



## Policy 315 Fiscal Reporting Requirements

October 1, 2019

### POLICY

Local WIC programs must submit quarterly revenue and expenditure reports to the Oregon Health Authority (OHA), Public Health Division.

### PURPOSE

To ensure payments to local programs reflect actual expenses. To comply with USDA reporting standards for WIC program.

### 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

Page 315.6 Appendix A WIC Local Agency Funding Timeline Chart

### 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:** Capital expenditures over \$2,500, such as the cost of facilities, equipment, including medical equipment, other capital assets and any repairs that materially increase the value of useful life of capital assets.

### BACKGROUND

Local programs must submit a quarterly fiscal report (Public Health Division Expenditure and Revenue Report [[form 23-152](#) and [instructions](#)]) for the WIC program to the OHA Public Health Division, Office of Financial Services. 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 this report but should be involved in reviewing the completed 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. Local agencies must send general ledger with the quarterly Expenditure and Revenue Reports.
  - 1.1. The report gives a year-to-date total of revenue and expenses for the current state fiscal year.
  - 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 **30 days** following the end of the 3-, 6- and 9-month periods (October 30, January 30, April 30) and **51 days** after the end of the 12-month period (August 20).

## **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 using the [Approval Request Form for Oregon WIC Local Agency Capital Expenditures](#)
  - 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 20% of their total yearly WIC grant, including all grant adjustments, 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 Services 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.

### **Breastfeeding expenses**

- 5.0 Identify 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. Costs of reimbursable agreements with other organizations to provide training or direct service delivery to WIC participants concerning breastfeeding promotion and support.
  - 5.6. 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.
    - 5.6.1. Breastfeeding aids include breast pumps, breast shells and nursing supplements.
    - 5.6.2. 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 20% 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 20% of the grant.

### 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—Quarterly Breakout of Staff Time](#) for a sample WIC time study.
  - 6.3. Time spent on breastfeeding peer counseling does not count towards the required breastfeeding promotion expenditure and cannot be included on the quarterly 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 staffs 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.**

**This institution is an equal opportunity provider.**

### POLICY HISTORY

Date	* Major Revision, Minor revision
3/27/2007	Revision
10/26/2011	Revision
7/26/2016	Revision
10/1/2019	Minor revisions

The date located at the top of the policy is the implementation date unless an “effective date” is noted on the policy. Policies will become compliance findings 6 months from the implementation date.

Release notes can be found in the corresponding document on the [Policy and Procedure Manual page](#).

**\*Major Revisions:** Significant content changes made to policy.

**Minor Revisions:** Minor edits, grammatical updates, clarifications, and/or formatting changes have occurred.

**Date of Origin:** Date policy was initially released

APPENDIX A

WIC Local Agency Funding Timeline Chart

State Fiscal Year and Federal Fiscal Year Cycles for Oregon WIC Program

SFY = State Fiscal Year (July 1 - June 30)  
 FFY = Federal Fiscal Year (Oct. 1 - Sept. 30)  
 CY = Calendar Year

