# Maine Center for Disease Control and Prevention WIC Nutrition Program

Effective: October 1, 2011 Revised: October 25, 2011 Policy No. FM-9

### State and Local Agency Unallowable Costs

## Authority

2 CFR §200

## Policy

1. The Maine Center for Disease Control and Prevention – WIC Nutrition Program will not reimburse Local Agencies for unallowable costs.

## Procedure

- 1. Unallowable costs include, but are not limited to, the following:
  - 1.1 Alcoholic beverages
  - 1.2 Bad debts
  - 1.3 Contingencies
  - 1.4 Contributions and donations
  - 1.5 Entertainment, including food and beverages
  - 1.6 Fines and penalties
  - 1.7 Fundraising and investment management costs
  - 1.8 Operating costs for the Legislature or Governor's office.
  - 1.9 Idle facilities
  - 1.10 Interest and other financial costs
  - 1.11 Lobbying
  - 1.12 Membership in any organization engaged in lobbying
  - 1.13 Prosecution and defense of criminal and civil proceedings and claims
  - 1.14 Under-recovery of costs under federal agreements
  - 1.15 Parking at normal place of business