

Local Agency WIC Director's Training



Webinar #2 - Fiscal and Grants Management

July 16, 2015 (10:00 - 12:00 CDT)

Agenda - July 16, 2015:

- Grants Management and Responsibilities
- Federal WIC Funding
- State WIC Funding
- Budgets
- FSR's
- Allowable Costs
- BFPC Grant
- Records Management
- Questions

Local Agency WIC Director's Training



➤ Next Webinar

➤ Webinar #3--July 20, 10-12 CDT

➤ WIC Operations and Follow-up Questions from Webinar Two

Grants Management

Topics

- Subrecipient vs Contractor
- Circulars—Supercircular Requirements
- FFATA
- Recordkeeping
- Performance Measurement
- Financial Management Systems
- DHHS Grant Award Terms and Conditions
 - Program Specific Requirements

Subrecipient vs. Contractor

- Subrecipient (Subaward)
 - If support or stimulation of activity by another organization
-
- Contractor (Contract)
 - If product or service obtained for carrying out the award

Subrecipient

- Legal entity to which a sub-award is made and which is accountable to DHHS for the use of the funds provided
- A non-Federal entity that expends Federal awards received from a pass-through entity (DHHS) to carry out a Federal program
- Determines who is eligible to receive Federal financial assistance (outreach programs, free tutoring, etc.)

Subrecipient Characteristics

- It's performance is measured against whether the objectives of the Federal program are met
- Has responsibility for adherence to applicable Federal program compliance requirements
- Certain allowable and unallowable activities
- Determines who is eligible to receive what Federal assistance
- Uses Federal funds to carry out a program of the organization as compared to providing goods and services for a program of DHHS
- Has responsibility for programmatic decision making

Contractor

- Dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal or State program
 - These goods or services may be for an organization's own use or for the use of beneficiaries of the Federal or State program

Contractor Characteristics

- Provides the goods and services within a normal business operation
- Provides similar goods or services to many different purchasers
- Operates in a competitive environment
- Provides goods or services that are ancillary(secondary) to the operation of the Federal program
- Is not subject to compliance requirements of the Federal Program

Differences:

Sub-award Agreement

- Prior Agency Approval
- Fixed amount awards are not allowed, unless prior written approval by Federal awarding agency (§200.332 & §200.201)*
- Included in proposal
- Award terms and conditions flow down
- Subject to Single Audit (2 CFR 200)
- No profits or fees
- Progress and Financial Reporting
- Termination terms same as prime
- Cost principles apply

Contractor Contract

- Comply with procurement standards
- Post award transaction
- Contract terms. No Single Audit
- Create own termination terms and conditions
- Recipient determines type of contract, fixed price, time and materials, etc.

*New requirement of Supercircular

What's the Big Deal?

- “Supercircular” requirements (Single Audit)
- Subrecipient monitoring vs. Contract monitoring
- Required disclosure information not provided
- FFATA requirements

Subaward Recordkeeping

- Documentation to support expenditures to be maintained by subrecipient
- Responsibilities continue after the award
 - Financial records, supporting documents, statistical records and all other pertinent records must be kept
 - State WIC Office will provide local agencies with the timeframes for records retention
- Real property and equipment records must be maintained after final disposition
- If there is litigation, claim or audit, records must be maintained after it is resolved or there is final action

Performance Measurement

- Subrecipient is required to relate financial data to performance accomplishments of the Federal award. (\$200.301) *
- When applicable, recipients must also provide cost information to demonstrate cost effective practices.

* New requirement of Supercircular

Financial Management Systems must include...

- Identification of all Federal awards received and expended and the Federal programs under which they receive it
- Accurate, current, and complete disclosure of the financial results of each federal award or program
- Records that identify the source and application of funds for federally-funded activities
- Effective control over, and accountability for all funds, property, and other assets
- Comparison of expenditures with budget amounts for each Federal award (§200.302)*
- Written procedures to implement the requirements for cash management (§200.305)*
- Written procedures for determining the allowability of costs in accordance with cost principles (§200.302)*

* New requirement of Supercircular

Subrecipient Financial Management continued

- Documentation a subrecipient should be maintaining:
 - Policies and Procedures
 - Implementing requirements for cash management *
 - Determining allowability of costs in accordance with cost principles *
- Internal Controls (§200.303)*
- Payroll Ledgers
- Time Sheets
- Travel expense reports
- Competitive Contracts and Purchase Orders
- Indirect cost rate agreement
- Equipment inventory

*New requirement of Supercircular

DHHS Grant Award Terms and Conditions

- DHHS Subgrant Award Letter
- Components of Subgrant Award
 - Information about Subgrants
 - Period of Performance and Termination
 - Amount of Subgrant(s)
 - General Terms and Assurances
 - Audit Requirement Certification
 - Subaward Reporting Worksheet
 - Program Specific Requirements

Information about Subgrants

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN(WIC) SUBGRANT

BETWEEN

**THE NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF PUBLIC HEALTH LIFESPAN HEALTH SERVICES**

AND

XXXX LOCAL AGENCY

This subgrant is entered into by and between the Nebraska Department of Health and Human Services, **DIVISION OF PUBLIC HEALTH LIFESPAN HEALTH SERVICES** (hereinafter "DHHS"), and **XXXX LOCAL AGENCY** (hereinafter "Subrecipient").

CFDA Title & #:	<u>10.557</u>	Federal Agency:	<u>USDA</u>
Award Name:	<u>Women, Infants & Children</u>	Federal Award Identifier #	<u>15153NE706W1003</u>
Issue Date:	<u>10/01/2014</u>	This award is not for research and does not include ARRA funds.	
Award Date:	<u>10/01/2014</u>		

CFDA Title & #:	<u>10.557</u>	Federal Agency:	<u>USDA</u>
Award Name:	<u>WIC Breastfeeding Peer Counseling</u>	Federal Award Identifier #	<u>13133NE806W5003</u>
Issue Date:	<u>10/01/2012</u>	This award is not for research and does not include ARRA funds.	
Award Date:	<u>10/01/2012</u>		

CFDA Title & #:	<u>10.578</u>	Federal Agency:	<u>USDA</u>
Award Name:	<u>EBT & MIS Grants</u>	Federal Award Identifier #	<u>13133NE756W5415</u>
Issue Date:	<u>9/27/2013</u>	This award is not for research and does not include ARRA funds.	
Award Date:	<u>9/27/2013</u>		

Amount of Subgrant

II. AMOUNT OF SUBGRANT

- A. TOTAL SUBGRANT. DHHS shall pay the Subrecipient a total amount, not to exceed \$270,807 (Two hundred seventy thousand, eight hundred seven dollars) for the activities specified herein. This includes \$_____ for Nutrition Services & Administration (NSA), \$_____ for Breastfeeding Peer Counseling and \$_____ for MIS Project expenses.

As part of the \$_____ total NSA funds, your agency has a rolling advance of \$_____. This advance is not routinely reconciled at the end of the fiscal year, and is rolled forward to the next fiscal year. DHHS may at any time require reconciliation at the end of each fiscal year to confirm financial recordkeeping and financial viability.

- C. BUDGET CHANGES. The Subrecipient is permitted to reassign funds from one line item to another line item within the approved budget. If funds are reassigned between line items, prior approval from DHHS is required for cumulative budget transfer requests for allowable costs, allocable to the subgrant exceeding five percent (5%) of the current total approved budget. Budget revision requests shall be submitted in writing to DHHS. DHHS will provide written notification of approval or disapproval of the request within thirty (30) days of its receipt.

General Terms and Assurances

- Grand Award Amendments
- Confidentiality
- Cost Principles and Audit Requirements
- Data Ownership and Copyright
- Funding Availability
- Grant Close-out
- Reimbursement Request
- Publications
- Research
- Subrecipients or Subcontractors

Program Specific Requirements

- Full Use of Federal Funds
- CPA Staffing Requirement
- Requirement for an RD on staff or retained as consultant
- DHHS approval of agreements with other agencies to provide WIC services
- Reporting and data submission to SA
- Computer system requirements
- DHHS recovery of funds
- DHHS monitoring and oversight
- Termination of the subgrant

End of Fiscal Year Closeout

Federal Regulations for NSA & Food Grants

- SA must have all costs paid within 90 days of the end of the FFY
- Final reports are submitted to USDA first week in February
- State must send a report of all NSA expenditures, by SA & LA costs, by cost category, % of total expended for nutrition & for BF
- **State Requirements**
- LA's are given a deadline to submit requests for final costs within 60 days of the end of the FFY
- All payments to retailers need to be submitted within 60 days to allow for food costs to be paid

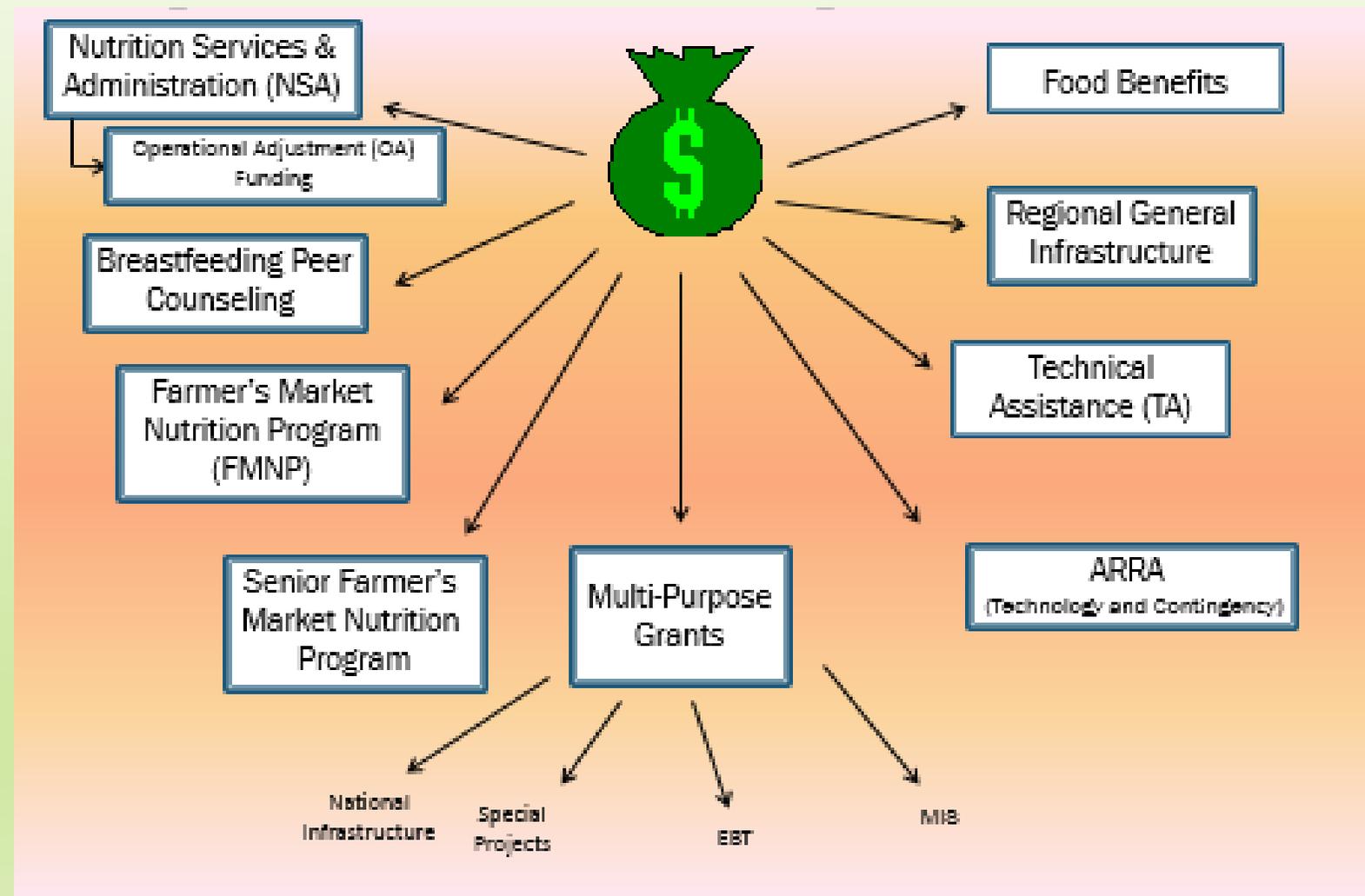
Federal Funding



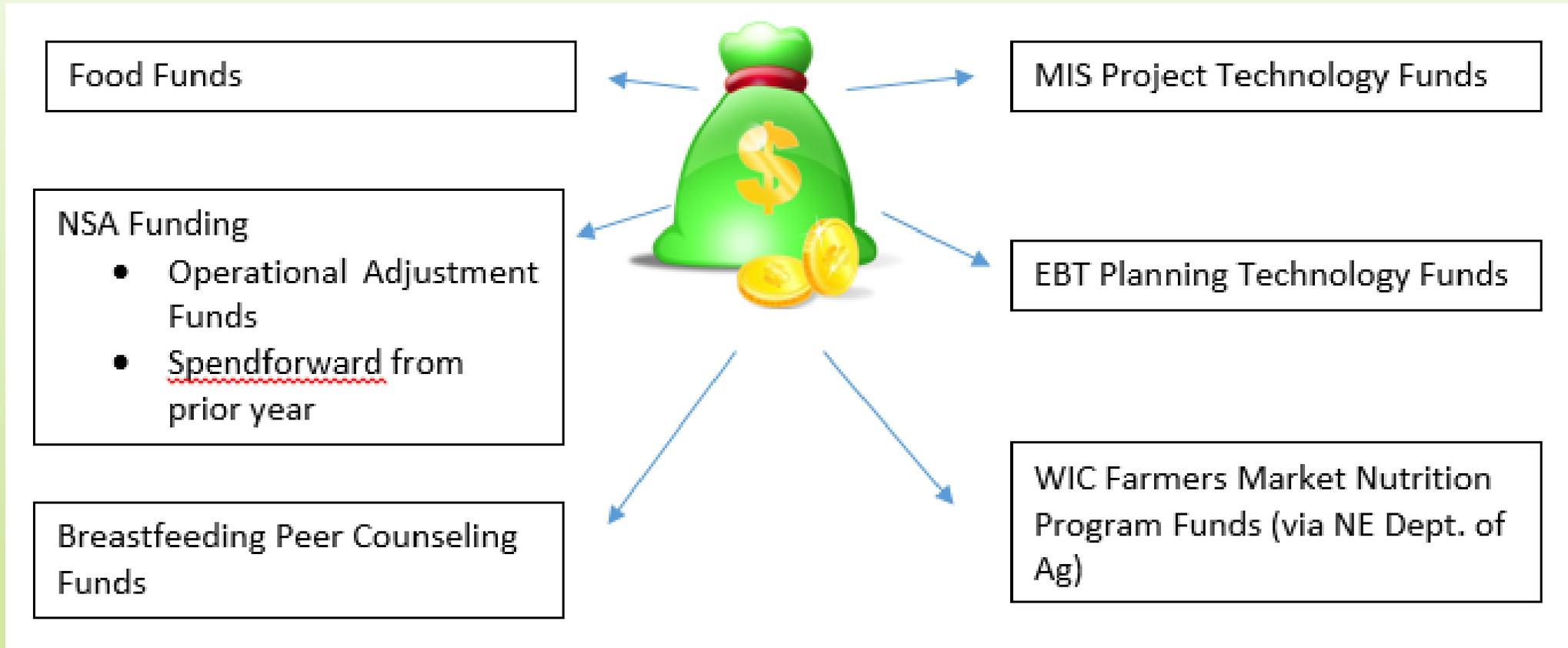
WIC Funding Regulations

- 7 CFR 246 -WIC Regulations
- 7 CFR 3016 - Implements OMB Budget and Circulars
 - OMB Super Circular replaces:
 - State and Local Governments—A-87 (costs), A-102 (grants), (A-133 (audits)
 - Non-Profits—A-122 (costs), A-110 (grants), A-133 (audits)
- Various Policy Memos and Instruction Memos to State Agencies

WIC Federal Funding Pots



Funding Available in Nebraska FFY 14 & 15



WIC Federal Funding Formula

Federal Funding Split which is determined annually:

- Food funding = ~ 3/4 of WIC total grant
- NSA funding = ~ 1/4 of WIC grant

NUTRITION EDUCATION

- Each State agency must spend at least one-sixth of its NSA expenditures for nutrition education. 7.246.14(c)
- **ALLOWABLE COSTS:**
 - Nutrition education Sessions, to include preparation costs.
 - Prepare and provide nutrition education materials.
 - Equipment for nutrition education.
 - Interpreter or translator services to facilitate nutrition education.
 - Evaluation or monitoring of nutrition education.

Nebraska Funding Process

- By Sept. 5-- Run funding formula
- By Sept. 15 - Develop an “intent to award” letter or Award documents with new FFY funding award
- Submit through DHHS approval process
- By Oct. 1 - Send award notice to local agencies
- Budgets due 30 days after final award document is received
- Reallocations offered 1 or more times per year, depending upon timing of award letters (usually second and fourth quarter)
 - Final awards require USDA grant award documents
 - Any grant source or grant amount change—requires an award amendment and updated FFATA documents

Nebraska WIC Funding Formula

- Developed by State and Local Agencies
- Modified as needed through the years (last mod in 2007)
- Base Award—uses highest Single Month Caseload for prior year
 - Calculates cost per participant based on agency size (bands)
 - Base caseload x "band" amount x 12 (months)
- Growth and Incentive Awards are not being used
- Discretionary used for costs such as NEWA Chair, training, etc.
- Reallocation funds offered one or more times per year

Nebraska WIC Funding Formula

- Calculates cost per participant based on agency size (bands) and amount of funds available
- Current Bands
 - Band 1: 5,000 and over
 - Band 2: 2,000 - 4,999
 - Band 3: 1,300 - 1,999
 - Band 4: 0 - 1,299
- Base Funding = Base caseload x "band" amount x 12 (months)

Budgets



State Agency Review and Approvals

- Monthly review of FSRs
- Initial and ongoing review of budgets
- Equipment purchases - See Vol. V, Sect. F
- Educational Materials - See Vol. V, Sect. F (new forms in process)
- Incentive Items - See Vol. V, Sect. E
- Budget line item changes (specified in the Terms, usually 5% or 10% of total award allowed)
- Monitor and submit requests that require USDA approval

Budgets

Nutrition Services Administration (all) Breastfeeding Peer Counseling (some)

- Two main parts
 - WIC Personnel Cost Summary
 - WIC Administrative Budget Form
 - WIC Budget Narrative Form

WIC Administrative Budget Form

WIC ADMINISTRATIVE BUDGET FORM					DATE
Agency ID:	VB3b		FISCAL YEAR	FY13	
Agency Name:					
Check One:	<input type="checkbox"/> NSA	<input type="checkbox"/> BFPC	<input type="checkbox"/> Training CI		
CATEGORY	Breastfeeding Education	Nutrition Education	Client Services	Program Management	TOTAL
% WIC Cost Objectives					
100 PERSONNEL COSTS					
100.1 Salary					\$0.00
100.2 Benefits					\$0.00
200 OPERATING COSTS					
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
200.6 Copies*					\$0.00
200.7 Postage*					\$0.00
200.8 Telephone*					\$0.00
200.9 Cable*					\$0.00
200.10 Rent*					\$0.00
200.11 Utilities*					\$0.00
200.12 Labr Certification					\$0.00
200.13					\$0.00
200.14 Other					\$0.00
300 TRAINING COSTS					
300.1 Registration					\$0.00
300.2 Transportation					\$0.00
300.3					\$0.00
300.4 Other					\$0.00
400 TRAVEL					
400.1 Clinics*					\$0.00
400.2 Vendor					\$0.00
400.3 General					\$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					\$0.00
700 INDIRECT COSTS					
Approved Rate ____%					\$0.00
TOTAL BUDGET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Budget Narrative Form

- Fillable form with details
- Budget Preparation V Nutrition Services and Administration B 3
- Multiple pages

WIC Financial Status Report (FSR) Page 1

WIC FINANCIAL STATUS REPORT (FSR)

Month:

Fiscal Year:

Agency ID:

Agency Name:

Check One: Nutrition Services Administration Breastfeeding Peer Counseling Training Clinic

CATEGORY	Breastfeeding	Nutrition Education	Client Services	Program Management	TOTAL
Specify % Of Total					
100 PERSONNEL COSTS					
100.1 Salary					\$0.00
100.2 Benefits					\$0.00
200 OPERATING COSTS					
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
200.6 Copies					\$0.00
200.7 Postage					\$0.00
200.8 Telephone					\$0.00
200.9 Clinic Space					\$0.00
200.10 Administrative Space					\$0.00
200.11 Utilities/Janitorial Serv					\$0.00
200.12 Lab/Certification Fees					\$0.00
200.13 Dues/Subsc/Prof/Liablns					\$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					
600.1 Interpreters					\$0.00
600.2 Other Contract Services					\$0.00
700 INDIRECT COSTS					
Approved Rate _____%					\$0.00
TOTAL TO BE REIMBURSED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

For State Use Only: Rev November 2011

Less One Time Advance of: \$ _____

Amount to Pay: \$ _____ Date: _____ Initials: _____

Coded to Business Unit: _____

- Fiscal Year: 2015
- Your Agency ID and name
- % Determined by staff records of time spent on each category based on page 3.
- Apply the % to the Totals and put into the correct columns.

WIC Financial Status Report (FSR) page 2

WIC FINANCIAL STATUS REPORT

Page 2

YTD Grant Expenses and Undisbursed Balance

Agency ID		MONTH	
Agency Name		FISCAL YEAR	

PART 1 YTD GRANT

A. Budget/Grant Award

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B. Expenditures this FSR:

	PRIOR Month's YTD Total	Current Month	%	CURRENT YTD	%
Breastfeeding			#DIV/0!	\$ -	#DIV/0!
Nutrition Education			#DIV/0!	\$ -	#DIV/0!
Client Services			#DIV/0!	\$ -	#DIV/0!
Program Management			#DIV/0!	\$ -	#DIV/0!
TOTAL	\$ -	\$ -		\$ -	

C. Undisbursed Grant Balance

\$ -

PART 2 PAYMENT DUE THIS FINANCIAL STATUS REPORT

A. Expenditures this FSR

\$ -

B. Single Month (One Time) Advance

\$ -

C. BALANCE DUE Less One Time Advance (A - B)

\$ -

PART 3 AGENCY ANNUAL (ROLLING) CASH ADVANCE

An Agency Annual or "Rolling" Cash Advance represents grant funds made available to the Local Agency. The maximum amount of annual rolling cash advance that may be requested is 1 1/2 times the total grant award. Annual rolling cash advance funds are made available to local agencies to cover operating costs, in advance of FSR billings. You may be required to reconcile advance funds at the end of the fiscal year, or the advance funds may remain on the books and roll forward into the next fiscal year.

A. Agency Rolling Advance

\$ -

I certify to the best of my knowledge and belief that this report is correct and complete, that all outlays and unliquidated obligations are for the purposes set forth in the regulations as authorized by the Nebraska Department of Health and Human Services.

PREPARED BY:		DATE	
SUBMITTED BY		DATE	

For State Use Only:	
Reviewed by	Date:

Allowable Costs



Nebraska Allowable Costs

- WIC Procedure Manual Guidelines
 - Currently Volume V, Sections E & F
- Must follow the WIC Regulations, WIC cost guidelines, and the federal circulars
- Reasonable, Necessary, Allocable
- Must be specific to the WIC grant and program purpose

Breastfeeding Peer Counseling Grant



loving support.®

MAKES BREASTFEEDING WORK

Program Purpose

- Implement/maintain an effective breastfeeding peer counseling program based on FNS Loving Support model
- Model equips WIC programs with an implementation and management model that is effective and feasible.
 - Two components in training curriculum— 1) training for WIC Managers and 2) training for Peer Counselors
- Build upon and expand activities outlined in the State agency's approved breastfeeding peer counseling implementation plan
- See training materials and instructional videos on WIC Works for more information
 - <http://lovingsupport.nal.usda.gov/content/peer-counseling-training>

BREASTFEEDING PEER COUNSELING GRANT

State Agency Requirements

- ❖ Two year funds at the SA level
- ❖ State agencies can either accept or reject receipt of these funds
- ❖ A budget and narrative on how the funds are spent required with the State Plan each year
- ❖ Annual reporting on funds is required
- ❖ Narrative report required as part of the State Plan

Local Agency Requirements

- ❖ Local agency awards are annual
- ❖ Annual LA budget and narrative required
- ❖ BFPC Financial Status Report (FSR) completed monthly
- ❖ Annual reporting as requested by the State Agency

Nebraska WIC Procedures

Program Guidance:



Procedure: Guidelines for a Breastfeeding Peer Counselor Program

Volume: Nutrition Services/Breastfeeding

Section: Breastfeeding

Citation: Loving Support© Model for Peer Counseling

Approval Date: 11.2012

Revised Date:

Purpose

To provide guidelines for the Breastfeeding Peer Counselor Program

Nebraska WIC Procedures

Allowable Costs:

The USDA FNS [Loving Support Model](#) provides guidance for the use of Breastfeeding Peer Counseling Funds.

Use by the Peer counselor or their training should be your guide.

Records Management



Retention of WIC Records

- 5 years past closeout of State Fiscal Year (July-June)
- Written requests sent to State WIC Office.
- Currently FY 2009 and earlier can be destroyed after approval letter is received.

Questions

