Maine Center for Disease Control and Prevention  
WIC Nutrition Program

Effective: October 1, 2011  
Revised: October 25, 2011

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