

# WIC Directors Training Webinar

Monday, February 22, 2016

1:00 pm to 3:00 pm CT

## Topics:

Budget/Budget Narratives

Property Schedule/Inventory List

Calendar of Tasks



# DHHS Updates to FFY16 Grant Award Process

- Based on DHHS requirements
- Timing of Awards
- Award Amounts and Reallocations
- Timing and Requirements for Budget submissions

# FFY16 Grant Awards

## First Quarter

- One quarter of NSA
- MIS Journey travel costs and additional NSA for salaries for agencies rolling out in October-November
- Individual LA adjustments and NEWA funding
- BFPC awards

## Second Quarter

- All 1<sup>st</sup> quarter funds
- One additional quarter of NSA
- DCHD—FMNP funds

## Third Quarter

- All 1<sup>st</sup> and 2<sup>nd</sup> quarter of funds
- LA funds for annual conference—registration, travel (hotel, mileage, meals not included in conference)
- Any individual LA reallocations

## Fourth Quarter

- All 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> quarter funds
- One additional quarter of NSA

# WIC Budget and Budget Narrative

## Overview

- *Budget* means the financial plan for the project or program that the State Agency approves during the award process or in subsequent amendments to the award.

## WIC Requirements for Financial Management

- SA & LA must have a financial management system—accurate, current, complete, accountable
- One sixth of NSA funds spent on nutrition education
- Breastfeeding spending targets met
- Costs reported by Breastfeeding, Nutrition Education, Client Services and Program Management

# WIC Cost Categories

## Program Management Costs:

- *These generally are all costs - direct and indirect, considered to be program overhead or management expenses.*

## Client Services Costs:

- *These expenses generally are all salary and supplies cost related to issuing vouchers, participant services, and eligibility determination.*

## Nutrition Education Costs:

- *These expenses include all costs related to general nutrition education activities. Annually, 1/6<sup>th</sup> (17%) of grantee's administrative grant must be spent in this category.*

## Breastfeeding Promotion and Support Costs:

- *This category captures all costs expended for the promotion and support of breastfeeding. Annually, FNS determines the target amount each grantee must spend in this area.*

[NWA Best Practices in Documenting WIC Time and Expenses](https://www.nwica.org/topics/wic-funding-operation)  
<https://www.nwica.org/topics/wic-funding-operation>

# WIC Budget and Budget Narrative

## Purpose

- Planning--look at needs during the year including equipment, training, etc.
- Note anticipated needs in your narrative—whether or not funding is available at the time of budget submission
- LA monitoring of budget vs expenditures
- Meet requirements—WIC, super circular, DHHS

## Planning for Future Program Costs

- Allowable, reasonable, necessary, allocable
- Direct and indirect
- Program needs

# WIC Budget and Budget Narrative

## Frequency/Timing of budget submissions

- Due 30 days after award is signed by LA

## Local Agency requirements in Terms & Conditions & Program Specific Requirement of Award

- Reporting changes to budget—T&C (5%)
- Budget updates

## Grants Management Considerations

# BUDGET FORMS

- **WIC Administrative Budget Form (Excel)FY 2016**

Fillable form

Excel 2013 Color

Can be used with (Word) Narrative Budget as  
page One

WIC ADMINISTRATIVE BUDGET FORM					DATE		
<b>Agency ID:</b>					FISCAL YEAR	FY16	
<b>Agency Name:</b>							
<b>Check One:</b>	<input type="checkbox"/> NSA		<input type="checkbox"/> BFPC		<input type="checkbox"/> Training Cl		
CATEGORY	Breastfeeding Education	Nutrition Education	Client Services	General Administration	TOTAL		
% WIC Cost Objectives							
<b>100 PERSONNEL COSTS</b>							
100.1 Salary						\$0.00	
100.2 Benefits						\$0.00	
<b>200 OPERATING COSTS</b>							
200.1 Medical Supplies						\$0.00	
200.2 Office Supplies						\$0.00	
200.3 Educational Supplies						\$0.00	
200.4 Other Supplies						\$0.00	
200.5 Printing						\$0.00	
<i>200.6 Copies*</i>						\$0.00	
<i>200.7 Postage*</i>						\$0.00	
<i>200.8 Telephone*</i>						\$0.00	
<i>200.9 Clinic Space*</i>						\$0.00	
<i>200.10 Admin Space*</i>						\$0.00	
<i>200.11 Utilit/Janitor*Serv</i>						\$0.00	
200.12 Lab/Certification Fees						\$0.00	
200.13 Dues/Subsc/ProfLiabIns						\$0.00	
200.14 Other						\$0.00	

300 TRAINING COSTS					
300.1 Registration					\$0.00
300.2 Transportation					\$0.00
300.3 Meals/Lodging/Other					\$0.00
300.4 Other					\$0.00
400 TRAVEL					
400.1 Clinics *					\$0.00
400.2 Vendor Monitor/Training					\$0.00
400.3 General Outreach/Other					\$0.00
500 EQUIPMENT					
500.1 New					\$0.00
500.2 Maintenance					\$0.00
600 CONTRACT SERVICES					
600.1 Interpreters					\$0.00
600.2 Other Contract Services					\$0.00
700 INDIRECT COSTS					
Approved Rate ____%					\$0.00
<b>TOTAL BUDGET</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Narrative Budget

- PAGE ONE
  - Can use Excel WIC Administrative Budget Form for page one of Narrative Budget
- Narrative budget is in Word 2013

**WIC ADMINISTRATIVE BUDGET FORM – FY 2016**

Date \_\_\_\_\_

Revised Budget for Amended Grant

Agency ID # \_\_\_\_\_ Agency \_\_\_\_\_

Check One:  Nutrition Services Administration  Breastfeeding Peer Counseling  Training Clinic

CATEGORY	Breastfeeding Education	Nutrition Education	Client Services	Program Management	Subtotal
WIC FTE %					
<b>100 PERSONNEL COSTS</b>					
100.1 Salary					
100.2 Benefits					
<b>200 OPERATING COSTS</b>					
200.1 Medical Supplies					
200.2 Office Supplies					
200.3 Educational Supplies					
200.4 Other Supplies					
200.5 Printing					
200.6 Copies					
200.7 Postage					
200.8 Telephone					
200.9 Clinic Space					
200.10 Administrative Space					
200.11 Utilities/Janitorial Service					
200.12 Lab/Certification Fees					
200.13 Dues/ <u>Subscrip</u> / <u>Prof Liab</u> Ins					
200.14 Other					
<b>300 TRAINING COSTS</b>					
300.1 Registration					
300.2 Transportation					
300.3 Meals/Lodging/Other					
300.4 Other					

# Narrative Budget (word 2013)

- PAGE ONE
- Section 700 INDIRECT COSTS
  - Need Approved Rate \_\_\_\_\_%
  - Use Page 18 of Narrative Form to document Indirect Costs.

<b>300 TRAINING COSTS</b>					
300.1 Registration					
300.2 Transportation					
300.3 Meals/Lodging/Other					
300.4 Other					
<b>400 TRAVEL</b>					
400.1 Clinics					
400.2 Vendor Monitoring & Training					
400.3 General Outreach & Other					
<b>500 EQUIPMENT</b>					
500.1 New					
500.2 Maintenance					
<b>600 CONTRACTUAL SERVICES</b>					
600.1 Interpreters					
600.2 Other					
<b>700 INDIRECT COSTS</b>					
Approved Rate ____%					
Check all services included:					
___ Budgeting/Accounting					
___ Personnel and Payroll					
___ Automated Data Processing					
___ Space Usage/Maintenance					
___ Communications/Phone/Mail Svc.					
___ Legal Services					
___ Central Supply/Procurement					
___ Printing and Publication					
___ Audit Services					
___ Equipment Usage/Maintenance					
___ Other, (specify) _____					
<b>TOTAL BUDGET</b>					

# WIC Personnel Cost Summary FY 2016

(Excel 2013)

- FISCAL YEAR Locked Add Current Year to the side
- Fillable Form (Excel 2013)
- Job Title
  - CPA - Indicate RD, MS or BS in Nutrition, RN, LPN, etc.
  - Describe if LA Job Title is not clear as to WIC responsibilities
  - Use WIC Salary and WIC Fringe Totals in 100 PERSONNEL COSTS on Page 2 of FY 2016 Budget Narrative
  - Replaces page 3 Personnel Cost Summary of Budget Narrative (Word 2013)

## WIC Personnel Cost Summary

**FY11**

FY16

Full time = 40 hr/week \*

Agency FTE = Total # hours worked divided by 2080 hours per year.

WIC FTE = Total WIC hours per year divided by 2080 hours.

Yellow cells contain formulas and are locked cells

Job Title	Employee Name	Agency FTE	Annual Salary	Annual Fringe Benefits	Total Salary + Fringe	WIC FTE	WIC Salary	WIC Fringe	TOTAL WIC SALARY + BENEFITS
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
					\$ -		#DIV/0!	#DIV/0!	#DIV/0!
<b>TOTALS</b>						0.00	#DIV/0!	#DIV/0!	#DIV/0!

\*Please indicate if agency defines full time as < 40 hr/wk.

# WIC Personnel Cost Summary FY 2016

(Excel 2013)

- Use WIC Salary and WIC Fringe Totals from this report for:  
100 PERSONNEL COSTS on Page 2 of FY 2016 Budget Narrative
- Replaces page 3 Personnel Cost Summary of Budget Narrative (Word 2013)

## 100 PERSONNEL COSTS:

### 100.1 SALARIES

Amount \$

Salaries includes wages for hours worked as well as paid vacation, sick, holiday and other paid time off.

Describe any anticipated changes to personnel costs; such as a need to increase/decrease staff, pay increases, etc.

### 100.2 FRINGE BENEFITS

Amount \$

Fringe shall include: taxes; retirement plans and insurances such as health, dental, disability, life and workman's compensation.

List all agency fringe benefits. Attach agency policy on payment of employee fringe benefits. If no changes from last year, indicate "NO CHANGES" below.



# Narrative Budget      Section 200

## OPERATING COSTS

- Follows Summary Page
- 200 OPERATING COSTS
  - 200.1      MEDICAL SUPPLIES
  - 200.2      OFFICE SUPPLIES      (toner goes here)
  - 200.3      EDUCATIONAL SUPPLIES
  - 200.4      OTHER SUPPLIES
  - 200.5      PRINTING
  - 200.6      COPIES
  - 200.7      POSTAGE
  - 200.8      TELEPHONE

# Narrative Budget      Section 200

## OPERATING COSTS

- 200 OPERATING COSTS
  - 200.9      CLINIC SPACE
    - Details of each site
  - 200.10      ADMINISTRATIVE SPACE

Use the following table to indicate how much rent is paid per month for clinic and or administrative space. Indicate what is included in the rental charges such as utilities, janitorial services, etc. Multiply by twelve to arrive at a total annual cost for that site. Identify what portion of the cost is “clinic” or “administrative or both, and list the amount.

Site Name		City
Included in Rent Cost:		
Monthly Cost	WIC Sq. Ft.	Cost/Sq Ft
Total Annual Cost	Clinic Space Cost	Administrative Space Cost

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Site Name		City
Included in Rent Cost:		
Monthly Cost	WIC Sq. Ft.	Cost/Sq Ft
Total Annual Cost	Clinic Space Cost	Administrative Space Cost

# Narrative Budget      Section 200

## OPERATING COSTS

- Follows Summary Page
- 200 OPERATING COSTS
  - 200.11      UTILITIES/JANITORIAL SERVICE
  - 200.12      LAB CERTIFICATION FEES/OTHER
  - 200.13      DUES/SUBSCRIPTIONS/PROF.LIAB.INS
  - 200.14      OTHER

# NARRATIVE BUDGET      Section 300

## TRAINING COSTS

- 300      TRAINING COSTS
  - 300.1      TRAINING REGISTRATION
  - 300.2      TRANSPORTATION/MILEAGE
  - 300.3      MEALS/LODGING
  - 300.4      OTHER
- Includes WIC Directors meetings, staff training, attendance at local, state, or national conferences

Complete the following table for planned meetings/trainings or other training related expenses.

Training or Meeting	Date of Training or Meeting	# Attending	300.1 Registration Fee	Type of Travel & Cost of Travel 300.2	Meals & Lodging Costs 300.3	Total Cost
<b>TOTAL</b>						
<b>300.4 OTHER:</b> training materials for staff training, taxi, parking,						

# Narrative Budget      Section 400   TRAVEL

- 400 TRAVEL
  - 400.1 CLINICS

Clinic Site	Personal Veh	Agency Veh.	Miles Per Round Trip	Mileage Rate	# of Vehicles	# of Visits Per Month	TOTAL Annual Cost
<b>TOTAL</b>							

# Narrative Budget      Section 400    TRAVEL

- 400 TRAVEL
  - 400.2      VENDOR MONITORING/training
  - 400.3      GENERAL OUTREACH & OTHER  
Includes vehicle maintenance, licensing,  
vehicle insurance

# Narrative Budget      Section 500

## EQUIPMENT

- 500 EQUIPMENT
  - 500.1      NEW EQUIPMENT
  - 500.2      MAINTENANCE/SERVICE AGREEMENTS

# Narrative Budget

# Section 600

## CONTRACTUAL SERVICES/OTHER

- 600 CONTRACTUAL SERVICES/OTHER

- 600.1 INTERPRETERS

- Specify number of hours anticipated, rate and total.

- 600.2 OTHER CONTRACTUAL SERVICES

- Include a copy of the contracts listed

# Narrative Budget      Section 700.1

## INDIRECT COSTS

- **700 INDIRECT COSTS**
  - 700.1    INDIRECT COSTS

Attach copy of cost rate agreement



# BUDGET QUESTIONS



# WIC Inventory List/Property Schedule

- Overview
- Purpose
- Grants Management Considerations



# WIC INVENTORY/PROPERTY SCHEDULE

- UPDATE EACH YEAR
- USE RECORDS RETENTION DATE TO START NEW FORM
- REMOVE ITEMS DISPOSED OF PRIOR TO 2010 ON NEW FORM
- RETAIN OLD INFO FOR HISTORICAL PURPOSES/LA POLICIES
  
- PURCHASE REQUESTS SHOULD BE SUBMITTED ASAP OR NO LATER THAN AUGUST 31<sup>ST</sup>.
- MAJOR PURCHASES/RENOVATIONS REQUESTS SHOULD BE DISCUSSED WITH ADMINISTRATIVE OPERATIONS COORDINATOR EARLY IN THE FISCAL YEAR. (PREFERABLY BY NOVEMBER 30<sup>TH</sup>)

# Request for Authorization of Purchase

## Request For Authorization of Purchase

Equipment —See Volume V, Section F, Page 2a-b



Local Agency \_\_\_\_\_ Agency ID # \_\_\_\_\_  
Requested by \_\_\_\_\_ Date \_\_\_\_\_

### PURCHASE TYPE:

- Equipment > \$250
- Computer or Related items
- Renovations or Repairs > \$250
- Consulting or Contractual Services
- Non-Disposable Items, Multiple Units totaling > \$250
- Capital Expenditures > \$5000 per unit cost
- Vehicle Purchase
- Other \_\_\_\_\_

### FUNDING:

- Item/Purchase is outlined and included current fiscal year budget:  
List category number (ie 200.3) \_\_\_\_\_ Amount Budgeted \$ \_\_\_\_\_  
\*Please ensure that actual expense coding on FSR matches budget category
- Item/Purchase is **NOT** included in current budget, however sufficient funds are available in the following category \_\_\_\_\_ and the following items/purchases will **not** be made in lieu of this purchase.  
List budgeted item and amount being replaced \_\_\_\_\_
- Purchase would require an increase of \$ \_\_\_\_\_ administrative funds

### ITEM TO BE PURCHASED: (Attach Specifications)

Description of Item(s) \_\_\_\_\_  
Requested Number of items \_\_\_\_\_ Price per Unit \_\_\_\_\_ Total Cost \_\_\_\_\_  
Brand \_\_\_\_\_ Vendor: \_\_\_\_\_

**DESCRIPTION OF USE:**

*Provide a detailed narrative on the use of the item including:*

- Will item be solely used for WIC?  Yes  No
- If No, list other program and describe how cost will be split.
- How will item be used?
- Where will item be used? Include office or clinic location.
- Who will use item?
- When will the item be used?
- Is this a replacement item?
- Any additional information that will be helpful to know.
- Attach additional sheet, specifications or contract information as appropriate.

**State Agency Use Only:**

Reviewed by Admin. Operations Coordinator  
 Approved  Denied

Comments: \_\_\_\_\_  
Date \_\_\_\_\_ Signature \_\_\_\_\_

Reviewed by Nutrition/BF Coord. or WIC IS&T Staff  
 Approved  Denied

Comments: \_\_\_\_\_  
Date \_\_\_\_\_ Signature \_\_\_\_\_

# Notice of Surplus Property

## NOTIFICATION OF SURPLUS PROPERTY

AGENCY \_\_\_\_\_

Description of Item \_\_\_\_\_

Item Number \_\_\_\_\_

Grant \_\_\_\_\_

Current Location \_\_\_\_\_

Total Cost \_\_\_\_\_

WIC Amount of Cost \_\_\_\_\_

Condition \_\_\_\_\_

\*Request Method of Disposal \_\_\_\_\_

Recipient of trade or Transfer \_\_\_\_\_

Submitted by \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

### STATE AGENCY USE

Approval \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Disapproval \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Comments \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*Indicate if equipment is to be sold, traded, transferred or disposed.

# Inventory List/Property Schedule Questions



# Local Agency WIC Directors Annual Calendar of Tasks

	<b>Task</b>	<b>When Completed</b>	<b>Source of Information/Details</b>
<b>Monthly</b>	<b>Journey Computer System Reports</b>	Run each month for LA use	Journey system
	<b>Caseload reports</b>	LA can run their own reports by clinic after the 5 <sup>th</sup> of each month	Caseload Report : Participation With Benefits
	<b>Budget Tracking</b>	Track monthly for LA use	LA fiscal reports for budget
	<b>Personal Activity Report</b>	Monthly	Staff time reported. Use PAR Form or Staff time sheets. Keep on file at LA.
	<b>Financial Status Reports (NSA, BFPC, Other)</b>	Submit monthly for state reimbursement	Use SA FSR Form. Information from LA financial system.

# Local Agency WIC Directors Annual Calendar of Tasks

<b>Annually</b>	<b>Inventory List/Property Schedule</b>	Annually in November	Use SA Form. Record all purchases made during the FFY from Purchase Requests and all dispositions.
	<b>Homeless Shelter Assessment</b>	Annually –usually beginning of new Calendar Year	First visit must be in person; routine follow-up visits can be made by phone.
	<b>Public Notice of WIC Benefits</b>	Annually	Publicize availability of WIC Benefits within LA service area
	<b>Civil Rights Training</b>	Annually for all WIC Staff	LA Training if not provided by State Agency

# LA WIC Directors Calendar of Tasks

<b>Ongoing &amp; Annually</b>	<b>Award Letter Documents--Audit Confirmation, FFATA Forms</b>	Completed, signed and returned to SA upon receipt of Award and any amendments	Mailed from SA to LA Executive Director, cc to WIC Director at beginning of new federal fiscal year
	<b>Budgets</b>	Budget and narrative due annually, 30 days after award letters are received and signed by local agency	Use SA Forms. Budget information is based on prior history and future needs.

# LA WIC Directors Calendar of Tasks

	<b>Task</b>	<b>When Completed</b>	<b>Source of Information/Details</b>
	<b>Local Agency Planning (Ongoing &amp; annually)</b>	Part I and Part II: LA Plan –Guidance provided in August, usually due in October	Local Agency Plan Guidance provided by SA
	<b>LA Self-Monitoring of (clarify areas)</b>	Annually/on-going	LA forms provided by State Agency
	<b>Performance Measures</b>	On-going, LA reviews reports upon receipt	Performance Measure Reports—temporarily on hold
	<b>Clinic Management and Administrative Survey</b>	Every year in approximately January	Questionnaire with data from the state
	<b>Staff Training</b>	At Least Annually for All Staff Two Times per Year for CPA staff Must be relevant for individual staff positions	Local Agency determines

# LA WIC Directors Calendar of Tasks

<b>As Needed</b>	<b>Purchase Requests</b>	As needed	Submitted requests must be approved prior to purchase
	<b>Outreach and Educational Items Requests</b>	As needed	Submitted requests must be approved prior to purchase
	<b>Clinic Changes</b>	As needed	All clinic moves, openings and closings require minimum 60 days notification by LA and prior approval from SA
	<b>Ordering Educational Materials and Forms</b>	As needed	Order Form for WIC Educational Materials or WIC Forms
	<b>New WIC Employee Training</b>	As needed	Participate in Required State Agency Training as Directed by the State Training Coordinator
	<b>Records Disposal Requests</b>	As needed	Written request and approval required before disposal

# Final Questions

