

Maine Center for Disease Control and Prevention WIC Nutrition Program

Effective: October 1, 2012

Policy No. FM-5

Local Agency Funds Allocation and Budget Submission

Authority

7 CFR §246.4(a)(13) and §246.16(f)

Policy

1. Annually the State Agency will determine the amount of funding to be allocated to Local Agencies by taking the current projected federal award and subtracting a funding level required to keep the State Agency operational as well as any other reasonable costs to support the State and Local Agencies. Once the amount of funding to Local Agencies has been calculated, it will be allocated on the basis of each agencies proportionate share of total participation. The State Agency will use the month-end participation from May of the preceding fiscal year for this purpose. The Federal fiscal year runs from October to September. (See the DHHS Cost Allocation Plan in Appendix FM-5-A.)
2. The State Agency may reallocate any additional funds as they become available based on local agency need.
3. Local Agency awards may be amended in the spring of each year based on actual caseload for the prior calendar if funding allows.

Procedure

1. The State Agency shall email award notification letters to the Local Agency Director and Local Agency fiscal staff in August of each year for the upcoming contract period.
2. The award notification must contain at least the following information:
 - 2.1. Local Agency name and address
 - 2.2. Administrative funds allocation methodology
 - 2.3. Total amount of administrative and food funds awarded
 - 2.4. Federal award title and number
 - 2.5. CFDA number
 - 2.6. Contract period
 - 2.7. Estimated participation
 - 2.8. Detail of required forms for inclusion in contract
 - 2.9. Percentage of nutrition education/breastfeeding costs as determined by time study reports

3. The Local Agency is required to prepare forms including but not limited to the following:
 - 3.1. Budget and proforma
 - 3.2. Provider summary
 - 3.3. Outreach plan
 - 3.4. Staffing plan
 - 3.5. Disaster plan
 - 3.6. Local Agency performance plan
 - 3.7. FFATA sub-awardee form
4. The Local Agency budget forms and instructions may be accessed from the “Contract” section of the DHHS website, <http://www.maine.gov/dhhs/contracts/>.
5. The State Agency requires that Local Agency budgets include the following cost categories by function and funding source:
 - 5.1. Line item:
 - 5.1.1. Personnel expenses:
 - 5.1.1.1. Employee salaries/wages
 - 5.1.1.2. Fringe benefits
 - 5.1.2. Equipment purchases
 - 5.1.3. Sub-recipient awards
 - 5.1.4. All other expenses:
 - 5.1.4.1. Occupancy – depreciation
 - 5.1.4.2. Occupancy – Interest
 - 5.1.4.3. Occupancy – rent
 - 5.1.4.4. Utilities/heat
 - 5.1.4.5. Telephone
 - 5.1.4.6. Maintenance/minor repairs
 - 5.1.4.7. Bonding/insurance
 - 5.1.4.8. Equipment rental/lease
 - 5.1.4.9. Materials/supplies
 - 5.1.4.10. Depreciation (non-occupancy)
 - 5.1.4.11. Food
 - 5.1.4.12. Client-related travel
 - 5.1.4.13. Other travel

- 5.1.4.14. Consultants – direct service
- 5.1.4.15. Consultants – other
- 5.1.4.16. Independent public accountants
- 5.1.4.17. Technology services/software
- 5.1.4.18. In-kind
- 5.1.4.19. Miscellaneous
- 5.1.4.20. Indirect allocated – G & A

5.2. Function

5.2.1. General administration/program management

5.2.2. Nutrition education and breastfeeding promotion/support

6. The State Agency requires Local Agencies to submit a revised budget if any line items will be over or under budget by ten (10) percent or more in a given year. It must be submitted to the WIC Financial Manager and the DHHS Budget Group (Contract-Budgets.DHHS@maine.gov) at least 30 days prior to the contract end-date.
7. A reallocation of funds available to the Local Agency will require a contract amendment and will follow the procedures outlined above.