

Maine Center for Disease Control and Prevention WIC Nutrition Program

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Policy No. FM-13

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Shared (Allocable) Costs

Authority

2 CFR §200

WIC Cost Allocation Guide

FMNP Policy Memorandum #2002-1

Policy

1. Local Agencies may request reimbursement for actual operational, equipment and personnel costs.

Procedures

1. Shared operational costs are allowable and must:
 - 1.1 Have source documentation such as invoices.
 - 1.2 Be shown as an actual expense on an equivalent prorated charge.
2. Shared costs for equipment such as medical equipment and nutrition education materials are allowable and must be:
 - 2.1 Prorated on an equitable basis.
 - 2.2 Claimed as a direct program cost.
 - 2.3 Allowable to the extent of benefits received by the program.
3. Shared personnel costs are allowable:
 - 3.1 Use the continuous time reporting method described in the WIC Cost Allocation Guide.
 - 3.2 Use the modified time reporting method described in the WIC Cost Allocation Guide for programs qualifying programs such as the FMNP
 - 3.3 Be supported by appropriate distribution of time.
 - 3.4 Have source documentation kept on file to support the reimbursement method.
4. Estimates are never an acceptable means for documenting shared costs. FNS and the State Agency will pursue recovery of funds when source documentation is not available.