

POLICY AND PROCEDURE MANUAL

2. FINANCIAL MANAGEMENT.

2.03 Nutrition Education, Breastfeeding Promotion and Support, and Outreach Expenditure Requirements.

A. POLICY:

The local agency (LA) shall expend at least one sixth of administrative and program costs on nutrition education, 1% on outreach expenditures and a dollar amount to be determined by the State Agency (SA) on an annual basis on breastfeeding promotion and support. Each LA must itemize and report all nutrition education, breastfeeding promotion, and outreach expenditures. All expenditures and documentation to support allowable costs must be consistent with standards set forth under 2 CFR 200 and 7 CFR Part 246.

B. PROCEDURE:

1. Nutrition Education Expenditures.

- a. The LA is charged with the provision of nutrition education to all adult participants and to parents or guardians of infant or child participants. The LA may also provide WIC nutrition education materials to pregnant, postpartum, and breastfeeding women and to parents or caretakers of infants and children enrolled in LA services other than WIC.
- b. Nutrition education expenditures shall be funded from the Nutrition Services and Administration (NSA) funds provided by the SA.
- c. One sixth of total Federal fiscal year (FFY) NSA costs must be devoted to nutrition education. No in-kind contributions may be used to meet this requirement.
- d. Nutrition education expenditures shall be incurred in accordance with Food and Nutrition Service (FNS) and other applicable federal regulations and guidelines.
- e. Nutrition education costs shall be limited to activities that are distinct and separate efforts to help participants understand the importance of nutrition to health.
- f. Costs incurred for the following shall not be applied to costs for nutrition education:
 - (1) Dietary assessments for the purpose of certification; and
 - (2) Prescribing and issuing supplemental foods .
- g. Allowable costs for the time spent on nutrition education may include, but are not limited to the following:
 - (1) Salary and fringe benefits for time spent on nutrition education whether with an individual or group. Cost of salaries for employee time spent in the following activities is allowed:
 - (a) Actual delivery of nutrition education to participants.
 - (b) Planning for nutrition education sessions.
 - (c) Procuring and producing nutrition education materials.
 - (d) Traveling to and attending nutrition education training sessions, meetings, and seminars.
 - (e) Mailing nutrition education materials to participants.

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- (f) Telephone consultations.
 - (g) Training nutrition education coordinators.
 - (h) Conducting evaluations of nutrition education.
 - (i) Developing nutrition education plans.
 - (j) Monitoring nutrition education.
- (2) Procuring and producing nutrition education materials, including handouts, presentations, food models, food for demonstration, or other teaching helps and mailing nutrition education materials to participants.
 - (3) Training nutrition educators, including in-state travel necessary to develop and implement the nutrition education plan, and costs related to conducting training sessions, purchasing and producing training materials. This could include rental of space for classes if no free space is available.
 - (4) Conducting evaluation of nutrition education, including contractor involvement and time spent in the design of data collection forms, and compilation and analysis of data.
 - (5) Salary and other costs incurred in developing the nutrition education portion of the State Plan and LA nutrition education plans.
 - (6) Monitoring nutrition education.
 - (7) Providing substance abuse materials and information.
 - (8) Equipment purchases may be made in cases where the equipment cannot be rented or borrowed. Please refer to P&P 2.05 Equipment Purchase, Inventory, and Disposition.
 - (9) Other costs that are allowable for nutrition education purposes are: telephone, postage and shipping, printing, office supplies, books and reference materials, a proportion of space costs and approved indirect rate on appropriate charges.
2. Breastfeeding Promotion Expenditures : Please reference the 2016 WIC Breastfeeding Policy and Guidance document, Chapter 5, *Allowable NSA Costs for Breastfeeding Promotion and Support*.
- a. The LA is charged with providing breastfeeding promotion support to pregnant, postpartum, and breastfeeding participants.
 - b. Breastfeeding promotion expenditures shall be funded from the NSA funds provided by the SA.
 - c. The amount of NSA costs which must be expended by each LA on breastfeeding promotion will be determined by the SA on an annual basis. This amount is in addition to the existing requirement to expend at least one sixth of total FFY NSA costs on nutrition education activities. No in-kind contributions may be used to meet this requirement.
 - d. Breastfeeding promotion expenditures shall be incurred in accordance with FNS and other applicable federal regulations and guidelines.
 - e. Breastfeeding promotion costs shall be limited to activities that are distinct and

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separate efforts to assist participants in understanding the advantages of breastfeeding.

- f. Allowable costs for time spent on breastfeeding promotion may include, but are not limited to the following:
- (1) Salary and fringe benefits for time spent on breastfeeding promotion whether with an individual or group. Costs of salaries for employee time spent in the following activities is allowed:
 - (a) Actual delivery of breastfeeding promotion to participants.
 - (b) Planning breastfeeding promotion sessions.
 - (c) Procuring and producing breastfeeding promotion materials.
 - (d) Traveling to and attending breastfeeding promotion training sessions, meetings, and seminars.
 - (e) Mailing breastfeeding promotion materials to participants.
 - (f) Telephone consultations.
 - (g) Training breastfeeding coordinators.
 - (h) Conducting evaluations of breastfeeding promotion.
 - (i) Developing breastfeeding promotion plans.
 - (j) Monitoring breastfeeding promotion.
 - (2) Procuring and producing breastfeeding promotion materials, including handouts, presentations, or other teaching helps.
 - (3) Training breastfeeding coordinators, including in-state travel necessary to develop and implement the breastfeeding promotion plan, and costs related to conducting training sessions, purchasing and producing training materials. This could include rental of space for classes if no free space is available.
 - (4) Conducting evaluation of breastfeeding promotion, including contractor involvement and time spent in the design of data collection forms, and compilation and analysis of data.
 - (5) Monitoring breastfeeding promotion.
 - (6) Providing substance abuse materials and information.
 - (7) Equipment purchases may be made in cases where the equipment cannot be rented or borrowed. Please refer to P&P 2.05 Equipment Purchase, Inventory, and Disposition.
 - (8) Purchase of aids which directly support the initiation or continuation of breastfeeding, such as breast pumps, breast shells, nursing bras and nursing supplementation systems.
 - (9) Other costs that are allowable for breastfeeding promotion purposes are: telephone, postage and shipping, printing, office supplies, books and reference materials, a proportion of space costs and approved indirect rate on appropriate charges.

3. Outreach Expenditures

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- a. Outreach expenditures are defined as NSA expenses incurred to inform potential participants and referral sources about the availability of WIC Program services and/or to encourage eligible persons to participate in the WIC Program.
 - b. Allowable costs for the time spent on outreach activities may include, but are not limited to the following:
 - (1) Salary and fringe benefits for time spent on the following activities is allowed:
 - (a) Planning, conducting and evaluating outreach activities;
 - (b) Developing and procuring outreach materials;
 - (c) Traveling to and from outreach activities; and
 - (d) Preparation of the agency's outreach plan.
 - (2) Training to improve outreach skills
 - (3) Equipment purchases may be made in cases where the equipment cannot be rented or borrowed. Please refer to P&P 2.05 Equipment Purchase, Inventory, and Disposition.
 - (4) Other costs that are allowable for outreach purposes are: telephone, postage and shipping, printing, office supplies, books and reference materials, a proportion of space costs and approved indirect rate on appropriate charges.
4. Documentation of expenditures shall be maintained and kept on record at the LA. LAs should establish written procedures for all cost allocation methodologies to maintain and ensure consistency. LA staff that work on non-NSA cost objectives must support the distribution of costs across programs on a continuous basis to avoid disproportionate treatment. These written procedures should be sent to the SA to keep on file. The selected methodology for each bullet below should be based on what is most equitable to the WIC grant. The LA will endeavor to include all expenditures, not just those necessary to meet minimum requirements.
- a. Personnel Compensation
 - (1) Documentation of personnel compensation shall be maintained through the use of ongoing time and attendance records or time studies as described in B.5. Time and Attendance Records and Time Studies.
 - b. Personnel Benefits
 - (1) Allowable personnel benefit costs can be determined by applying the nutrition education, breastfeeding promotion, or outreach salary percentage to total personnel benefit expenditures. The salary percentage can be determined as follows:

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Nutrition Education Salary Expenditures / Total Salary Expenditures =
Nutrition Education Salary %

- (2) The breastfeeding promotion and outreach salary percentages can be determined in the same manner.

c. Postage & Shipping

- (1) A log may be kept which separately records the cost of nutrition education, breastfeeding promotion, and outreach mailings.
- (2) Distribution of costs based on time and attendance records or time studies is NOT an acceptable way to document postage and shipping expenses.

d. Travel

- (1) A proportion of travel costs may be applied to nutrition education, breastfeeding promotion, and outreach. This should be based on the proportion of WIC personnel costs devoted to nutrition education, breastfeeding promotion, or outreach. For example, if personnel costs for nutrition education equal 20%, then 20% of travel may be counted as nutrition education costs. Travel costs must still be determined and charged directly to the grant in accordance with established PA WIC travel policies and rates which comply with 2 CFR 200.474.
- (2) A log which records all travel costs incurred for WIC staff to provide nutrition education, breastfeeding promotion, or outreach or training for nutrition education, breastfeeding promotion or outreach, may be used.

e. Equipment Purchases

- (1) All equipment purchased for nutrition education, breastfeeding promotion, or outreach.
- (2) Distribution of costs based on time and attendance records or time studies is NOT an acceptable way to document equipment purchase expenses.

f. Equipment Rental, Maintenance and Repair

- (1) All equipment rented for nutrition education, breastfeeding promotion, or outreach. If equipment is also used for other purposes, an equitable proportion of costs based on time and attendance records or time studies may be used.

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g. Telephone

- (1) A log of telephone costs incurred for nutrition education, breastfeeding promotion, or outreach, OR
- (2) A proportion of telephone costs may be applied to nutrition education, breastfeeding promotion, and outreach. This should be based on the proportion of WIC personnel costs devoted to nutrition education, breastfeeding promotion, or outreach. For example, if personnel costs for nutrition education equal 20% of the LA's total personnel costs, then 20% of telephone may be counted as nutrition education costs.

h. Printing and Reproduction

- (1) A log of printing and reproduction costs incurred for agency copies, and receipts for outside printing and reproduction related to nutrition education, breastfeeding promotion, and outreach. A file of materials printed shall be maintained.
- (2) Distribution of costs based on time and attendance records or time studies is NOT an acceptable way to document printing and reproduction costs.

i. Space

- (1) A proportion of the total cost of space (rent, utilities, etc.) may be applied to nutrition education, breastfeeding promotion, and outreach. This should be based on the proportion of WIC personnel costs devoted to nutrition education, breastfeeding promotion, and outreach. For example, if personnel costs for nutrition education equal 20% of the LA's total personnel costs, then 20% of space can be counted as nutrition education costs; Or
- (2) A proportion of the total cost of space would be to allocate based on actual square footage used by nutrition education, breastfeeding promotion, and/or outreach personnel.

j. Staff Training

- (1) All training expenses specifically incurred for nutrition education, breastfeeding promotion, or outreach.
- (2) Distribution of costs based on time and attendance records or time studies is NOT an acceptable way to document staff training expenses.

k. Office Supplies

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- (1) A sampling procedure can be used to develop a basis for estimating the cost of office supplies used for nutrition education, breastfeeding promotion, and outreach, OR
- (2) A proportion of office supplies costs may be applied to nutrition education, breastfeeding promotion, and outreach. This should be based on the proportion of WIC personnel costs devoted to nutrition education, breastfeeding promotion, and outreach. For example, if personnel costs for nutrition education equal 20% of the LA's total personnel costs, then 20% of office supplies can be counted as nutrition education costs.

I. Periodicals, Books and Reference Materials

- (1) All periodicals, books and reference materials specifically purchased for nutrition education, breastfeeding promotion, or outreach.

m. Nutrition Education/Breastfeeding Promotion

- (1) The cost of any item in this category which was incurred to provide participants with nutrition education or breastfeeding promotion.

n. Bonding and Insurance: Not Applicable

o. Outreach

- (1) The cost of any item in this category which was incurred to inform potential participants and referral sources about WIC Program services or to encourage participation in the WIC Program.

p. Non-Contracted Bloodwork: Not Applicable

q. Contracted Bloodwork: Not Applicable

r. Subgrants/Consultants

- (1) Any contract cost incurred to provide nutrition education, breastfeeding promotion, or outreach services.

s. Administrative/Indirect Costs

- (1) If the LA's administrative/indirect cost base includes any expenditures which have been determined to be nutrition education, breastfeeding promotion or outreach costs, the agency's indirect cost rate may be applied to such costs.

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t. Other Costs

- (1) Any other costs that were incurred specifically for nutrition education, breastfeeding promotion, or outreach purposes. Please check with project officer for items of cost not specifically mentioned above.

u. LA's shall submit nutrition education, breastfeeding promotion, and outreach costs for SA review as follows:

- (1) An interim report shall be submitted along with the March invoice by LAs that did not meet the expenditure requirement on the prior year grant. This interim report is used as a monitoring tool to ensure that LAs are on target for meeting FFY expenditure requirements. The SA will advise those LAs that are required to submit the interim report no later than March 15th of each year.
- (2) Final reports (Attachments 1 and 2), shall be submitted no later than 45 days after September 30th of each year. These reports shall account for all program expenses, including nutrition education, breastfeeding promotion, and outreach expenditures for the FFY.
- (3) Full time equivalent worked on nutrition education and breastfeeding promotion shall be submitted with the final reports.

5. Time and Attendance Records and Time Studies

a. The LA shall maintain ongoing time and attendance records which record hours and paid time off to reasonably assure the charges are accurate, allowable, and properly allocated. Time studies shall be completed for a period of either one week per month or one full month per quarter. Time identified as nutrition education, breastfeeding promotion, and outreach from those time studies can be extrapolated to the entire year and used only if they fairly represent total nutrition education, breastfeeding promotion, and outreach time.

- (1) All employees charging hours directly to WIC must complete time studies which separate all NSA time into certain NSA cost objectives, including:
 - (a) Nutrition Education;
 - (b) Breastfeeding Promotion;
 - (c) Outreach;
 - (d) General Administration; and
 - (e) Other cost objectives deemed necessary by the LA.

- (2) In order to complete the final report space survey, the LA will also track the following:
 - (a) Clinic services;

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(b) Fiscal Management;

- (c) Vendor Monitoring;
- (d) Clinic Monitoring;
- (e) Certification;
- (f) Food Instrument/Participant Data File Handling; and
- (g) Other, if significant.

(3) Time worked on Peer Counseling (Peer C) and paid with Peer C funds must be recorded separately from NSA cost objectives for employees who work on both NSA and Peer C.

- (a) Employees who only work on Peer C need not complete a time study.

(4) Time studies must be completed for the same time period(s) by all employees at the LA.

(5) Time studies must document the number of hours for which employee was paid with NSA funds during that time period.

- (a) Leave time and paid time off must be included in a separate column.
- (b) Paid time off and holiday time should not be recorded and distributed to nutrition education, breastfeeding promotion, or outreach.

(6) All time studies must be signed by the employee and their immediate supervisor.

Attachments:

- 1. WIC Outreach Expenditure Report
- 2. WIC Nutrition Education and Breastfeeding Promotion Expenditure Report

Reference(s):

- 1. WIC Regulation: 7 CFR Part 246.11, 246.14c.1
- 2. WIC Regulation: 7 CFR Parts 246.14, 246.24 and 246.25.
- 3. WIC Regulation: 2 CFR 200
- 4. Wic Regulation: 7 CFR Part 246
- 5. Public Law 101-147.
- 6. Current Pennsylvania Department of Health Contract.
- 7. P&P 2.05 Equipment Purchase, Inventory, and Disposition

Policy and Procedure Status:

- 1. This P&P supersedes P&P Number 2.03, dated May 15, 2017.

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