# Memorandum

#19-027

**TO:** WIC Local Agency Directors  

**FROM:** Amanda Hovis, Director  
Nutrition Education / Clinic Services Unit  
Texas WIC Program  

**DATE:** March 25, 2019  

**SUBJECT:** Accounting Policy Revisions

This memo announces revisions to the subject policies below. These revisions were reviewed by TALWD and are effective April 1, 2019. At that time, they will be posted and you may update your *Policy and Procedures Manual* by accessing the *WIC Website* at:  
Monitoring on these policies will begin on October 1, 2019.

**Summary of Revisions**

**AC:01.0 – Local Agency Financial Management Systems**  
- Updates to Authority, Definitions, and form number in Procedure III

**AC:02.0 – Reimbursement of Allowable WIC Expenses**  
- Updates to Authority, form name in Procedure II, due date language in Procedures IV and V, and removed Guidelines

**AC:03.0 – Plan to Allocate Direct Costs**  
- Updates to Authority, renumbering/reformatting, and revisions throughout Procedures

**AC:04.0 – Allowable Costs – Personnel Compensation and Benefits**  
- Updates to Authority, Policy Statement, and renumbering/content revisions throughout all Procedures.

*This institution is an equal opportunity provider.*
AC:05.0 – Allowable Costs – In-State and Out-of-State Travel
- Procedure II reworded for clarity, “canceled checks” changed to “proof of payment” in Procedure IV

AC:06.0 – Allowable Costs – WIC Owned or Agency Vehicle
- Updates to Authority, Procedures II and V

AC:08.0 – Allowable Costs – Equipment and Designated Reportable Assets
- Updated Authority

AC:09.0 – Allowable Costs – Outreach and Outreach Incentive Items
- Updates to Authority, formatting, and clarification to allowable cost exception in Procedure XII

AC:10.0 – Allowable Costs – Communications & Utilities
- Added A and B under Procedure I – broke Communications into categories

AC:11.0 – Allowable Costs – Reproduction and Printing
- Revised “canceled check” to “form of payment” in Procedure I, reworded Procedure II and Guidelines for clarity

AC:13.0 – Allowable Costs – Facility Depreciation
- Updates to policy title, Purpose Statement, Authority, Policy Statement and Procedure I; deleted Procedure V

AC:14.0 – Allowable Costs – Supplies, Postage and Shipping
- Updates to Authority, Procedure I, and revised “canceled check” to “proof of payment” throughout

AC:15.0 – Allowable Costs – Non-Professional Contract Services
- Updates to Purpose Statement, Authority, and Policy Statement; “canceled checks” changed to “proof of payment” in Procedure VII

AC:16.0 – Allowable Costs – Professional Contract Services
- Updates to Purpose Statement, Policy Statement, reorganization of Procedure II, “canceled checks” changed to “proof of payment” in Procedure VI

AC:17.0 – Allowable Costs – Breastfeeding Peer Counselors
- Updated Authority; Procedure II reworded and reorganized

AC:18.0 – Allowable Costs – Facility Renovation
- Updated Authority, added definition for “renovation”, updated Procedure V

AC:20.0 – Allowable Costs – Food Purchases
- Updated Authority
AC:21.0 – Allowable Costs – Insurance Expense
  • Updated Authority, minor revision to Procedure I and added clarification to Procedure V

AC:22.0 – Allowable Costs – Laboratory Coats and Employee Uniforms
  • Moved language from Policy Statement and incorporated it into the actual policy

AC:23.0 – Unallowable Costs
  • Revised Authority, Purpose Statement, removed Guidelines, and clarified Policy XII regarding membership organizations that lobby

AC:24.0 – Monthly Reimbursement Maximum
  • Changed “WIN” to “MIS” and added 19% to Procedure II

AC:25.0 – Monthly Reimbursement Maximum – Start Up Costs
  • Updated Authority and reorganized

AC:26.0 – Advance Cash Payments
  • Update to Purpose Statement; Procedures II, III and V reworded for clarity

AC:27.0 – Surplus Funds
  • Update to Policy Statement, Procedure II

AC:28.0 – Financial Reporting
  • Updates to Authority, Policy Statement, Procedures II and III; removed redundant Procedures.

AC:29.0 – WISE Cost Report, WIC-227A
  • Updates to Policy Statement and Procedures I and II, incorporated Guidelines into Procedures.

AC:30.0 – Program Income
  • Updated Authority

AC:31.0 – Participant Fees
  • Updated Policy Statement

AC:32.0 – Closeout Reports
  • Updated Authority, Policy Statement and Procedure

If you have any questions or require additional information regarding the revised policies, please contact Tanya Latortue, WIC Clinical Financial Liaison at (512) 341-4526 or Tanya.Latortue@hhsc.state.tx.us.