

Appendix FM-A5  
**Maine WIC Program Allowable Costs**

<i>Selected Cost Item</i>	<i>OMB Circular A-87, Attachment B State, Local, &amp; Indian Tribal Gov'ts</i>	<i>OMB Circular A-122, Attachment B Non-Profit Organizations</i>
Advertising and public relations costs	(1) Allowable with restrictions	(1)-Allowable with restrictions
Advisory councils	(2)-Allowable with restrictions	(2) Allowable with restrictions
Alcoholic beverages	(3)-Unallowable	(3)-Unallowable
Alumni/ae activities	Not specifically addressed	Not specifically addressed
Audit costs and related services	(4)-Allowable with restrictions <b>and</b> as addressed in OMB Circular A-133	(4)-Allowable with restrictions <b>and</b> as addressed in OMB Circular A-133
Bad debts	(5)-Unallowable	(5)-Unallowable
Bonding costs	(6)-Allowable with restrictions	(6)-Allowable with restrictions
Commencement and convocation costs	Not specifically addressed	Not specifically addressed
Communication costs	(7)-Allowable	(7)-Allowable
Compensation for personal services	(8)-Unique criteria for support	(8)-Unique criteria for support
Compensation for personal services - organization-furnished automobile	Not specifically addressed	(8.g)- Unallowable for that portion of costs attributed to personal use
Compensation for personal services - sabbatical leave costs	Not specifically addressed	Not specifically addressed
Compensation for personal services - severance pay	(8)-Allowable with restrictions	(8.k)-Allowable with restrictions
Contingency provisions	(9)-Unallowable with exceptions	(9)-Unallowable with exceptions
Deans of faculty and graduate schools	Not addressed	Not addressed
Defense and prosecution of criminal and civil proceedings and claims	(10)-Allowable with restrictions	(10)-Allowable with restrictions (Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement)
Depreciation and use allowances	(11)-Allowable with qualifications	(11)-Allowable with qualifications
Donations and contributions	(12)-Unallowable (made by recipient); not reimbursable but value may be used as cost sharing	(12)-Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made

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	or matching (made to recipient)	to recipient)
Employee morale, health, and welfare costs	(13)-Allowable with restrictions	(13)-Allowable with restrictions
Entertainment costs	(14)-Unallowable	(14)-Unallowable
Equipment and other capital expenditures	(15)-Allowability based on specific requirements	(15)-Allowability based on specific requirements
Fines and penalties	(16)-Unallowable with exception	(16)-Unallowable with exception
Fundraising and investment management costs	(17)-Unallowable with exceptions	(17)-Unallowable with exceptions
Gains and losses on depreciable assets	(18)-Allowable with restrictions (Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs)	(18)-Allowable with restrictions
General government expenses	(19)-Unallowable with exceptions	Not specifically addressed
Goods or services for personal use	(20) Unallowable	(19)-Unallowable
Housing and personal living expenses	Not specifically addressed	(20)-Unallowable as overhead costs
Idle facilities and idle capacity	(21)-Idle facilities - unallowable with exceptions; idle capacity - allowable with restrictions	(21)-Idle facilities - unallowable with exceptions; idle - capacity allowable with restrictions
Insurance and indemnification	(22)-Allowable with restrictions	(22)-Allowable with restrictions
Interest	(23)-Allowable with restrictions	(23)-Allowable with restrictions
Interest - substantial relocation	Not specifically addressed	(23.a(6)(d))-Possible adjustment in relocated within 20 years
Labor relations costs	Not specifically addressed	(24)-Allowable
Lobbying	(24)-Unallowable	(25)-Unallowable with exceptions
Lobbying - executive lobbying costs	(24.b)-Unallowable	(25.d)-Unallowable
Losses on other sponsored agreements or contracts	Not specifically addressed	(26)-Unallowable (Losses on other awards or contracts)
Maintenance and repair costs	(25)-Allowable with restrictions (Maintenance, operations, and	(27)-Allowable with restrictions

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	repairs)	
Materials and supplies costs	(26)-Allowable with restrictions	(28)-Allowable with restrictions
Meetings and conferences	(27)- Allowable with restrictions	(29)-Allowable with restrictions
Memberships, subscriptions, and professional activity costs	(28)-Allowable as a direct cost for civic, community and social organizations with Federal approval; unallowable for lobbying organizations.	(30)-Allowable for civic and community organizations with Federal approval; unallowable for social organizations.
Organization costs	Not specifically addressed	(31)-Unallowable except Federal prior approval
Page charges in professional journals	(34.b)-Allowable with restrictions (addressed under "Publication and printing costs")	(32)-Allowable with restrictions
Participant support costs	Not specifically addressed	(33)-Allowable with prior approval of the Federal awarding agency
Patent costs	(29)-Allowable with restrictions	(34)-Allowable with restrictions
Plant and homeland security costs	(30)-Allowable with restrictions	(35)-Allowable with restrictions
Pre-agreement costs	(31)-Allowable with restrictions (Pre-award costs)	(36)-Allowable with restrictions
Professional service costs	(32)-Allowable with restrictions	(37)-Allowable with restrictions
Proposal costs	(33)-Allowable with restrictions	Not specifically addressed
Publication and printing costs	(34)-Allowable with restrictions	(38)-Allowable with restrictions
Rearrangement and alteration costs	(35)-Allowable (ordinary and normal); allowable with Federal prior approval (special)	(39)-Allowable (ordinary and normal); allowable with Federal prior approval (special)
Reconversion costs	(36)-Allowable with restrictions	(40)-Allowable with restrictions
Recruiting costs	(1.c)-Allowable with restrictions (addresses costs of advertising only)	(1)-Allowable with restrictions
Relocation costs	Not specifically addressed	(42)-Allowable with restrictions
Rental cost of buildings and equipment	(37)-Allowable with restrictions	(43)-Allowable with restrictions
Royalties and other costs for use of patents	(38)-Allowable with restrictions	(44)-Allowable with restrictions

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Scholarships and student aid costs	Not specifically addressed	Not specifically addressed
Selling and marketing costs	(39)-Unallowable with exceptions	(45)-Unallowable with exceptions
Specialized service facilities	Not specifically addressed	(46)-Allowable with restrictions
Student activity costs	Not specifically addressed	Not specifically addressed
Taxes	(40)-Allowable with restrictions	(47)-Allowable with restrictions
Termination costs applicable to sponsored agreements	(41)-Allowable with restrictions	(48)-Allowable with restrictions
Training costs	(42)-Allowable for employee development	(49)-Allowable with limitations
Transportation costs	Not specifically addressed	(50)-Allowable
Travel costs	(43)-Allowable with restrictions	(51)-Allowable with restrictions
Trustees	Not specifically addressed	(52)-Allowable with restrictions