

**Local Agency Allowable Cost Determination Form**

Use this form to help determine the allowability of WIC and BFPC purchases in advance of purchase.

Please complete the following steps:

1. Refer to the appendix in [Volume 2, Chapter 4 Allowable Costs](https://doh.wa.gov/sites/default/files/2022-06/960-368-Volume2Chapter4.pdf?uid=62f2776482b28#page=9) for common allowable costs.
2. Consult the [Allowable Cost & Prior Approval Decision Tree Chart](https://doh.wa.gov/sites/default/files/2022-06/960-368-Volume2Chapter5.pdf?uid=6442b3c041f63#page=42) to determine if the purchase is allowable and if prior approval is required before using WIC federal funds for purchases.

**Justification Considerations:**  
Referring to the regulations [below], please provide a brief justification as to why this purchase is:

**Necessary** to carry out essential WIC functions and cannot be avoided without adversely impacting program operations.

Click or tap here to enter text.

**Reasonable** given all program expenses as well as a reasonable price. Include how *reasonableness* was determined.

Click or tap here to enter text.

**Allocable** to WIC *only* to the extent that it benefits WIC’s objectives. Include description of who will use this item and how costs will be allocated.

Click or tap here to enter text.

1. If prior approval is necessary and/or agency needs additional funding, complete the [Purchasing Approval and/or Additional Funding Request form](https://doh.wa.gov/sites/default/files/2022-06/960-368-Volume2Chapter5.pdf) or a quarterly reallocation form and submit to the Local Program Consultant (LPC) mailbox at [WICLPC@doh.wa.gov](mailto:WICLPC@doh.wa.gov) for approval.
2. **If allowability of purchase is still in question, continue with form below and submit to** [**WICLPC@doh.wa.gov**](mailto:WICLPC@doh.wa.gov)**.**

**Agency Information**  
**Agency Name:** Click or tap here to enter text.  
**Contact Person:** Click or tap here to enter text.  
  
**Item Information**  
**Item Description:** Click or tap here to enter text.  
**Purpose of Purchase:** Click or tap here to enter text.

**Estimated Unit Acquisition Cost** (include tax, shipping and handling)**:** Click or tap here to enter text.

**FOR STATE WIC OFFICE USE ONLY**

State WIC Staff Reviewer Name: Click here to input name

Allowable: Yes  No

Determination Justification: Click or tap here to enter text.

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