



Child & Adult Care Food Program (CACFP)

Allowable and Non-Allowable Costs

- USDA 2 CFR §200 Uniform Guidance
- USDA 796-2 Revision 4

ALLOWABLE COST (Related to Food Service)	NON-ALLOWABLE COSTS (Not related to Food Service)
Appliances (toaster, blender, small microwave)	Candy/gum
Baby bottles and nipples	Cigarettes
Bibs	Classroom activity items
Bleach/sanitizing solution	Clothing
CACFP training tools	Coffee and cream
Cookbooks	Diapers
Cookware (pots, pans, etc.)	Facial tissue
Cups	Floral arrangements
Dish cloths	Food costs for meals/snacks NOT claimed or NOT approved on-site application
Dish soap	Food NOT for daycare children/adults (parents and/or staff meetings)
Food costs for meals/snacks claimed	Food served to non-program persons
Food service equipment replacement parts and repairs	Hand soap
Food storage containers	Holiday decorations
Kitchen aprons, hairnets, uniforms	Paper towels for bathroom or classroom
Laundry soap for washing aprons, bibs, etc.	Personal purchases
Paid staff time spent on food service duties	Pet food
Paper plates	Pop/soda and bottle deposits
Placemats	Toilet paper
Spray bottles for sanitizing solution	Toothpaste
Tablecloths	Toothbrushes
Thermometer for refrigerator/freezer	Toys
Trash can and lid for food service	Volunteer or non-paid staff
Utensils (forks, spoons, etc.)	

This is not an all-inclusive list, and only reflects frequently asked questions about allowable and non-allowable costs.

The Delaware Department of Education is an equal opportunity provider and employer.