

**Local Agency WIC Cost Categories**  
**(Columns on the Expenditure Documentation Form)**  
**February 2021**

<b>Category</b>	<b>All Costs Necessary to Conduct the Following Activities:</b>
<p><b>1. General Administration</b>            All costs generally considered to be overhead or management costs.</p>	<ul style="list-style-type: none"> <li>• Outreach</li> <li>• EBT Card Controls</li> <li>• Program Reporting</li> <li>• General Management</li> <li>• Payroll and personnel systems</li> <li>• Accounting and audits</li> <li>• Financial or legal services</li> </ul>
<p><b>2. Client Services</b>            All costs expended to issue food benefits and other client services and benefits</p>	<ul style="list-style-type: none"> <li>• Diet and health assessments for certification</li> <li>• Issuance of food benefits</li> <li>• Educating participants on EBT card and food benefits</li> <li>• WIC MIS data entry</li> <li>• Referrals services for other health care and social services</li> <li>• Coordination activities</li> </ul>
<p><b>3. Nutrition Education</b>            All costs directly related to general nutrition education.</p>	<ul style="list-style-type: none"> <li>• Nutrition education sessions (group or individual), to include preparation</li> <li>• Prepare and provide nutrition education materials</li> <li>• Equipment for Nutrition Education</li> <li>• Interpreter or translator services to facilitate nutrition education</li> <li>• Evaluation or monitoring of nutrition education</li> </ul>
<p><b>4. Breastfeeding</b>            All costs expended for promotion and support of breastfeeding</p>	<ul style="list-style-type: none"> <li>• Educational sessions (group or individual) to promote or support breastfeeding</li> <li>• Peer counseling</li> <li>• Providing breastfeeding educational materials</li> </ul>

Please note that the examples listed above are not all inclusive. All costs to be reimbursed from WIC funds must be allocated to one of the four categories. Costs such as rent and utilities may be prorated to the applicable functional category.