



POLICY: Local WIC programs will submit quarterly revenue and expenditure reports to the Oregon Department of Human Services, Public Health Division.

PURPOSE: To ensure payments to local programs reflect actual expenses. To comply with WIC reporting standards.

RELEVANT REGULATIONS: 7 CFR §246.25 (b) Records and reports-financial and participation reports-monthly
7 CFR §246.11 (b) Nutrition education goals
7 CFR §246.14(d)(2) Costs allowable with approval-capital outlay requests
Federal Management circulars also apply to this area.

OREGON WIC PPM REFERENCES: ♦316—Quarterly Breakout of Staff Time

APPENDICES: 315.4 Appendix A Expenditure and Revenue Report and Instructions

DEFINITIONS: *Breastfeeding promotion* Costs expended for promotion and support of breastfeeding.

Nutrition education Includes individual or group education sessions and the provision of information and educational materials designed to improve health status, dietary habits and physical activity and to emphasize the relationships between nutrition and health, all in keeping with the individual's personal cultural, and socioeconomic preferences.

Capital outlay An individual item of special purpose equipment which costs more than \$2,500.

BACKGROUND: Local programs must submit a quarterly fiscal report for the WIC program to the DHS Public Health Division, Office of Financial Services. The report is called the Public Health Division Expenditure and Revenue Report (form 23-152). The fiscal staff for the agency administering the WIC program usually completes this report. Local WIC coordinators may or may not be involved in preparing or reviewing this report.

PROCEDURE:
Quarterly Expenditure and Revenue Reports

1.0 Local programs must submit an Expenditure and Revenue Report for the WIC program by the required due date each quarter. See Appendix A.

1.1 The report gives a year-to-date total of revenue and expenses for the current state fiscal year.

FISCAL REPORTING REQUIREMENTS, *cont.*

- 1.2 Refer to the back of the Expenditure and Revenue Report for general instructions.
 - 1.3 Submit the Expenditure and Revenue Report of WIC program expenses to the Public Health Division Fiscal Services section.
 - 1.4 Reports are due **25 days** following the end of the 3-, 6- and 9-month periods (October 25, January 25, April 25) and **50 days** after the end of the 12-month period (August 25).
- Reimbursement*
- 1.5 The Public Health Division reimburses local programs for expenses reported on the Expenditure and Revenue Report.
- Personal services*
- 2.0 Local programs are required to follow federal requirements for documenting staff time billed to WIC. Employees paid by more than one federal program must document actual time spent working for each program. Contact the Public Health Division, Office of Financial Services section for guidelines on documentation required.
- Capital outlay*
- 3.0 The state WIC program manager must approve capital outlay items (see “Definitions”) before purchase.
 - 3.1 Send a brief written description of the item, cost and intended use to the state WIC program manager.
 - 3.2 The state WIC program manager will reply with a written notice of approval or disapproval of the request.
 - 3.3 Once an item of capital outlay has been approved and purchased:
 - 3.3.1 Report the item and cost on the Expenditure and Revenue Report underneath the capital outlay total.
 - 3.3.2 Keep written notice of state WIC approval on file.
- Nutrition education expenses*
- 4.0 Identify the amount spent on nutrition education on the Expenditure and Revenue Report. Local programs must spend at least 1/6th of their yearly WIC grant on nutrition education. Nutrition education expenses may include the following:
 - 4.1 Salaries and benefits for staff time spent planning or providing nutrition education consultation, with individuals or groups.
 - 4.2 Travel and training for nutrition education related activities.
 - 4.3 Developing and implementing an annual nutrition education plan.
 - 4.4 Developing printing, or distributing nutrition education materials.
 - 4.5 Cost of handouts, flip charts, food models or other equipment required to conduct nutrition education.
 - 4.6 Interpreter and translator services used for nutrition education activities.
 - 4.7 Evaluation and monitoring of nutrition education services.
 - 4.8 Nutrition education expenditures do **not** include:
 - 4.8.1 The cost of dietary and other risk assessment for certification.
 - 4.8.2 The cost of prescribing and issuing supplemental foods.
 - 4.8.3 The cost of breastfeeding promotion activities, which must be reported separately as described in ¶5.0.

FISCAL REPORTING REQUIREMENTS, *cont.*

Breastfeeding expenses

- 5.0 Identifying the amount spent on breastfeeding promotion on the Expenditure and Revenue Report. The state agency earmarks a certain portion of the local grant as a minimum target for breastfeeding promotion. This money must be spent on:
- 5.1 Salary and benefits for staff time spent planning or providing breastfeeding promotion, with individuals or groups.
 - 5.2 Travel and training for breastfeeding promotion related activities.
 - 5.3 Developing, printing or distributing professional or patient education materials on breastfeeding.
 - 5.4 The cost of clinic space devoted to breastfeeding education and training, or provided in support of breastfeeding.
 - 5.5 Salary or benefits for paid peer counselors hired to assist women initiating and continuing to breastfeed.
 - 5.6 Costs of reimbursable agreements with other organizations to provide training or direct service delivery to WIC participants concerning breastfeeding promotion and support.
 - 5.7 Up to 30% of the breastfeeding funds earmarked by the state program may be spent on breastfeeding aids which directly support the initiation and continuation of breastfeeding. Additional funds may be spent with approval of the state WIC office. Submit proposals to the state WIC breastfeeding coordinator.
 - 5.7.1 Breastfeeding aids include breast pumps, breast shells and nursing supplementers.
 - 5.7.2 Local programs may choose to spend additional money for breastfeeding aids, but should report such purchases as general services and supplies, not as meeting the breastfeeding promotion target.

EXAMPLE 1: The state has earmarked \$1,000 as a minimum breastfeeding promotion target for Calm County. Calm County may spend up to 30% of this \$1,000 on breastfeeding aids such as breast pumps. The remaining \$700 must be spent on direct breastfeeding promotion activities. Report any amount over \$300 spent on breastfeeding aids as general WIC services and supplies.

EXAMPLE 2: Placid County WIC has an overall WIC administrative budget of \$100,000. It must spend 1/6th of this budget (\$16,600) on nutrition education. The state has earmarked \$1,000 as a minimum target for breastfeeding promotion. Report any amount over that target as breastfeeding promotion but may be counted toward meeting the nutrition education target of 1/6th of the grant.

FISCAL REPORTING REQUIREMENTS, *cont.*

***Documenting
nutrition education
and breastfeeding
expenses***

- 6.0 The state WIC program requires that a reasonable system for documenting nutrition education and breastfeeding promotion expenditures be in place. Staff time spent on nutrition education or breastfeeding promotion may be documented through time sheets or cards which document actual hours, or by a representative time study.
 - 6.1 A time study for a full month must be conducted each quarter (January, April, July, October).
 - 6.2 See ♦316 for a sample WIC time study.
- 7.0 In determining the amount of services and supplies spent on breastfeeding promotion or nutrition education, the local program may:
 - 7.1 develop a system for coding individual purchases; and
 - 7.2 determine the percentage of staff time used to perform nutrition education and break out other costs that way.

EXAMPLE: Serene County WIC staff do a representative time study which shows they have spent an average of 35% of their time on nutrition education activities for the fiscal year. It is acceptable to report 35% of WIC services and supplies as nutrition education expenditures. ★

**If you need this in large print or an alternate format,
please call (971) 673-0040.
WIC is an equal opportunity program and employer.**

OREGON DEPARTMENT OF HUMAN SERVICES
PUBLIC HEALTH DIVISION EXPENDITURE AND REVENUE REPORT
For All Programs Except STARS and Family Planning

APPENDIX A

Agency _____ Program _____ Period July 1, _____ to _____

Please read instructions carefully.

YEAR TO DATE				
		Non-DHS/ PHD Expenditures	DHS/ PHD Expenditures	TOTAL
A. EXPENDITURES				
1.	Personal Services (Salaries & Benefits)			0
2.	Services and Supplies			0
3.	Capital Outlay			0
4.	TOTAL EXPENDITURES (See Note 1)	\$0	\$0	\$0
5.	Less Total Program Income (See Note 2)		\$0	
6.	TOTAL REIMBURSABLE EXPENDITURES		\$0	
<p>WIC Programs Only: Enter the Public Health Division Year to Date Expenditures Column breakdown in the following categories:</p> <p>Client Nutrition Breastfeeding General Services <input type="text"/> Education <input type="text"/> Promotion <input type="text"/> Administration <input type="text"/></p>				
<p>BCC and Komen Programs Only: Enter amount for screening reimbursement to providers. It will be a subtotal of DHS Public Health Division's Services & Supplies above. <input style="width: 100px;" type="text"/></p>				
YEAR TO DATE				
B. PROGRAM INCOME/REVENUE				
1.	Revenue from Fees			
2.	Donations			
3.	3rd Party Insurance			
4.	Other Program Income			
5.	TOTAL PROGRAM INCOME			\$0
6.	Other Local Funds (identify)			
	6a.			
	6b.			
7.	Medicaid			
8.	Volunteer and In-Kind (estimated value)			
9.	TOTAL REVENUE			\$0
C. CERTIFICATE				
<p>I certify that revenues reported were authorized for use by the agency in support of this program and that expenditures and encumbrances reported are true and correct to the best of my knowledge and belief.</p>				
PREPARED BY		PHONE	AUTHORIZED AGENT	DATE

Note 1: If Section A. Line 4. Expenditures are reimbursed by State Medicaid, State General Funds, State Other Funds, do not report Program Income on Section A. Line 5.

Note 2: 45 CFR 92.25(b). Income directly generated by grant supported activity (Section B. Line 5.).

WHO MUST COMPLETE THE 23-152: All agencies receiving funds awarded through Department of Human Services Intergovernmental Agreement for the Provision of Public Health Services must complete this report for each grant-funded program except STARS and Family Planning. Agencies are responsible for assuring that each report is completed accurately, signed and submitted in a timely manner.

WHERE TO SUBMIT: Submit original to the *Office of Financial Services, Oregon Department of Human Services, Public Health Division; PO Box 14450; Portland, OR 97293-0450*. Order reprints from *DHS Public Health Division, Mail Center (971) 673-1230, Fax (971) 673-1271*.

WHEN TO SUBMIT: Reports for grants are due 25 days following the end of the 3-, 6- and 9-month periods (10/25, 1/25, 4/25) and 50 days after the 12-month period (8/25). Any expenditure reports due and not received the 25th will delay payments for all grant programs until reports for all grant programs have been received from the payee for the reporting period.

INSTRUCTIONS FOR COMPLETION: Report expenditures of Non-DHS/PHD (Department of Human Services, Public Health Division) funds in addition to those for which reimbursement is being claimed. This reporting feature is necessary for some programs due to the requirement of matching federal dollars with state and/or local dollars.

A. YEAR TO DATE expenditures are reported when payment is made or a legal obligation is incurred.

B. YEAR TO DATE revenue is reported when recognized.

A. EXPENDITURES

Enter cumulative expenditures in appropriate column.

- **Non-DHS PHD Expenditures** are all program expenditures not reimbursed by DHS Public Health Division.
- **DHS/PHD Expenditures** are reimbursable expenditures less program income.

WIC grantees must break down DHS/PHD cumulative expenditures into the 4 categories listed on the form. Refer to Policy 315: Fiscal Requirements of the Oregon WIC Program Policy and Procedure Manual for definitions of the categories.

BCC and Komen grantees must enter screening reimbursement to providers as indicated on the form (for people enrolled in the BCC & Komen programs only). Expenditures are subject to audit by federal audit teams and must be supported by retention of appropriate time/activity reports, invoices and claim vouchers until an audit has been performed and audit findings resolved. Retain grant reports 5 years or according to terms (if greater than 5 years) specified in the grant, destroy. Retain all other audit reports for 5 years, and destroy.

Line 1. Personal Services: Report salaries total salaries that apply to program. Since payroll expenses may vary from month to month, an approximate amount may be listed for each reporting period except the final period. Exact yearly cost must be reported.

Federal guidelines (OMB Circular A-87) require the maintenance of adequate time-activity reports for individuals paid from grant funds.

Line 2. Services and Supplies: Report all services and supplies expenditures for the program.

Line 3. Capital Outlay: Capital Outlay is defined as an expenditure for an item costing more than \$5,000 with a life expectancy of more than one year. Itemize all capital outlay expenditures by cost and description. Federal regulations require that capital equipment (e.g., desks, chairs, laboratory equipment, etc.) continue to be used within the program area. Property records for non-expendable personal property acquired with grant funds shall be maintained accurately per Subtitle A-Department of Health and Human Services, 45 Code of Federal Regulations (CFR) Part 92.32 and Part 74.34.

Prior program approval must be obtained for any purchase of an individual item or special purpose equipment having an acquisition cost of \$5,000 or more (see PHS Grants Policy Statement; WIC, see Federal Regulations Section 246.14).

B. REVENUES: Report revenues that support program on appropriate lines. Identify sources of *Other Local Funds* on lines 6-6b.

WHEN A BUDGET REVISION IS REQUIRED: It is understood that the pattern of expense will follow the estimates set forth in the approved budget application. To facilitate program development, however, transfers between expense categories may be made by the local agency except in the following instances, when a budget revision will be required:

- If a transfer would result in or reflect a significant change in the character or scope of the program.
- If there is a significant expenditure in a budget category for which funds were not initially budgeted in the approved application.

REIMBURSEMENT FROM THE STATE: Transfer document will be forwarded to the county treasurer (where appropriate) with a copy to the local agency when DHS Public Health Division makes reimbursement.