

**Maine Center for Disease Control and Prevention
WIC Nutrition Program**

Effective: October 1, 2012

Policy No. FM-3

Revised: August 1, 2013

State Agency Budget/Expenditure Plan

Authority

7 CFR §246.4(a)(2)

Policy

1. The State Agency shall have established procedures for preparing its budgets and expenditure plans.

Procedures

1. The State Agency shall prepare an annual budget based on the previous year's funding level less any adjustments to such balance in anticipation of reduced funding. When final USDA/FNS funding levels are determined, the State Agency shall create a final budget which is maintained and monitored on an actual/budget basis using Excel and Excel Cubes that are populated by SQL Server data.
2. The State Agency budget shall be broken out by the following line items:
 - 2.1. Personnel expenses
 - 2.2. Employee salaries/wages
 - 2.3. Fringe benefits
 - 2.3.1. Equipment purchases
 - 2.3.2. Sub-recipient awards
 - 2.4. All other expenses
 - 2.4.1. Occupancy – depreciation
 - 2.4.2. Occupancy – Interest
 - 2.4.3. Occupancy – rent
 - 2.4.4. Utilities/heat
 - 2.4.5. Telephone
 - 2.4.6. Maintenance/minor repairs
 - 2.4.7. Bonding/insurance

- 2.4.8. Equipment rental/lease
 - 2.4.9. Materials/supplies
 - 2.4.10. Depreciation (non-occupancy)
 - 2.4.11. Food
 - 2.4.12. Client-related travel
 - 2.4.13. Other travel
 - 2.4.14. Consultants – direct service
 - 2.4.15. Consultants – other
 - 2.4.16. Independent public accountants
 - 2.4.17. Technology services/software
 - 2.4.18. In-kind
 - 2.4.19. Miscellaneous
 - 2.4.20. Indirect allocated – G & A
3. Ten (10) percent of NSA funds shall be earmarked as operational adjustment funds (OA Funds) by USDA/FNS. Requests to receive these funds are due to FNS for approval in December of each year.
 4. Up to seventy-six (76) percent of the remainder of NSA funds shall be allocated to Local Agencies for clinic services.
 5. The State Agency shall submit its budget annually with the State Plan.