

WASHINGTON STATE WIC

POLICY AND PROCEDURE MANUAL



VOLUME 2, CHAPTER 3

Budget Workbook and WIC Expense Report

DRAFT



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Definitions

BFPC Sheet: A budget workbook sheet where WIC agency staff enter planned costs for the Breastfeeding Peer Counseling (BFPC) grant to determine FFY budget.

Cost types: USDA requires WIC programs to show the amount of funding spent on functions in four federal cost types. The four federal cost types are: Client Services, Nutrition Education, Breastfeeding Promotion, and Administration. WIC staff complete time studies or monthly timekeeping to document functions completed in each cost type.

Federal Fiscal Year (FFY): October 1st to September 30th.

Indirect Costs: Costs not associated with direct services that benefit more than one of the organization's programs. Examples of indirect costs may include expenses for the director of the organization and utilities if their shared expenses are within a building.

Staffing Sheet: A budget workbook sheet where WIC agency staff enter WIC full time equivalents (FTE), monthly salaries, and benefit costs.

Time Study Daily Log: A form that allows clinic staff to capture time by WIC functions and total time for each cost type.

Time study: A daily account of the time spent on WIC functions in four cost types in October, January, April, and July.

Timekeeping: A daily account of time spent on WIC functions in four cost types entered into a payroll system for each pay period throughout the year.

WIC's Time Study Workbook: The workbook contains two sheets:

- A staffing sheet where staff enter daily totals for each function
- A rollup sheet that calculates the percentages of each cost type

WIC functions: Functions staff do to complete their WIC work each day. Examples include completing certifications, offering nutrition education to clients, completing a breastfeeding review, participating in a staff meeting, etc.

WIC Expense Report: A federally required report to record expended federal funds provided by the State WIC Program for WIC services. It must account for federal funding expenses for Client Services, Nutrition Education, Breastfeeding Promotion, and Administration.

WIC Sheet: A budget workbook sheet where planned expenses for the WIC grant (other than salary and benefits) are entered to determine FFY budget.

POLICY: Complete Time Studies for Calculating Staff Costs

Clinic staff must:

- Fill out time studies ([Time Study Daily Log](#)) or use time keeping records to document staff time spent on WIC functions in the four cost types: Client Services, Nutrition Education, Breastfeeding Promotion, and Administration.
- Staff whose salaries and benefits aren't directly paid with WIC funds or are paid through indirect costs don't need to complete a time study.

Fiscal staff must:

- Calculate staff costs for time billed to WIC federal funds.
Note: Don't include Farmers Market Nutrition Program (FMNP), BFPC, or non-WIC funds.
- If using the time study method, complete a time study in the first month of each quarter:
 - October
 - January
 - April
 - July
- If using timekeeping, staff document time spent for WIC functions in each of the four cost types throughout the FFY.

PROCEDURE:

Clinic staff:

- A. Use the [Time Study Daily Log](#) in the appendix or another method.
- B. Follow these procedures when using the [Time Study Daily Log](#):
 1. Capture time and WIC functions as the day goes on when using the [Time Study Daily Log](#).
 - Time slots are one hour long and the minutes are totaled for each of the cost types at the end of the day.
 2. Complete the [Time Study Daily Log](#) for each work day during the first month of the quarter (October, January, April, and July).

CHAPTER 3 BUDGET WORKBOOK AND WIC EXPENSE REPORT**Section 1 Budget Workbook and WIC Expense Report**

3. Complete the [Time Study Daily Log](#) for every day worked in WIC as follows:
 - a. **Employee Name** - Enter staff name
 - b. **WIC Position/Title** – Enter staff’s WIC position/title
 - c. **Date** – Enter date for each day staff worked in WIC
 - d. **Time Slots** – For each hourly time slot, record the number of minutes spent on WIC functions.
 - e. **Daily Totals** – Enter the total number of minutes spent on the four cost types for each day worked in WIC.
 - f. **Hours** – Convert the total minutes to hours by dividing by 60.

- C. Follow these procedures when using the WIC Time Study Workbook (contains staff sheet and rollup sheet):
 1. Use the staffing sheet to input the time study results for each staff person who charges their WIC hours to the WIC grant.
 2. The rollup sheet totals the amounts entered on the staff page and calculates the percentages of each type of cost. It totals hours and breaks down percentage information for each quarter and for the entire fiscal year.
 3. Enter salary and benefit amounts for each staff to calculate the actual amounts for each cost type.

Note: The WIC Time Study Workbook is available from state WIC staff (fiscal contact or Local Program Consultant).

- D. Complete the staffing sheet as follows when using the WIC Time Study Workbook:
 1. **Date** - Enter the date for each day of the first month of each quarter.
 2. **Hours** - Enter the staffs’ hours for each cost type from the Time Study Daily Log.

- E. Complete the rollup sheet as follows when using the WIC Time Study Workbook:
 1. **Salary** – Enter salary amounts for each staff
 2. **Benefits** – Enter fringe amount for each staff

Information:

Timekeeping:

- Identifies how staff are spending their time at work.
- Normally completed every day.
- Typically used when clinic staff are working in agencies funded by multiple grants for example, Maternity Support Services (MSS), Immunizations, and WIC.
- Includes tracking time in each of the four cost types.

Time studies:

- Identifies how staff are spending their time at work.
- Track staff WIC daily functions into the four cost types.
- Are completed the first month of the quarter.

Note: When reviewing the time study forms please check for the following:

1. Completeness and accuracy.
2. Percentages of the four cost types add up to 100%.
3. Hours reported equal hours worked.
4. Possible red flags, e.g. reported hours are the same each day for each cost type possibly indicating a time study hasn't been completed each day.

POLICY: Determine Cost Types

Clinic staff must:

1. Conduct a time study or use time keeping to document WIC functions completed and determine staff expenses within each federal cost type.
 - See “[Complete Time Studies for Calculating Staff Costs](#)” policy in this chapter.
- Note:** Federal regulation CFR 246.14(c) (1) requires the state to have minimum expenses for Nutrition Education at one-sixth of the total expenses and 2.5% for Breastfeeding Promotion.

Fiscal staff must:

1. Assess non staff expenses and determine which type of cost to use to document each expense.

PROCEDURE:

Clinic staff:

- A. Use the [Time Study Daily Log](#) to complete a time study by putting WIC functions into the following cost types:
 1. **Client Services**- any direct contact with clients or applicants except for nutrition education or breastfeeding. This includes documenting the care plan, client services training, etc.
 2. **Nutrition Education**- functions related to providing nutrition education including nutrition education training, developing, and planning group sessions.
 3. **Breastfeeding Promotion**- providing breastfeeding promotion and education with prenatal or postpartum individuals or groups.
 4. **Administration**- functions of program and staff management, completing time studies and the WIC Expense Report, clinic-wide staff meetings or training (except nutrition education or breastfeeding topics), and inventory of office equipment.
- Note:** See “[WIC Functions by Federal Cost Type](#)” for a detailed description of functions for each cost type in the Appendix.

POLICY: Complete the Budget Workbook

1. Each local agency is required to manage WIC contract funds by completing a budget workbook. This tool is used for planning budget estimates and reporting expenses for each federal fiscal year budget.
2. Submit the completed budget workbook within 60 days of the end of the FFY (by November 30th).
3. All data entered and calculated using the workbook and source documentation are subject to fiscal monitoring and audits for compliance with federal grant rules as defined in the local agency contract.

PROCEDURE:**A. Staffing Sheet:**

1. List all staff who work in WIC. Don't include contractors and those paid through indirect costs.
2. Enter agency and WIC FTE, monthly salaries, and benefit costs. This staffing data populates the program budget spreadsheet.

B. WIC Sheet:

1. Determine your annual budget by entering your planned expenses (other than salary and benefits) for the WIC grant.
 - Planned expenses can include facility rent, electricity, telephone, equipment, supplies, staff training, etc.
2. Add amendments received throughout the WIC contract in the "grant by period" row. Add each amendment amount to the existing contract amount.

C. BFPC Sheet (when applicable):

1. Determine your annual budget by entering your planned expenses (other than salary and benefits) for the Breastfeeding Peer Counseling grant.
 - Planned expenses include transportation, communication, supplies, staff training, etc.
2. Add amendments received throughout the BFPC contract in the "grant by period" row. Add each amendment amount to the existing contract amount.

D. Budget Summary Sheet:

1. Shows a breakdown of the amount assigned to each cost type and summarizes amounts budgeted from each grant (WIC, FMNP, and BFPC) from other spreadsheets.
2. Enter total local agency funds spent plus indirect charges on the separate (optional) column.
 - Non-WIC funds aren't included in the WIC Expense Report.

E. Revenue/Expense Sheet:

1. Enter actual expenses for each month by budget cost type (Salary, Benefits, Contracts, etc.) and WIC cost type (Client Services, Nutrition Education, Breastfeeding Promotion or Administration).
2. Use time study or timekeeping information to determine what amount of salaries and benefits to assign to each cost type.
3. Apply the percentages from the first month of the quarter for the staff expenses for each month of the quarter.
 - For example, apply percentages determined from the October time study to the months of October, November, and December.
4. At the end of the FFY, the totals for each cost type will be complete, and the WIC Expense Report is ready to submit.

POLICY: Complete the WIC Expense Report

The Clinic coordinator or designee must submit the federally required WIC Expense Report to the state WIC office.

- All costs reported must reflect expended federal funds provided by the State WIC Program for WIC services.
- This report doesn't include funds for FMNP and BFPC.

Each local agency must account for federal funding expenses for Client Services, Nutrition Education, Breastfeeding Promotion, and Administration, and provide a clear audit trail of those funds.

PROCEDURE:

Clinic coordinator or designee complete and send the WIC Expense Report to the state office using the following information:

A. When to report:

- Starting **May 1st, 2018**, each local agency must report all WIC expenses by federal cost type with each monthly A-19 invoice. The total amount on the A-19 needs to match what is submitted on the monthly and final WIC Expense report.
- The final WIC Expense Report with close out expenses is due to the state office for the previous FFY by November 30th.

B. What to report to the state office:

- All WIC expenses using federal WIC funds received through the contract. Include amendments for the FFY.
- Include only WIC Nutrition Services and Administration (NSA) funds.
- Don't include FMNP or BFPC funding, other federal or local grants or local agency funds that support WIC functions.
- The Budget Workbook; expenses for the four cost types are entered by month on the Revenue/Expense sheet, which then totals for the year. This is submitted to the state office with each monthly A-19 invoice.
 - Client Services
 - Nutrition Education
 - Breastfeeding Promotion
 - Administration

C. What to keep on file for four years as documentation of the WIC Expense Report:

- Time studies (including the WIC Time Study Workbook)
- Time Study Daily Log
- Timekeeping documents
- WIC Expense Report divided into four cost types (within budget workbook) and supporting documentation

Note: Staff [Time Study Daily Log](#) and WIC Time Study Workbook (staffing and rollup sheets) aren't required to be sent in with the WIC Expense Report.

D. How to determine which category to assign expenses:

- Conduct time studies or use timekeeping to determine staff costs
 - Time studies are a daily account of the time spent on WIC functions in each of the four cost types for October, January, April, and July.
 - Timekeeping is a daily account of time spent on WIC functions in each of the four cost types. Results are entered into a payroll system for each pay period throughout the year.
- Assign types of costs for all other expenses. Refer to "[WIC Functions by Federal Cost Types](#)" in the Appendix.
- See the "[Determine Cost Types](#)" policy in this chapter for more information.

Information:

The WIC Coordinator, fiscal contact or administrator should work together to accurately and appropriately complete the WIC Expense Report.

APPENDIX

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TIME STUDY - DAILY LOG

Employee Name: _____

WIC Position/Title: _____

Date: _____

MINUTES SPENT ON FUNCTIONS

Time Slots	Client Services	Nutrition Education	Breast-feeding	Administration
6AM - 7AM				
7AM - 8AM				
8AM - 9AM				
9AM - 10AM				
10AM - 11AM				
11AM - 12AM				
12AM - 1PM				
1PM - 2PM				
3PM - 4PM				
4PM - 5PM				
5PM - 6PM				
6PM - 7PM				
7PM - 8PM				
8PM - 9PM				
Daily Totals	Minutes	Minutes	Minutes	Minutes
Hours (Total minutes/60)				

WIC Functions by Federal Cost Type

The following is a list of common WIC functions completed by clinic staff by federal cost type. Use this list to identify the cost type for WIC functions when completing time studies and for time keeping. This list also includes examples of other costs (non-staff).

Client Services

- Any direct contact with clients or applicants except for nutrition education or breastfeeding promotion and support
- Phone coverage, appointment setting and reminder calls
- Income eligibility determination and documentation
- Health assessments and certifications
- Notification of eligibility, ineligibility, and termination
- Referral to other health and social services
- Coordination of services with other programs
- Surveying clients
- Creating agency WIC materials or forms like referral form or reference guide for foods information materials (except nutrition education, breastfeeding or outreach materials)
- Performing blood or non-invasive hemoglobin tests, weighing, measuring
- Food package assignment and substitutions
- Printing and issuing checks, providing check education to clients
- Interpreter and translator services or materials translation (except nutrition education, breastfeeding or outreach materials)
- Clinic design and flow assessment
- Staff meetings with topics about providing client services
- Items purchased: supplies to support WIC certifications (i.e. HemoCue supplies), equipment such as scales and measuring equipment

Nutrition Education

- Offering nutrition education to clients, both individual appointments and group sessions
- Planning and developing nutrition education group sessions including materials
- Documenting education in client file and group education sessions
- Staff training on nutrition education topics – includes registration, travel and staff time for travel and training

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Section 2 Appendix

- Creating, printing, and distributing nutrition education materials. This includes translation of nutrition education materials
- Interpreter and translator services used for nutrition services
- Evaluation and monitoring of nutrition education services, e.g. surveys, outreach combined with nutrition education
- Scheduling, documenting, check in/out, reminder calls for nutrition education appointments and groups
- Development of nutrition education goals and plan, staff time spent carrying out plan
- Items purchased: nutrition education materials and resources and nutrition education supplies

Breastfeeding Promotion

- Planning breastfeeding promotion, education, or support functions
- Offering breastfeeding education and support to pregnant, breastfeeding and non-breastfeeding women
- Creating, printing, or distributing breastfeeding promotion and support materials.
- Interpreter and translator services used for breastfeeding functions. Obtaining/ monitoring interpreter services. Translation of breastfeeding materials.
- Outreach combined with breastfeeding promotion.
- Evaluation, monitoring of breastfeeding promotion, education and support services.
- Ordering, inventory of, and distribution of breast pumps
- Education on breast pumps
- Staff training on breastfeeding topics – includes registration, travel and staff time for travel and training
- Providing breastfeeding support services such as community coordination, peer counseling programs, follow-up phone calls and/or home visits regarding breastfeeding.
- Consulting with caregivers wanting to switch from breastfeeding to formula (completing Breastfeeding Review).
- Weight checks for breastfeeding infants
- Development of breastfeeding goals and plan, staff time spent carrying out plan
- Items purchased: breastfeeding materials and resources and breastfeeding supplies

Note: For more information on WIC allowable costs see [Volume 2, Chapter 4 Allowable costs.](#)

Administration

- Program and staff management
- Conducting self-assessments and monitoring, observing and coaching staff
- Financial management, budget development and tracking
- Preventing fraud by vendors or clients
- Recordkeeping, reports, and general filing
- Outreach and public relations (except nutrition education or breastfeeding)
- WIC check accountability and reconciliation
- Completing time studies and the WIC Expense Report
- Clinic-wide staff meetings or training (except nutrition education or breastfeeding topics)
- Researching, purchasing and ordering supplies for clinic or clinic staff (except nutrition education or breastfeeding materials, resources and supplies)
- Inventory of office equipment
- Outreach materials (except nutrition education or breastfeeding promotion) including translating materials
- Staff training on topics such as supervisory skills, computer, or other management topics (not WIC policy, nutrition education and breastfeeding promotion and support) – includes registration, travel and staff time for travel and training
- Items purchased: office equipment and supplies