
Purpose

Outline procedures for tracking administrative expenditures to assure spending within the grant allocation

**Managing
the
Grant**

- A. To assure spending within the grant amount allocated for the current fiscal year, use the most current WIC Administrative Budget as guidance. Use the total grant amount for the local agency and the budgeted line item expenditures budgeted for a bases of comparison.
1. Use the financial status reports and/or agency ledgers to assess monthly line item expenditures and year-to-date expenditures.
 2. Compare monthly expenditures to the Administrative Budget and the total grant.
 3. Monitor deviations from line items by dollar amounts or percentages.
 4. Monitor year-to-date expenditures and look for deviations in dollar amounts or percentages expended on a monthly basis.
- B. Monitor nutrition education expenditures to assure that **one/sixth** of the administrative grant is expended on nutrition education.
1. Divide the total **administrative expenditures** to date by the total **nutrition education** expenditures to date to determine the current proportion of expenditures reported to nutrition education.
- C. Use the administrative cost per participant to monitor changes in expenditures as caseload served changes.
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1. Calculate initial projected costs per participant by dividing the grant amount for the current fiscal year by the anticipated cumulative number of participants to be served that fiscal year.
 2. Calculate year-to-date cost per participant by dividing fiscal year expenditures to the current month by fiscal year cumulative caseload served to the current month.
 3. Monitor year-to-date per participant costs looking for deviations by dollar amounts or percentages.
- D. Notify the State Agency during the fourth quarter of the fiscal year regarding any voluntary return of excess funds or any anticipated changes needed in the local agency administrative grant amount.