

Reporting WIC Personnel Costs

Policy

Grants and Agreements Federal Regulations:

(a) General. Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries.

Compensation for personal services may also include fringe benefits which are addressed in §200.431. Costs of compensation are allowable to the extent that they satisfy the specific requirement of this part, and that the total compensation for individual employees:

- (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; and
- (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and
- (3) Is determined and supported as provided in paragraph (i) of this section, when applicable.

Grants and Agreements Federal Regulations:

(i) 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 which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) "Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities..."
- (iv) Encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) "Comply with the established accounting policies and practices of the non-Federal entity..."; and
- (vi) [Reserved]
- (vii) 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 which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

USDA Federal Regulations:

- (i) Salary and other costs for time spent on nutrition education and breastfeeding promotion and support consultations whether with an individual or group
- (v) Salary and other costs incurred in developing the nutrition education and breastfeeding promotion and support portion of the State Plan and local agency nutrition education and breastfeeding support plans;
- (iv) Salary and other costs for time spent on nutrition assessment and certification

Authority

Grants and Agreements Federal Regulations: 2 CFR Part 200.430(a)(1-3)

Grants and Agreements Federal Regulations: 2 CFR Part 200.430(i)(1)(i – vii), excerpt

USDA Federal Regulations: 7 CFR Part 246.14 (c)(1)(i, v, iv)

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 nutrition consultant and the program planner.

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
- Signed statement located on the WIC Time Study Report found in the Nutrition Services and Administration Forms section
- Quarterly time study utilizing the WIC Time Study Report found in the Nutrition Services and Administration Forms section
- Inclusion of salary in the agency Federally Approved Indirect Cost Rate Agreement

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 ...
<p>Only for WIC <u>and</u> in only one functional cost category within WIC</p> <p><u>Example:</u> A support staff employee who only works in the client services cost category</p>	<p>Actual time records</p>
<p>Only for WIC <u>and</u> in multiple functional cost categories within WIC</p> <p><u>Example:</u> A WIC Coordinator who works in all four cost categories</p>	<ul style="list-style-type: none"> • Quarterly time studies for one full month, or • Actual time verified by daily time records
<p>For multiple programs including WIC regardless of the number of cost categories charged</p> <p><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</p>	<ul style="list-style-type: none"> • 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...
<p>For multiple programs <u>and</u> position is not included in an indirect cost pool</p>	<p>Signed statement completed quarterly on the WIC Time Study Report form with State WIC office approval. The time submitted must be the actual time worked for the WIC Program.</p>
<p>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</p>	<p>No further documentation is needed</p>

- **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	WIC personnel will monitor time spent in each functional cost category during the work day.
2	At the end of the work day, the staff person will calculate the total time allocated to each WIC functional cost category.
3	The WIC staff person will record the total times to each cost category.

• **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.
- 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.

• **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 State WIC office 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 (defined as more than 10 working days) 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.

- 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 State WIC office.
- Note: See the last page of this policy for an example of a completed report..

Directions for Completing the WIC Time Study Report

This form is used to record the percentage of time spent in each functional cost category during that reporting cycle.

The table below describes how to complete the form.

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: <ul style="list-style-type: none"> • 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.

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.

See the following page for an example of a completed report.

WIC Time Study Report

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

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

List hours for:	Dates included in report																															Total		
	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			
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	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	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 Public Health/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

