronic devices as a direct charge for all agency programs. Costs must be prorated when not used 100% for WIC.	Yes. Costs must be prorated when not used 100% for WIC. Refer to V2 Ch5: Purchasing & Inventory: Purchase and	No

| Page 12 Allowable Costs



	Item	WIC	BFPC	FMNP
		Refer to <u>V2 Ch5: Purchase & Inventory</u> : Purchasing and Inventory Electronic Devices Policy.	Inventory Electronic Devices Policy.	
18	Employee Morale, Health and Welfare Costs	Yes. The costs of employee information publications, health or first-aid clinics and/or infirmaries, health promotion activities, employee counseling services, and any other expenses incurred in accordance with the agency's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance. No. 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. No. The costs of entertainment, including amusement, diversion, social activities, and any costs directly associated with such costs (e.g., tickets to shows or sports events, meals or refreshments, lodging, rentals, transportation, and gratuities). No. Food, coffee or snacks for staff. No. Paid time for staff meal periods.	No	No
19	Equipment	Yes . Item having a cost of \$5,000 or more and a useful life of more than one year.	No	No



	Item	WIC	BFPC	FMNP
		Refer to V2 Ch5: Purchasing & Inventory: Allowable Cost & Prior Approval Decision Tree Chart		
20	Facility Costs	Yes. Can be included as either a direct or indirect cost and must be consistently applied. This includes, but is not limited to, utilities, maintenance, security, depreciation, and property taxes. Refer to Rental/Leased Space Costs.	Yes. Agencies must pro-rate expenses to reflect costs for only peer counseling services.	No
21	Farmers Market Nutrition Program	Yes . Costs of issuing FMNP checks, maintaining check security, educating participants on FMNP transactions and maintaining separation of duties.	No	Yes. See WIC comments. Also see Training.
22	Feeding Tubes	No . All apparatus or devices (e.g., enteral feeding tubes, bags and pumps) designated to administer WIC formulas are not allowable costs.	No	No
23	Food Costs for Participants	Yes. Cost of food for taste testing, to be used during a nutrition education class, when WIC-allowed foods are used and are part of the class' content on how to eat a healthy diet.	No	No
24	Home Visits	Yes. Travel costs, to include but not limited to, per diem and vehicle mileage/rental. Costs must be prorated when visit includes non-WIC purposes.	Yes. For peer counselors only, including expenses incurred to make home visits (e.g., parking costs and tolls).	No

| Page 14 Allowable Costs



	Item	WIC	BFPC	FMNP
25	Incentive Payments & Gift Cards	Yes. In situations where a participant would normally be compensated, such as for participating in a focus group, photo shoot, panel, or other programmatic activity, giving a gift card with a value equal to or less than the cash compensation that would have been paid may be allowable. The activity for which participants are compensated must be essential for program operation and the agency must have determined that it cannot recruit the needed number of participants without providing compensation. Recommend consulting with your LPC about specific scenarios.	No. The agency isn't allowed to provide gift cards to encourage breastfeeding, or as a reward for attending classes or participating as part of the peer counselor program.	No
		No . Incentive payments to encourage attendance at nutrition education classes.		
		No . Distribution or providing meals or snacks to participants as an incentive to attend the class.		
		No . Gift cards do not qualify under the criteria in any category of incentive items and are therefore not permissible for outreach,		



	Item	WIC	BFPC	FMNP
		nutrition education, or breastfeeding promotion, except as noted below.		
26	Immunizations	No . Not allowable for participants or employees. A 3 rd party/employee medical benefits plan should pay.	No	No
27	Incentive Items (reinforcing nutrition education or breastfeeding messages)	 Yes. The maximum cash value of an incentive item (also referred to as NVT- nominal value threshold) is: The Outreach NVT is \$1.00 per item total cost. The Nutrition Education and Breastfeeding NVT is \$5.00 per item total cost. The per item cost includes the cost of the item, taxes, shipping, indirect costs. Incentive items must meet the following criteria: Be targeted to current participants All print material must contain the WIC-nondiscrimination statement Have a clear and useful connection to specific WIC nutrition or breastfeeding messages Either convey enough information to be considered educational or used by participants to reinforce nutrition education or breastfeeding messages 	No	No. All incentive items are provided at no cost from the State office.

| Page 16 Allowable Costs



	Item	WIC	BFPC	FMNP
		 Have a value as nutrition education or breastfeeding promotion/support that is equal to or outweighs other uses Be distributed to the audiences for which the items were designed Be reasonable and necessary Not pose a choking hazard, and Be certified as lead and toxin free. No. Items of nominal value that have no outreach, breastfeeding, or nutrition education messages (e.g., personal hygiene items such as toothbrushes, facial tissues, nail files, etc.). No. Any incentive item intended for persons who are not participants, potential participants, their parents/guardians, or persons connected to the WIC Program (e.g., state and cooperating agency representatives). 		
28	Indirect Costs	Yes. All indirect costs must be supported by a current indirect rate agreement on file at DOH. Indirect costs can't exceed the agency's approved indirect rate. Agencies without an approved indirect rate cost agreement may use a 10% de minimus rate. No documentation is required to justify the 10% de minimis indirect cost rate.	Yes. Only those indirect costs related to providing a peer counseling program (e.g., personnel, accounting or information technology services). Indirect costs for BFPC programs can't exceed the agency's approved indirect rate.	No



	Item	WIC	BFPC	FMNP
		This methodology once elected must be used consistently for all Federal awards until such time as a non- Federal entity chooses to negotiate for a rate. Contact your LPC for more information.	Contact your PCC for more information.	
29	Interpreter / Translator Services	Yes. Consider using the contracted interpreter services provided by the State office at no cost. Refer to Volume 1 Chapter 11 Assessment: Use an Interpreter policy.	No. Peer counselors may use the contracted interpreter services provided by the State office, at no cost, or by using WIC funds. Refer to Volume 1 Chapter 11 Assessment: Use an Interpreter policy.	Yes. See WIC comments.
30	Lobbying	No	No	No
31	Meetings, Networking and Conferences	Yes. Costs of meetings and conferences where the primary purpose is the dissemination of technical information that is of a specialized nature necessary to operate the WIC program. This includes costs of meals, transportation, rental of facilities and speakers' fees. No. Entertainment, including amusement, team building activities, diverse social activities and any costs directly associated with such costs, such as live shows or sports events.	No. Yes, for PC networking meetings and conferences. See Travel and Staff Compensation – Benefits and Staff Compensation – Salaries and Wages.	No

| Page 18 Allowable Costs



	Item	WIC	ВЕРС	FMNP
32	Memberships and Subscriptions Costs	Yes. Costs of relevant subscriptions or memberships to business, professional, and technical periodicals or organizations. No. Costs of membership in organizations substantially engaged in lobbying or not relevant to the WIC Program (e.g., Academy of Nutrition and Dietetics (AND)). Note: The agency has the right to not allow these costs when incongruent with their own policies and procedures for all staff.	No	No
33	Milk Banks/Depots	No	No	No
34	Monitoring and Evaluation of Program Effectiveness	Yes. The cost of conducting surveys, assessments and evaluations of nutrition education and breastfeeding promotion and support activities. Refer to Volume 2, Chapter 12 Nutrition Services Plan.	Yes. Funds may be used to monitor and track program components (e.g., contacts, referrals, training) to determine effectiveness and where improvements are needed. Refer to Volume 1 Chapter 15 Breastfeeding: Section 3 and Volume 2, Chapter 12 Nutrition Services Plan. No. Evaluation studies.	Yes



	Item	WIC	BFPC	FMNP
35	Incentive Items - for Outreach and Promotion	 Yes. The maximum cash value of an incentive item (also referred to as NVT- nominal value threshold) is: The Outreach NVT is \$1.00 per item. The Nutrition Education and Breastfeeding NVT is \$5.00 per item. The per item cost includes the cost of the item, taxes, shipping, indirect costs. Incentive items must meet the following criteria: Contain a WIC-specific message that targets the potentially eligible population Normally seen in public Publications/ material must contain the WIC- nondiscrimination statement Have value as outreach devices that equal or outweigh other uses Include WIC contact information including – local agency name, address and/or phone number, and email Constitute (or show promise of) an innovative or proven way of encouraging WIC participation Be reasonable and necessary Be certified as lead and toxin free. 	Yes. When the items promote the BFPC Program. Local agencies can't use a large portion of the BFPC funds on advertising at the expense of direct services to clients. Yes. Outreach and promotion for BFPC Program: • pamphlets and similar materials • bus placards • media outreach • Name badges and buttons and similar low-cost items that identify peer counselors No. BFPC funds may not be used for ads that promote breastfeeding in general—WIC funds may be used for those purposes.	Yes. However, these items are provided by the State office at no cost.

| Page 20 Allowable Costs



	Item	wic	BFPC	FMNP
		No. Items of nominal value that have no outreach, breastfeeding, or nutrition education message (e.g., personal hygiene items such as toothbrushes, facial tissues, nail files, etc.) since they do not contain a nutrition education or breastfeeding message and are not normally seen in public.		
36	Outreach and Promotion - Radio Ads & Billboards	Yes. The ad/billboard must be approved by the DOH Centers for Public Affairs (C4PA). Submit the ad to your Local Program Consultant for internal processing. The ad must contain: To find a WIC clinic near you: Call the Help Me Grow WA Hotline 1-800-322-2588 Text "WIC" to 96859 Visit ParentHelp123's ResourceFinder The non-discrimination statement (short version).	No	Yes
37	Physical Activity Component	Yes. Providing a component of physical activity instruction as part of a nutrition education or breastfeeding support class in which the primary focus is nutrition and/or breastfeeding. No. Not allowable as a class, or as the main focus of a class.	No	No
38	Rent/Leased Space Costs	Yes . Cost of office space used by program staff and/or participants. Agencies must pro-rate	Yes . Agencies must pro-rate expenses to reflect the cost of	Yes. See WIC comments. May only



	Item	WIC	BFPC	FMNP
		expenses to reflect the cost of space used for WIC purposes only.	space used only for peer counseling services.	charge for the months of FMNP
		When a building is owned by a local government agency, standard business practices must be followed when determining if the expense should be billed as a direct or indirect cost on a monthly basis.		operations.
		See also <u>Facility Costs</u> in this table.		
39	Scales	Yes. General use scales used for taking anthropometric measurements.	No . All types of infant scales.	No
		Refer to <u>Buying Height and Weight Equipment</u> for specifications.		
40	Scales – pre/post feeding scales	No. Purchasing or renting.	No	No
41	Small and Attractive Items	Yes. Items having a cost less than \$5,000, with and a useful life of more than one year. These are items that attract theft and include, but are not limited to, electronic devices, TVs, portable printers, etc.	Yes. Electronic devices only. Refer to V2 Ch5: Purchase & Inventory: Purchase & Inventory Electronic Devices policy	No
		Refer to <u>V2 Ch5: Purchasing and Inventory</u> : Purchase & Inventory Electronic Devices policy.		
42	Staff Compensation - Benefits	Yes. Benefits may include, but are not limited to, medical/dental benefits, paid time off, workers' compensation, unemployment insurance and disability insurance. For	Yes. For the hours peer counselor spend working in the peer counseling program. Staff in dual roles must do timekeeping.	Yes

| Page 22 Allowable Costs



	Item	WIC	BFPC	FMNP
		employees working in multiple programs, prorate the total cost.		
43	Staff Compensation - Salaries and Wages	Yes. All compensation paid or accrued by the organization for employee services, including peer counselors. It includes, but is not limited to, bilingual pay, incentive awards, merit salary increase or cost of living adjustment (COLA), overtime, extra-pay shift, multi-shift premiums, and differential.	Yes. BFPC funds may be used to hire staff to provide oversight/management of peer counseling programs and/or supervision, mentoring and referral expertise for peer counselors.	Yes
		 Yes. Incentive awards must meet the following: Based on performance-based criteria, such as efficient performance, suggestion awards or safety awards. Compensation is of a reasonable amount and conforms to an established agreement or policy on distributing bonuses compensation. Overall compensation paid to the employee is not excessive. Organization must have established process for measuring and tracking compensation. Incentive award criteria should be established prior to the tracking period so performance can be monitored against the goal. 	Yes. BFPC funds may also be used to pay for DBE time if a peer counselor refers a WIC mother to a DBE for consultation outside of the peer counselor's scope of practice. The DBE may be compensated using BFPC funds if the mother continues to be supported by the peer counselor and remains part of the peer counselor's caseload. Staff in "dual-roles" must meet the definition of a peer counselor in the Loving Support Model, including being available to clients outside of regular WIC hours.	
		No . Incentive payments are unallowable if:	The agency can't use peer counseling funds when dual-role	



	Item	WIC	BFPC	FMNP
		 The local agency/parent agency does not have an established agreement or policy on compensation incentives. Criteria for receiving the incentives are not performance-based. No. Staff time for non-WIC related activities. No. Paid compensation rates that are unreasonable and/or exceed industry standards. Compensation without after the fact activity records to support time and effort on the WIC Program are not allowable. 	staff are assigning food packages and issuing checks. Staff working in WIC or other programs, must maintain continuous time keeping, documenting the time spent on the BFPC Program versus other programs. Yes. Staffing and expenses related to WIC Peer Counselor support to the Buddy Program. Duties such as matching buddy pairs, responding to buddy requests/inquiries, following up on buddy interactions, prompting discussions, with conversation starters, and other duties as assigned by peer counselor supervisor.	
44	Staff Recruitment	Yes	Yes. Only if recruiting peer counselors and staff directly involved in the BFPC Program.	Yes
45	Subcontract	Yes. A subcontract is a written agreement between a local agency and another person or organization to provide services or perform duties identified by the local agency. In certain circumstances, subcontractors are also sub-	Yes. Contact your Peer Counselor Consultant for guidance.	No

| Page 24 Allowable Costs



	Item	WIC	BFPC	FMNP
		recipients. Contact your Local Program		
		Consultant for guidance.		
46	Supplies	Yes. Items with a cost less than \$5,000 per unit	Yes . For items directly used by	Yes
		(e.g. most furniture, calculators, toner, paper,	peer counselors or to support	
		pens/pencils, staplers, flip charts, teaching aids,	the peer counselor program.	
		lock boxes and cabinets. These costs are		
		allowable when the agency treats office supplies and furniture as a direct charge for all		
		agency programs.		
		Yes . Cost of kitchen supplies necessary for food		
		storage, preparation, and display of food		
		prepared for use in nutrition education		
		demonstration purposes.		
		No . Goods and services for personal use (e.g.,		
		bottled water, contracted water services, food).		
		No . Electronic devices used to measure body		
		fat, including a scale use for bioelectric		
		impedance analysis (BIA).		
47	Telecommunications	Yes. Must be prorated if used with multiple	Yes. When used by peer	Yes. See WIC
	(e.g., phone lines	programs.	counselors for contacts with	comments.
	and service,		participants. The costs of these	
	internet, headsets	See <u>Electronic Devices</u> for cell phones.	items must be prorated or used	
	and answering machines)		only by peer counselors.	
			Most of the peer counseling	
			funds should be used to pay peer	



	Item	wic	BFPC	FMNP
			counselors to provide direct	
			services to WIC participants.	
48	Training	Yes. The cost of training staff on WIC program	Yes, for peer counselors. If	Yes. The cost of
		requirements, nutrition education and general	training relates to managing,	training staff
		administration procedures.	supervising and mentoring peer	on the FMNP
			counselors, then yes for peer	requirements
		Yes . The cost of specialty training for	counselor leads, peer counselor	and general
		breastfeeding promotion and support.	supervisors or managers.	administration
				procedures.
		No . Training costs for non-WIC staff unless	Yes . For continuing education for	
		specifically approved by State WIC.	DBE's if it relates to servicing	
			peer counseling programs (e.g.,	
			mentoring, serving as a referral).	
49	Travel	Yes . Expenses incurred by staff for local travel	Yes. Travel for WIC state-	Yes. See WIC
		and parking costs when they are in travel status	required training of peer	comments.
		on official WIC business.	counselors/DBE and peer	
			counseling staff/managers. Only	
		Out of state travel requires prior approval from	for the FNS breastfeeding	
		the State office.	trainings or WIC State-developed	
			approved comparable training.	
		Refer to Volume 2, Chapter 5 Purchasing &	Yes . Regional PC networking	
		Inventory: Appendix; Allowable Costs and Prior	meetings.	
		Approval Decision Tree Chart.	Yes. Travel for home and	
			hospital visits by peer counseling	
		No . Expenses incurred by staff as a result of	staff for visits to WIC	
		local travel to their assigned work place (e.g.,	participants; peer counselors	
		parking costs, tolls, or fees).	may not provide services to non-	
			WIC participants.	

| Page 26 Allowable Costs