

## Allowable Cost by Line Item

April 2025

Listed below are items that may be included in WIC budgets, grouped by line item.

- This is not a complete list, but rather a sample of the types of items in each category.
- Allowable costs must be reasonable, necessary, and directly support the programs identified.
- Shared costs must be allowable costs and assigned to programs through a process of allocation.

Approval of the programs' annual budget does not constitute prior approval from the Department or USDA per IL WIC PM AD 3.2.

Allowed by Program/s	Category	Allowable Cost	Not allowed:
WIC FMNP BFPC	<b>Personnel Services and Fringe Benefits</b>	<ul style="list-style-type: none"> <li>- Personnel Services (salary of agency employees) and fringe benefits for staff working in the WIC, FMNP or BFPC programs</li> <li>- Personnel cannot exceed 100% of their time on all active projects</li> </ul>	<ul style="list-style-type: none"> <li>- Employee recognition programs and incentives</li> </ul>
WIC FMNP BFPC	<b>Travel</b>	<ul style="list-style-type: none"> <li>- Program related travel costs (mileage, transportation, lodging, meals and per diem, agency vehicle costs) for meetings, training, in-service education, and nutrition and breastfeeding educational task force events/meetings.</li> </ul>	<ul style="list-style-type: none"> <li>- Transportation for WIC participants</li> </ul>
WIC BFPC	<b>Equipment</b>  Prior approval from the Department is required for items costing \$10,000 or more.  Prior approval from the USDA is required for items costing \$25,000 or more.	<ul style="list-style-type: none"> <li>- Equipment is defined as an article of tangible personal property that has a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$10,000. Equipment may be classified at a lower dollar value but cannot classify it higher than \$10,000.</li> <li>- Office &amp; copy equipment (rented or leased equipment costs should be listed in the "contractual" category)<sup>1</sup></li> </ul>	

Allowed by Program/s	Category	Allowable Cost	Not allowed:
WIC FMNP BFPC	<p><b>Supplies</b></p> <p>Prior approval by the Department is required for computer equipment and software.</p>	<ul style="list-style-type: none"> <li>- Supplies are defined as items costing <u>less than \$10,000 per unit</u>, include any materials that are expendable or consumed during the course of the project, such as:</li> <li>- Computer equipment (including monitors, printers, modems, scanners, signature pads, EBT card readers)</li> <li>- Computer software and computer supplies (word processing, spreadsheet, anti-virus applications, other MIS system requirements)</li> <li>- Office &amp; copy equipment</li> <li>- Office furniture</li> <li>- Cleaning supplies</li> <li>- Stationery and envelopes</li> <li>- Photocopy paper, toner</li> <li>- Postage, postal services, UPS, or other carrier costs</li> </ul>	<ul style="list-style-type: none"> <li>- Water coolers / bottled water</li> </ul>
WIC	<p><b>Medical Supplies</b></p>	<ul style="list-style-type: none"> <li>- Medical equipment (hemoglobin / hematocrit testing equipment, scales<sup>1</sup>, measuring board/stadiometer)</li> <li>- Medical supplies (band aids, alcohol pads, bio-hazard waste containers, hemoglobin / hematocrit testing supplies)</li> <li>- Diapers (for use when obtaining infant weights)</li> </ul> <p><sup>1</sup> Agency should analyze the cost benefits of purchasing versus leasing equipment, especially high-cost items and those subject to rapid technical advances.</p>	<ul style="list-style-type: none"> <li>- Toothbrushes</li> <li>- Otoscope</li> <li>- Laryngoscope</li> <li>- Sphygmomanometer</li> <li>- Blood pressure cuff</li> <li>- Stethoscope</li> <li>- Exam tables</li> <li>- Any equipment / supplies used for well-child exams, immunizations, and lead testing</li> <li>- Developmental screening forms (ASQ/Denver)</li> <li>- Pregnancy or diabetic testing</li> </ul>

Allowed by Program/s	Category	Allowable Cost	Not allowed:
WIC FMNP BFPC	<b>Contractual Services</b>	<ul style="list-style-type: none"> <li>- Subawards, contracts or contractors/vendor for products or services in accordance with 2 CFR 200.218 (Contracts) or 2 CFR 200.92 (Subgrantees).</li> </ul> <p>A Subaward is an award provided by your organization to a subrecipient for the subrecipient to carry out part of this project, including a portion of the scope of work or objectives. It does not include payments to a contractor or payments to an individual that is a beneficiary of the program. A Contract is a legal instrument by which your organization purchases property or services needed to carry out the project or program under this award. Such as:</p> <ul style="list-style-type: none"> <li>- Contractual Employees (salary of contractual employees who work in the WIC, FMNP or BFPC programs)</li> <li>- Contracts and leases which support program activities such as printing costs outside of agency</li> <li>- Interpretation services</li> <li>- Rent or lease of space or property (prior approval from Department required for new sites/locations)</li> </ul>	<ul style="list-style-type: none"> <li>- Billing services</li> <li>- Staff and software for billing non-WIC services</li> </ul>
WIC FMNP BFPC	<b>Consultant Services and Expenses</b>	<ul style="list-style-type: none"> <li>- Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the non-Federal entity, are allowable, subject to paragraphs (b) and (c) when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Federal government, in accordance with 2 CFR 200.459.</li> </ul>	
WIC	<b>Construction</b>	<ul style="list-style-type: none"> <li>- Any construction requires Department and USDA prior approval. Estimated construction costs must be supported by documentation, including drawings, estimates, and formal bids.</li> <li>- Minor repairs or renovations may be allowable</li> </ul>	
WIC FMNP BFPC	<b>Occupancy - Rent and Utilities</b>	<ul style="list-style-type: none"> <li>- Utility costs</li> <li>- Insurance (building, fire &amp; theft)</li> <li>- Building and ground maintenance</li> </ul>	

<b>Allowed by Program/s</b>	<b>Category</b>	<b>Allowable Cost</b>	<b>Not allowed:</b>
WIC FMNP BFPC	<b>Telecommunications</b>	<ul style="list-style-type: none"> <li>– Communications- telephone/cell phone, internet and answering services</li> <li>– Repair, maintenance and parts for communications</li> </ul>	
WIC	<b>Training and Education</b>	<ul style="list-style-type: none"> <li>– Reference and training materials and exhibits</li> <li>– Food supplies for nutrition education</li> <li>– Nutrition education materials<sup>2</sup></li> </ul>	
WIC	<b>Other</b>	<ul style="list-style-type: none"> <li>– Outreach: print and electronic advertising/announcements, promotional items (with WIC or nutrition message); with prior approval from Department.</li> <li>– Costs of subscriptions</li> <li>– Membership fees</li> <li>– License fees / renewals</li> </ul>	
WIC BFPC FMNP	<b>Indirect Costs</b>	<ul style="list-style-type: none"> <li>– Allowed in compliance with 2 CFR 200- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</li> </ul>	

<b>Items with Special Guidance</b>			
WIC	<b>Breastfeeding Promotion and Support Expenditures</b>	<ul style="list-style-type: none"> <li>- Breastfeeding aids that directly support the initiation and continuation of breastfeeding.</li> <li>- Breastfeeding aids include, but are not limited to, breast pumps, breast shells, supplemental nursing systems, nursing bras and nursing pads</li> </ul>	<ul style="list-style-type: none"> <li>-Purposes of collecting, storing, purchasing, or disseminating banked human milk.</li> <li>-Lactation services billed to Medicaid.</li> </ul>
BFPC	<b>Breastfeeding Peer Counselor Program</b>  Priority use of these funds is to hire and train peer counselors to provide breastfeeding peer counseling service to WIC participants	<ul style="list-style-type: none"> <li>- Communication expenses for participant contacts during off hours and via text as well as phone</li> <li>- Travel for home &amp; hospital visits</li> <li>- Demonstration materials, reference and training materials and exhibits for peer counseling staff</li> <li>- Outreach activities and items to promote the peer counselor program (peer counselor business cards, flyers)</li> <li>- Travel/Training for Peer Counselor/DBE/Supervisors to support the program</li> <li>- Breastfeeding support groups led by the Peer Counselor in addition to required WIC secondary education contacts</li> <li>- Staffing and expenses related to breastfeeding hotlines and call centers; recruitment of Peer Counselors</li> </ul>	<ul style="list-style-type: none"> <li>-Males as breastfeeding peer counselors/ Male-led support groups</li> <li>-Peer Counselor services to non-WIC participants</li> <li>- Portable scales/Pre- and Post-breastfeeding weight check scales</li> <li>-Incentive items distributed to WIC participants to encourage breastfeeding</li> <li>-CLC/IBCLC exam, renewal or membership fees</li> <li>- WIC secondary education contacts</li> <li>-Purposes of peer counselor bringing their infants to work</li> <li>-Purposes of collecting, storing, purchasing, or disseminating banked human milk</li> </ul>
FMNP	<b>WIC Farmers' Market Nutrition Program (FMNP)</b>	<ul style="list-style-type: none"> <li>- FMNP nutrition education materials<sup>2</sup></li> <li>- Staff time / salary to conduct program activities, such as:               <ul style="list-style-type: none"> <li>- Check issuance or education covering proper check redemption procedures</li> <li>- Market manager / farmer training</li> <li>- Monitoring and reviewing program operations</li> <li>- Reporting and recordkeeping</li> <li>- Recruitment of farmers/farmers' markets to participate in program</li> </ul> </li> </ul>	

<sup>2</sup> Existing materials developed by DHS, FNS or those available on WIC Works Resource system should be used or adapted when possible, per IL WIC PM NE 7.