

<p style="text-align: center;">Texas WIC Health and Human Services Commission</p>
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Effective April 1, 2019

Policy No. AC:23.0

Unallowable Costs

Purpose

To ensure compliance with expenditure allowances.

Authority

Uniform Grant Guidance, 2 CFR 200

Policy

Local agencies (LAs) shall not request reimbursement for the following unallowable costs:

- I. alcoholic beverages;
- II. bad debts;
- III. contingencies;
- IV. contributions and donations;
- V. entertainment, including food and beverages;
- VI. fines and penalties;
- VII. fund raising and investment management costs;
- VIII. governor or legislative expenses;
- IX. idle facilities;
- X. interest and other financial costs;
- XI. lobbying;

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- XII. costs of membership in organizations whose primary purpose is lobbying;
- XIII. prosecution and defense of criminal and civil proceedings and claims;
or
- XIV. under recovery of costs under federal agreements.