

**315.40****Fiscal Reports****Overview**

**Introduction** WIC contract agencies must comply with federal and state regulations and be fiscally responsible with WIC funds. This policy outlines the minimum and maximum expenditures allowed by cost category and more detailed information on completing reports.

Each WIC contract agency must complete on IowaGrants.gov the following reports and other reports the Department deems necessary:

**Claims reports** The following Claims reports must be completed on IowaGrants.gov:

<b>Report</b>	<b>Description</b>	<b>Policy</b>
Claims	The Claims Report includes the following: <ul style="list-style-type: none"> <li>a. A list of the grant funds expended from the contract agency's approved WIC budget</li> <li>b. A list of breast pump expenditure funds</li> </ul>	315.40  315.41
WIC Quarterly Interest and Breast Pump Report	Interest earned on a permanent advance and breastpump detail	315.38
Proof of Liability Insurance	Current proof of liability insurance document	
Subcontracts	All current subcontracts	
Focus Security Compliance and Inventory Report	Computer inventory of all computers using Focus and information on security requirements for those computers.	

**Progress Reports** The following Progress Reports must be completed on IowaGrants.gov.

<b>Report</b>	<b>Description</b>	<b>Policy</b>
Mid-Year	Describes progress made with activities identified in the agency's RFA/RFP	315.62
Year-End	Describes final progress made with activities identified in the agency's RFA/RFP	315.62

## Reporting Expenditures , Continued

**In this policy** This policy contains the following topics.

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**Functional categories** To comply with federal reporting categories, local agencies must report all contract expenditures as:

- Administration,
- Client services,
- Nutrition education, or
- Breastfeeding promotion and support.

**Budget formulas** When costs are allocated among agency programs, use the agency cost allocation plan to calculate the WIC portion of a line item (rent, utilities, mileage, etc.).

**Availability of forms** All forms are available on IowaGrants.gov.

**Submitting reports** Complete the claim for monthly WIC expenditures and breast pump expenses.

**Required reports and due dates** See the current WIC contract for a list of required reports and the dates they are due to the Department.

## Administration and Client Services Expenditures

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### Policy

WIC contract agencies must spend  $\leq 80$  percent of the total NSA funds on administration and client services.

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### General administration: USDA policy guidance

General administration includes costs considered to be management costs, such as:

- General management costs including:
    - Program monitoring,
    - Prevention of fraud,
    - General oversight, and
    - Food instrument accountability.
  - WIC administrative salaries and benefits and other costs for:
    - Outreach,
    - Food instrument reconciliation,
    - Monitoring and payment,
    - Vendor monitoring,
    - Maintaining administrative records,
    - Attending WIC contractors meetings, and
    - Preparing and maintaining fiscal and program management reports.
  - General management clerical support,
  - Payroll and personnel systems,
  - Accounting and bookkeeping, and
  - Audits and other financial services and legal services.
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### Client services: USDA policy guidance

Client services includes all costs expended to provide WIC services and benefits, such as:

- Salaries and benefits for WIC staff who conduct nutrition and health assessments,
  - Medical supplies and equipment necessary to conduct nutrition and health assessments required in the certification process,
  - Salaries and benefits for WIC staff who issue food instruments and explain their use, and
  - WIC staff salaries and benefits and other costs necessary to:
    - Refer participants to other health care and social services,
    - Coordinate services with other programs,
    - Participate in activities which promote a broader range of health and social services for participants,
    - Attend New Employee Training Clinic (NETC) and/or data system training, and
    - Conduct and participate in surveys and studies that evaluate the impact of WIC on its participants.
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## Nutrition Education Expenditures

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### Policy

WIC contract agencies must spend a minimum of a combined total of 20 percent on nutrition education and breastfeeding promotion and support activities. Of which, a minimum of three percent must be spent on breastfeeding promotion and support activities.

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### Nutrition education: USDA policy guidance

Nutrition education includes costs directly related to general nutrition education, such as:

- Salaries and benefits;
  - Travel and training costs for WIC staff who provide nutrition education;
  - Costs to procure, develop, print or distribute nutrition education materials;
  - Costs of equipment required to conduct nutrition education training;
  - Interpreter and translator services to facilitate training;
  - Costs associated with evaluating and monitoring nutrition education;
  - Training costs for WIC staff to attend Intensive Courses in Nutrition, WIC Conference, and core trainings; and
  - Program materials, resources and activities that teach, promote and reinforce the health benefits associated with physical activity.
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### Nutrition counseling

Nutrition counseling time includes time spent on:

- The first nutrition education contact (at the time of certification),
- The second nutrition education contact, and
- Documenting the provision of those services.

Note: Dietary screening that is performed to determine an applicant's eligibility for the WIC Program may not be claimed as a nutrition education expenditure.

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### Producing and procuring nutrition education materials

Activities related to producing and procuring nutrition education materials may include:

- Purchasing nutrition materials (brochures, **online**, media, food models, etc.),
  - Purchasing audiovisual equipment (projectors, video monitors, etc.),
  - Salaries for time used in developing nutrition materials (class preparation, developing handouts, displays, bulletin boards, etc.),
  - Demonstration food items and paper supplies used in food preparation nutrition education activities,
  - Mailing costs, and
  - Incentive items of nominal cost (these items must support or relate to nutrition education messages).
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## Nutrition Education Expenditures, Continued

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**Evaluating  
nutrition  
education  
activities**

Examples of evaluating nutrition education activities may include:

- Salaries for time used in development of forms, data collection, and data analysis,
  - Other data collection or analysis costs (e.g., printing of forms),
  - Salaries for time of nutrition services staff monitoring nutrition education contacts or classes, and
  - Clerical time for documenting completed second contacts in the data system.
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**Planning,  
monitoring and  
reporting**

Salaries and other costs incurred while planning, monitoring and evaluating nutrition education activities including:

- Developing the agency nutrition education plan (as part of grant application),
  - Completing progress checks,
  - Writing final self-evaluation reports, and
  - Participating in state and agency planning committees dedicated to nutrition education.
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**Unallowable  
physical  
activity  
expenditures**

Unallowable physical activity expenditures include:

- Fitness center dues or memberships.
  - Exercise equipment such as treadmills, road and stationary bicycles, weights, mats, steppers, and resistance bands.
  - Facility rental or modifications to facilities for physical activity purposes.
  - Exercise classes.
  - **Vitamins**
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**Policy  
reference**

USDA Memo #2003-7; MPSF: WC-03-36-P

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## Breastfeeding Promotion and Support Expenditures

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### Policy

WIC contract agencies must spend at least three (3) percent of total NSA funds on breastfeeding promotion and support activities. Breastfeeding promotion and support activities above three (3) percent can be allocated to nutrition education.

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### Breastfeeding promotion and support definition

Breastfeeding promotion and support includes all costs for promotion and support of breastfeeding, such as:

- Salaries and benefits of WIC staff who plan or conduct educational and other services to promote or support breastfeeding;
- Salaries and benefits of peer counselors and others who conduct home visits and other activities to encourage continuation of breastfeeding;
- Costs to procure or develop, print and distribute educational materials related to breastfeeding promotion and support;
- Clinic space devoted to breastfeeding education and training activities, including space set aside for nursing mothers and babies; and
- Training costs for staff to attend breastfeeding trainings and conferences.

See Policy 315.43 for a more complete explanation of qualifying expenditures for breastfeeding promotion.

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### Producing and procuring breast pumps, supplies and materials

Activities related to producing and procuring breast pumps, supplies and materials may include:

- Purchasing breastfeeding promotion and support materials (brochures, media, online production, etc.)
  - Breastfeeding aids such as breast shells, nursing supplementers, nursing bras, and nursing pads,
  - Incentive items of nominal cost (these items must support or relate to breastfeeding messages).
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### Evaluating breastfeeding promotion and support activities

Examples of evaluating breastfeeding promotion and support activities may include:

- Salaries for time used in development of forms, data collection, and data analysis,
  - Other data collection or analysis costs (e.g., printing of forms), and
  - Salaries for time of staff monitoring breastfeeding support or classes.
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**Breastfeeding Promotion and Support Expenditures, Continued**

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**Planning,  
monitoring and  
reporting**

Salaries and other costs incurred while planning, monitoring and evaluating breastfeeding promotion and support activities including:

- Developing the agency breastfeeding promotion and support plan (as part of grant application),
  - Completing progress checks,
  - Writing final self-evaluation reports, and
  - Participating in state and agency planning committees dedicated to breastfeeding promotion and support.
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## Calculating Vehicle, Space and Utility Costs

**Introduction** Allowable costs include the prorated costs of vehicle, travel, clinic space and utilities devoted to nutrition education and breastfeeding promotion and client support activities. Report costs for all functional categories based on salaries as reported on monthly expenditure reports.

Costs may also be determined by actual usage or space determined by square footage.

**Vehicle/travel costs** If vehicle/travel costs were approximately \$3600 per year (\$300 per month), the amount allocated per cost category would be based on the percentages from the most current time study summary.

For example: Administration expenses would be \$30 (\$300 x 10%); client services would be \$204 (\$300 x 68%); nutrition education expenses would be \$54 (\$300 x 18%) and breastfeeding expenses would be \$12 (\$300 x 4%). See the example below.

**Space/utility costs** If space/utility costs were approximately \$12,000 per year (\$1000 per month), the amount allocated per cost category would be based on the percentages from the most current time study summary.

For example: Administration expenses would be \$100 (\$1000 x 10%); client services would be \$680 (\$1000 x 68%); nutrition education expenses would be \$180 (\$1000 x 18%) and breastfeeding expenses would be \$40 (\$1000 x 4%). See the example below.

**Example** The table below is an example of how contractors can allocate vehicle/travel and space/utility costs on a monthly expenditure report.

Category	Admin	Client Services	Nutrition Education	Breastfeeding	Total
<b>A. Salaries/Fringe</b> (% of total)	\$2,000 (10%)	\$13,600 (68%)	\$3,600 (18%)	\$800 (4%)	\$20,000 (100%)
<b>B. Contracted</b>					
<b>C. Equipment</b>					
<b>D. Other</b>					
• Vehicle/travel	\$30	\$204	\$54	\$12	\$300
• Space/utility	\$100	\$680	\$180	\$40	\$1000
<b>E. Indirect</b>					
<b>Total</b>	<b>\$2130</b>	<b>\$14,484</b>	<b>\$3,834</b>	<b>\$852</b>	<b>\$21,300</b>

## Calculating Equipment and Other Costs

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**Introduction** This section explains the space and equipment costs that are allowable nutrition education and breastfeeding promotion and support expenditures.

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**Equipment and furnishings** Allowable costs include the costs of equipment and furnishings used in areas where participants receive nutrition education and breastfeeding promotion services. This may include prorated costs of furniture set aside for nursing during clinic hours to help provide an environment conducive to breastfeeding, and furniture used to store nutrition education materials.

Note: See Policy 340.10 for more information about purchasing equipment.

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**Software** Allowable costs include the costs of software purchased for developing nutrition education and/or breastfeeding promotion materials. In most situations, these costs would be prorated based on all uses of the software.

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**Indirect costs** Indirect costs are allowable if an agency has a federally-approved indirect cost rate agreement. These indirect costs must be calculated according to the approved rate and base stipulated in the approved indirect cost agreement. In the absence of a federally-approved indirect cost rate agreement, the local WIC agency may charge an administrative cost not to exceed 15% and subject to department approval. **The local WIC agency must provide documentation to support how administrative costs were determined.**

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