

Reporting WIC Personnel Costs

Policy

Federal Financial Assistance Federal Regulations

2 CFR 200.430 (g) Standards for Documentation of Personnel Expenses

- (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
- (i) Be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
 - (ii) Be incorporated into the official records of the recipient or subrecipient;
 - (iii) Reasonably reflect the total activity for which the employee is compensated by the recipient or subrecipient, not exceeding 100 percent of compensated activities (for IHEs – *Institutions of Higher Education*, this is the IBS);
 - (iv) Encompass federally-assisted and all other activities compensated by the recipient or subrecipient on an integrated basis but may include the use of subsidiary records as defined in the recipient's or subrecipient's written policy;
 - (v) Comply with the established accounting policies and procedures of the recipient or subrecipient (See [paragraph \(i\)\(1\)\(ii\)](#) of this section for treatment of incidental work for IHEs.); and
 - (vi) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
 - (vii) Budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:
 - (A) The system for establishing the estimates produces reasonable approximations of the activity performed;
 - (B) Significant changes in the related work activity (as defined by the recipient's or subrecipient's written policies) are promptly identified and entered into the records. Short-term (such as one or two months) fluctuations between workload categories do not need to be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
 - (B) The recipient's or subrecipient's system of internal controls includes processes to perform periodic after-the-fact reviews of interim charges made to a Federal award based on budget estimates. All necessary adjustments must be made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.
 - (viii) Because practices vary as to the activity constituting a full workload (for example, the Institutional Base Salary (IBS) for IHEs), records may reflect categories of activities

expressed as a percentage distribution of total activities

(ix) It is recognized that teaching, research, service, and administration are often inextricably intermingled in an academic setting. Therefore, a precise assessment of factors contributing to costs is not required when IHEs record salaries and wages charged to Federal awards.

Authority

Federal Financial Assistance Federal Regulations: 2 CFR 200.430 (g)(1)

Procedures

All personnel (state, local agency, and contracted staff) paid by WIC funds are required to report their time by functional cost categories (nutrition education, breastfeeding promotion and support, client services and administration). This policy describes the acceptable options for time reporting.

The time reports provide documentation of state and local agency time and effort. These reports are used to:

- Monitor compliance with required expenditure levels
- Document the value of services provided

Actual time and the WIC Time Study Reports must meet record retention requirements described in the Policy “Document Retention”. The files will be reviewed annually during site visits completed by the assigned **WIC State Agency staff**.

Time Reporting Methods

Time reporting is necessary to ensure nutrition education and breastfeeding promotion and support requirements are met. All WIC personnel will report WIC time using one of the following four methods:

- Actual daily time records **that show hours worked specifically on WIC activities**
- Quarterly time study utilizing the WIC Time Study Report found in the Nutrition Services and Administration Forms section
- Signed statement located on the WIC Time Study Report found in the Nutrition Services and Administration Forms section
- **Federally Approved Indirect Cost Rate Agreement: If salary is already included in the Federally Approved Indirect Cost Rate Agreement, no separate time reporting is required**

The table below lists the acceptable time reporting method for all personnel who are paid with WIC funds.

IF the individual works...	THEN time reporting must be based on ...
Only for WIC <u>and</u> in only one functional cost category within WIC <u>Example:</u> A support staff employee who only works in the client services cost category	Actual time records
Only for WIC <u>and</u> in multiple functional cost categories within WIC <u>Example:</u> A WIC Coordinator who works in all four cost categories	• Quarterly time studies for one full month, or • Actual time verified by daily time records
For multiple programs including WIC regardless of the number of cost categories charged <u>Examples:</u> A nurse who works for WIC and MH; a dietitian who works for WIC and Head Start; a clerk who works for WIC and CH	• Quarterly time studies for one full month, or • Actual time verified by daily time records

The table below lists the acceptable methods for administrative personnel including executive directors, fiscal managers, and other positions.

If the individual works...	Then time reporting must be based on...
For multiple programs <u>and</u> position is not included in an indirect cost pool	Signed statement completed quarterly on the WIC Time Study Report form with WIC State Agency approval. The time submitted must be the actual time worked for the WIC Program.
For multiple programs and there is no direct cost to WIC <u>and</u> the position is covered 100% by a state or federally approved indirect cost rate	No further documentation is needed

- **Actual Daily Time Records**

- All local agency WIC personnel using the actual time as verified by daily time records option to document their WIC hours must include specific amounts of time charged to WIC by WIC functional cost categories (administration, client services, nutrition education, and breastfeeding promotion and support) on agency daily time records. The total proportion of time allocated to each cost category is located on each daily time record. Data must be collected daily.
- Follow the steps in the table below to document WIC time using actual daily time records.

Step	Action
1	Fill out the top line with name, job title, and month/year.
2	WIC personnel will monitor time spent in each functional cost category during the workday.
3	At the end of the workday, the staff person will calculate the total time allocated to each WIC functional cost category.
4	The WIC staff person will record the total times to each cost category.
5	The employee and the supervisor or authorized personnel signs and dates the form in the appropriate location that certifies that the number of hours worked and shown are true and correct to the best of the employee's knowledge.

- **Quarterly Time Study**

- All local agency WIC personnel using the quarterly time study option to document their WIC hours must collect data four times a year. The WIC State Agency recommends completion of the reports in the months of January, April, July and October. The proportion of time allocated to each functional cost category during the reporting period is then applied to the time sheets for the following three months, or the month of the time study and the subsequent two months, until new time studies are collected.

Example: January percentages are used for the February, March, and April monthly expenditure reports.

- Collect data for one full month beginning on the first working day of the month
- New employees should complete a time study for their first full month of employment and use that information to allocate costs until the next regular time study cycle
- If an employee is on extended leave during the month that quarterly time studies are due, the employee will:
 - Complete the time study the following month and
 - Use the percentages from the previous quarter for that month

Example: January is data collection month and Mary is on vacation for three weeks (15 days). Mary will complete the time study in February. Her February WIC hours will be charged to cost categories using data from the previous October. The February data will then be used for the March and April monthly expenditure reports. Mary will repeat the time study in April to get back into the time study cycle.

- For travel time for personnel working for more than one program, divide the travel time by the number of programs that person worked for on that given day.

Example: A nurse works for WIC and Child Health in the clinic. She spends 90 minutes in roundtrip travel. She would charge 45 minutes to WIC and 45 minutes to Child Health.

- The WIC Time Study Report form found in the Nutrition Services and Administration Forms section is required to document time. A substitute time study report form may be used in lieu of the WIC Time Study Report Form with approval from the WIC State Agency.
- Follow the steps in the table below to document WIC time using the Quarterly Time Study.

Step	Action
1	Fill out the first line with employee name, title, and month/year.
2	Record the month/day in the row labeled "List hours for."
3	Record hours for each relevant cost category.
4	Record the number of other hours charged to WIC (travel, clinic set-up, vacation, holiday, sick leave, etc.) in the row labeled "Other time charged to WIC."
5	If using the Excel spreadsheet, it will automatically perform the following calculations: • Total the hours for each cost category for all days reported • Total the WIC functional category hours for each day and for all days reported • Calculate total time charged to WIC for each day and for all days reported • Calculate the percentage of time spent in each cost category based on the total time charged to WIC
6	At the end of the month, print the report. Both the employee and the supervisor (or authorized personnel) must sign and date the report.
7	Use the percentages for each cost category from the report to prorate WIC working hours until the next time study cycle is completed.
8	The total column and the total time charged to WIC must match agency payroll records.

See the last page of this policy for an example of a completed report.

- **Signed Statements**

- Administrative personnel working for multiple programs and in positions not covered in an indirect cost pool who do not report actual daily time worked by the program must complete a signed statement on the WIC Time Study Report form quarterly. This is completed to confirm the accuracy of WIC work hours worked for the quarter.
- The following time periods apply for the signed statements:
 - Administrative personnel working for multiple programs and in positions not included in an indirect cost pool on January 1 must complete signed statements every January, April, July, October
 - All personnel hired after January 1 who are eligible to completed signed statements should sign a certification statement immediately after starting employment. New statements would then be signed every quarter.
- The only required form is the WIC Time Study Report. The table below lists the

steps to complete the form.

Step	Action
1	Fill out the top line with name, title, and month/year.
2	In the signed statement box, check the appropriate line in the box describing the position.
3	The employee and the supervisor or authorized personnel signs and dates the form in the signed statement box.

- Note: Statements must be signed by a supervisor or authorized personnel with direct knowledge of program activities. In most cases this will be the WIC Coordinator. See the WIC Time Study Report form found in the Nutrition Services and Administration Forms section.

• Inclusion of salary in the agency Federally Approved Indirect Cost Rate Agreement

- This applies only when 100% of the individual's salary and related costs are recovered through the agency's Federally Approved Indirect Cost Rate Agreement (ICRA) and no portion of the salary is charged directly to WIC.
- The Federally Approved Indirect Cost Rate Agreement must be approved by the appropriate federal agency, and the local agency must maintain documentation showing the position is included in the approved indirect cost pool
- Documentation of the approved indirect cost rate must be retained in accordance with federal record-keeping requirements
- If an employee's duties change so that any portion of their salary is charged directly to WIC, the employee must immediately begin using the appropriate WIC time-reporting method.
- **Note:** if an employee's salary is fully included in the agency's Federally Approved Indirect Cost Rate Agreement, no additional WIC specific time reporting is required. When covered by an ICRA, personnel do not complete:
 - Actual daily time records
 - Quarterly time studies
 - Signed quarterly statements

Breastfeeding Peer Counseling Time Study

Note: Staff paid with Breastfeeding Peer Counseling funds must also fill out a time study. See the "Breastfeeding Peer Counseling Time Study Procedure" and the "Breastfeeding Peer Counseling Time Study Report" for more information.

WIC Time Study Report

Employee: _____ Job Title: _____ Month/Year: _____

Fill in the dates for the time report in the **list hours for** row.

	Dates included in report																																
List hours for:	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Total
Client services																																	0.0
Nutrition education	6.0	5.0	8.0	8.0	6.0			6.0	8.0	8.0		4.0			5.0		4.0	5.0	8.0			6.0	8.0	7.0					6.0	5.0			113.0
Breastfeeding	2.0	3.0			2.0			2.0			8.0	4.0			2.0		4.0	3.0				2.0		1.0					2.0	3.0			38.0
Administration																																	0.0
WIC functional category time	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	7.0	0.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	0.0	0.0	0.0	0.0	8.0	8.0	0.0	0.0	151.0
Other time charged to WIC															1.0	8.0								8.0	8.0								25.0
Total time charged to WIC	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	8.0	8.0	8.0	0.0	0.0	8.0	8.0	0.0	0.0	176.0

Calculate and record the percentage of time spent in each cost category:

0.0% Client Services

74.8% Nutrition Education

25.2% Breastfeeding

0.0% Administration

I hereby certify that the number of hours worked and shown above are true and correct to the best of my knowledge.

Employee signature and date

Supervisor or authorized personnel signature and date

IOWA WIC PROGRAM

Iowa Department of Health and Human Services/WIC
Policy and Procedure Manual

Check one:

SIGNED STATEMENT

_____ I hereby certify that I work in multiple programs and _____% of my time is worked in this WIC cost category:_____.

Employee signature and date

Supervisor or authorized personnel signature and date

Nutrition Services and Administration

October 2026
Replaces version January 2022