
Purpose Provide guidance on payroll documentation requirements and categorization of staff time by WIC cost objective.

Breastfeeding and Nutrition Education Expenditure Requirements A. Breastfeeding and nutrition education are statutory requirements for which compliance is measured by costs incurred. Federal regulations stipulate that one-sixth (or 16.7%) of the WIC nutrition services and administration (NSA) budget be spent for nutrition education. A specified amount of additional administrative funds are required to be used for breastfeeding promotion and education. Cost data is needed to determine whether these requirements have been met as well as document that WIC NSA costs do not consist disproportionately of administrative overhead.

WIC Cost Objectives B. NSA WIC cost objectives or categories: breastfeeding education, nutrition education, client services and general administration. A list of cost categories with definitions and examples follows this procedure.

Continuous Time Reporting

1. The required documentation system for wages and salaries is known as “continuous time reporting”. Employees engaged in multiple program and/or cost objectives must continuously generate documentation supporting the distribution of their time and effort.
2. Salary costs charged to WIC using continuous time reporting must be supported by payrolls documented in accordance to the local agency policy. In addition, the distribution of employees compensated time to the WIC cost objectives must be supported by “personal activity reports” (PAR's).
3. This documentation covers 100% of the employee's time and shows the distribution time based on activities performed by the employee. In other words, the record must show not only how many hours employees are present for duty, but also what they did while they were there.

Personal Activity Reports (PAR's)

1. Employees who work in two or more cost objectives shall record their time on a Personal Activity Report (PAR).
2. The PAR must cover 100% of work time and shows the number of hours for which the employee was compensated, including compensated absences (annual leave, sick leave, holidays, etc.), covers a period not longer than one month whose ending date coincides with the end of a pay period.
3. In Local agencies with bi-weekly pay periods, this document will

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- generally cover two pay periods.
4. Both electronic and hardcopy versions are available for use by the Local Agency. See copies attached to this procedure.
 5. Employees must record time promptly. An employee shall record his/her times as soon as possible after performing duties related to a cost objective, but never later than the close of business each working day. Delays in recording time may adversely affect the data's accuracy.
 6. Reports are totaled at the end of the pay period or pay periods if the agency has biweekly payroll, then signed and dated by the employee.
 7. Employee totals are then transferred and reported on page 3 of the Financial Status Report. (Volume V, Section F, page 1
 8. PAR's are kept on site at the Local agency and retained as per agency payroll record retention policies.
 9. Local agencies who wish to combine the PAR documentation elements with their agency time sheet as an alternate to the PAR requirement, must submit a written request to the State agency for approval.

WIC Personal Activity Report Category Definitions

I. BREASTFEEDING EDUCATION	II. NUTRITION EDUCATION
<p>All time spent related to the support and promotion of breastfeeding</p> <p><i>This includes, but is not limited to:</i></p> <ul style="list-style-type: none"> • Counseling or presentation time (group or individual) • Discussion of the benefits of breastfeeding • Going over handouts and brochures • Problem management • Use of breastfeeding devices • Follow-up contacts with clients • Charting of breastfeeding counseling • Researching, planning and preparing breastfeeding materials and activities • Distributing materials • Continuing education related to breastfeeding • Travel time associated with attending breastfeeding continuing education • Training staff on breastfeeding issues • Interpreter and translator serviced required to perform breastfeeding education 	<p>All time spent related to general nutrition education.</p> <p><i>This includes, but is not limited to:</i></p> <ul style="list-style-type: none"> • Developing and reviewing care plans and goals • Counseling or presentation time (group or individual) • Explaining nutritional risk factors • Foods to buy at the store and why • Explanations of the food package • Going over handouts and brochures • Follow-up contacts • Charting of nutrition education counseling • Researching, planning and preparing nutrition education materials and activities • Distributing materials • Continuing education related to nutrition • Travel time associated with attending nutrition related continuing education • Training staff on nutrition topics • Interpreter and translator serviced required to perform nutrition education activities
III. CLIENT SERVICES	IV. GENERAL ADMINISTRATION
<p>All time spent to deliver food benefits and other client services</p> <p><i>This includes, but is not limited to, time spent:</i></p> <ul style="list-style-type: none"> • Review of client identity, residency and income documentation • Clinic preparation and participant phone calls • Conducting anthropometric and biochemical measurements. • Completion of nutrition risk assessment forms • Filling out forms for certification • Issuing and managing food instruments/checks • Referring participants to other health or social services providers • Coordinating services with other providers • Drive time to clinic (unless CPA staff use for specific breastfeeding education or nutrition education reading, research, or case review) 	<p>All time spent in the general administration and management of the program.</p> <p><i>This includes, but is not limited to, time spent:</i></p> <ul style="list-style-type: none"> • Conducting outreach • Vendor monitoring • Maintaining administrative records (not related to participants) • General oversight and supervision of employees • Program integrity costs • Maintaining payroll and personnel systems • Preparing budgets and other fiscal systems • General all staff meetings not related to WIC service delivery or WIC procedures

