

---

**Purpose**

Describe the supporting documentation needed for administrative expenditures

---

**Documentation for Administrative Expenditures**

- A. The local agency must retain on file supporting documentation for all administrative expenditures submitted for reimbursement to the State Agency.
1. General documentation for personnel costs
    - a. Timesheets for all employees
      - Include documentation of employee hours worked, clearly indicate hours charged to WIC and hours charged to other programs.
      - Include dates of pay period, signature of employee, signature of supervisor.
    - b. Document all fringe benefits including leave time, holidays, vacation and other benefits.
  2. Documentation of personnel costs for breastfeeding education, nutrition education, client services and general administration using the Personal Activity Report (PAR).
    - a. All employees engaged in more than one cost objective must complete a PAR. A copy is retained at the local agency. See Volume V, Section F, page 4 for information of completion of PAR and time reporting documentation.
  3. Documentation for Equipment and Supplies
    - a. Request for Authorization of Equipment Purchase Form on file for all equipment purchased exceeding \$250.00 and not requiring FNS prior approval
    - b. Purchase Order and/or invoice including:
      - Nature of expenditure
      - Amount
      - Authorizing signature for purchase order and/or payment
      - Date item(s) received
      - Record of payment made
      - Payee
  4. Documentation for Travel Expenditures
    - a. Local agency policy on file regarding reimbursement for travel expenditures
      - Specify mileage rate on other amount to be paid for travel costs per day including any per diem.
    - b. Travel log indication date, mileage, purpose of trip, name of employee(s)
    - c. Record of agency or personal vehicle used

- d. Record of payment(s) made and authorizing signature
    - Name of employee/agency receiving payment(s)
    - Amount
  5. Documentation for Training Expenditures
    - a. Name of employee(s)
    - b. Invoice for lodging and any travel expenditures
    - c. Per diem received or itemized record of individual expenditures for meals, and other expenditures
    - d. Registration fees
    - e. Record of payment(s) made and authorizing signature
  6. Documentation for Consulting/Contractual Services and Rental/Lease Agreements
    - a. Contract or rental/lease agreement retained on file
      - Includes description of services
      - Reimbursement agreements
      - Authorizing signature
    - b. Invoices
      - Payee
      - Amount paid and authorizing signature
      - Date
    - c. For more information on contracting and leasing for WIC services see Volume V, Section F.
  7. Documentation for Other Expenditures
    - a. Invoice
      - Nature of Expenditure
      - Authorizing signature for purchase order and/or payments
      - Date item(s) or service received
      - Payee
      - Amount
      - Record of payment made
- B. Supporting documentation for administrative expenditures will be reviewed as a part of program monitoring completed by the local agency and the State Agency.