Chapter Thirteen
Program Costs
Overview

Introduction

Federal cost principles provide a consistent foundation for determining allowable costs under contracts, grants and other agreements with the entities that operate federal programs such as the WIC Program.

This chapter is divided into three major sections which discuss: allowable costs; Nutrition Services and Administration (NSA); and, NSA costs within the WIC clinic. Additional information on a variety of topics is included in each section and in the Appendices at the end of the chapter.

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Section A
Allowable Costs

Program Costs

Program costs must be allowable in order to be eligible for reimbursement. Allowable program costs are those which meet the criteria for authorized expenditures in the federal cost principles, primarily Office of Management and Budget (OMB) 2.CFR 200 OMB Uniform Guidance, Parts 220, 225, and 215, effective Dec 26, 2014.

To be allowable, each cost item must be:

1. Incurred to carry out essential WIC Program activities or allocable to WIC Program operations or functions.
2. Reasonable and necessary for the proper and efficient performance and administration of the award.
3. Treated consistently as a direct cost or indirect cost.
4. Determined in accordance with generally accepted accounting principles (GAAP).
5. Net of all applicable credits.
6. Not included as cost, or used to meet the cost-sharing or matching requirements of another federal award, unless specifically permitted by federal law or regulation.
7. Authorized or not prohibited under state or local laws and regulations.
8. Consistent with the regulations, policies and procedures, which apply to both federal awards and other activities of the recipient.
9. Adequately documented.

Financial records must identify the source and use of funds expended for program activities. Expenditures not recorded in these records and their related separate, self-balancing set of accounts are not allowable charges to the WIC Program.

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### Section A
Allowable Costs (Continued)

#### Reasonable and Necessary

Allowable costs must be **reasonable and necessary** for the operation of the Program.

A cost is **reasonable** if, under the circumstances, a prudent person would incur the cost when considering:

- the benefit to the Program;
- whether it is ordinary and necessary;
- sound business practices;
- market prices for comparable goods or services.

**Necessary** costs are costs incurred to carry out essential program functions and cannot be avoided without adversely impacting program operations.

#### Direct and Indirect Cost Allocation

Allowable WIC Program administrative costs are divided into two categories, direct and indirect.

**Direct costs** are incurred specifically for a program objective, and can be readily identified with a particular objective. Examples of direct costs in WIC are the wages and salaries of staff working in the WIC Program and supplies specifically used to meet Program requirements.

Direct costs are further divided into the following categories:

- Client Services
- Nutrition Education
- Breastfeeding Promotion
- Program Management

**Indirect costs** are incurred for the benefit of multiple programs, functions or other cost objectives and, therefore, cannot be identified readily and specifically with a particular program or other cost objective. They typically support administrative overhead functions such as accounting, payroll, purchasing, facilities management, utilities, etc. For further classification, indirect costs, by their nature, are considered to be Program Management costs.
### Section A
### Allowable Costs (Continued)

#### Direct and Indirect Cost Allocation (Continued)

**Allocation** is a computational method used to assign indirect costs to particular programs so that each assignable program bears a portion of the indirect cost that is commensurate with the benefit received from such costs.

The State or Local Agency will negotiate with its oversight agency a methodology for allocating indirect cost to programs. The methodology is memorialized in an approved indirect cost rate agreement negotiated for governmental agencies under 2 CFR 200 OMB Uniform Guidance and for non-government, non-profit Local Agencies.

#### Grant Components

The WIC Program’s authorizing statute, The Child Nutrition Act of 1966, as amended, provides that a State Agency’s federal WIC grant shall consist of two components: the cost of supplemental food benefits; and the cost of nutrition services and administration.

Local Agencies must assure that all costs charged to the WIC grant are allowable under not only federal cost principles but also state regulations, standards, and policies. **Allowable** costs must be **reasonable and necessary** for the operation of the program.

#### Food Costs

The acquisition costs of supplemental foods provided to WIC participants are allowable food costs. The State Agency must ensure that food costs do not exceed the customary sales price charged by the vendor. The nature of the acquisition cost is determined by the food delivery system used by the State. The cost to purchase or rent breast pumps is an allowable charge to the food component of the federal WIC grant.

**Food Costs** are determined in accordance with CFR § 246.14(b). The **Food Delivery System** is the method used by State and Local Agencies to provide supplemental foods to participants.

The **retail purchase method** is the food delivery system used by Local Agencies in Arizona to provide food benefits to participants. Food Benefits (FB) issued are valid only for the supplemental foods prescribed for that individual by the Local Agency. Participants use the FIs to purchase the supplemental food from authorized food vendors, such as retail grocery stores, who then redeem the FIs for cash from the State Agency or its fiscal agent.
Section B
Nutrition Services and Administrative Costs – General

General

State and Local Agencies must be engaged in the following functions to meet WIC Program objectives:

- Nutrition education
- Breastfeeding promotion and support
- Participant certification
- Caseload management
- Food delivery
- Vendor management
- Screenings and referrals
- General program management

The costs associated with these functions are acceptable charges to the Nutrition Services and Administration (NSA) component of the federal WIC grant, provided these costs meet the other conditions required to be allowable.

Nutrition Education and Breastfeeding Promotion and Support

The federal WIC regulations define nutrition education as individual and group sessions and the provision of materials that are designed to achieve positive change in dietary and physical activity habits, and that emphasize the relationship between nutrition, physical activity, and health, all in keeping with the personal and cultural preferences of the individual.

Expenditures for nutrition education activities must aggregate at least one-sixth (1/6) of total contract expenditures each contract year. In addition, a targeted share of funds, currently 4% of total contract expenditures, is required to be spent on breastfeeding promotion and support.

Continued on Next Page
Nutrition Services and Administrative Costs – General (Continued)

Costs to be applied to the 1/6th minimum amount required to be spent on nutrition education and the 4% target share of funds required to be spent on breastfeeding promotion and support include, but need not be limited to:

- Salary and other costs for time spent on nutrition education and breastfeeding promotion and support consultations, whether with an individual or group;
- The cost of procuring and producing nutrition education and breastfeeding promotion and support materials, including handouts, flip charts, filmstrips, projectors, food models or other teaching aids, and the cost of mailing nutrition education or breastfeeding promotion and support materials to participants;
- The cost of training nutrition or breastfeeding promotion and support educators, including costs related to conducting training sessions and purchasing and producing training materials;
- Interpreter and translator services required to perform nutrition and breastfeeding education activities;
- The cost of conducting evaluations of nutrition education or breastfeeding promotion and support activities, including evaluations conducted by contractors;
- 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 promotion and support plans; and
- The cost of monitoring nutrition education and breastfeeding promotion and support activities.

Breastfeeding promotion is an important and integral part of the WIC Program. Breast pumps are considered breastfeeding promotion costs only if they were purchased with an Agency’s WIC grant. In addition, any costs charged to a Peer Counseling Grant may not be considered a Breastfeeding Promotion cost.

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NOTE: Breastfeeding Promotion Costs in excess of the targeted amount, currently 4% of NSA expenditures, may be added to other Nutrition Education costs to meet the 1/6th of NSA expenditures target for other Nutrition Education.

Example: As of September 30th, a Local Agency’s Breastfeeding Promotion Costs are 6% of the agency’s total NSA costs. At the same time, Nutrition Education expenditures, separate from Breastfeeding Promotion Costs, total 15% of NSA costs. The 2% of Breastfeeding Promotion Costs in excess of the 4% Breastfeeding Promotion Costs target can be moved to other Nutrition Education costs so that the adjusted percentage for those costs is now 17% of NSA, and their combined total remains 21%.
Section C
Nutrition Services and Administrative Costs – Within the WIC Clinic

NSA – Clinic Activities

The following activities performed in WIC clinics are considered necessary to meet Program objectives. Provided all other tests to be allowable have been met, the direct and indirect costs associated with the following activities are allowable charges to the WIC grant.

Certification

Certification is the implementation of criteria and procedures to assess and document each applicant’s eligibility for the Program. The cost of Program Certification, nutrition assessment and equipment used to determine nutritional risk includes the following:

- Laboratory fees incurred for up to two tests for anemia per individual per Certification period. The first test is to determine anemia status. The second test may be performed only in follow-up to a finding of anemia when deemed necessary for health monitoring as determined by the WIC State Agency;
- Expendable medical supplies;
- Medical equipment used for taking anthropometric (height and weight) measurements, such as scales, measuring boards, and skin fold calipers; and for blood analysis to detect anemia; and
- Salary and other costs for time spent on nutrition assessment and Certification.

Allowable purchases are limited to equipment used to gather basic intake data for height, weight and anemia risk. If Certification costs are paid or shared with other federal, state, or local funding sources, the Local Agency may **not** charge WIC for costs covered by these sources. Expenses incurred in documenting categorical eligibility, such as pregnancy testing, are **not** allowed.

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### Section C
**Nutrition Services and Administrative Costs – Within the WIC Clinic**  
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<td>• Maintenance of participant charts and records</td>
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<td>• Appointment scheduling; reminders; Certification reviews and Recertification</td>
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<td>• Participation in public health needs assessment and surveillance activities related broadly to maternal and child health, provided that WIC has access to the information gathered</td>
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<td>• Preparing Nutrition Education materials</td>
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<td>• High-risk nutrition counseling</td>
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<td>• Issuing and accounting for Food Benefits</td>
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| Health Care Referrals | The costs of some screenings (excluding laboratory tests), referrals for other medical/social services such as immunizations, prenatal and perinatal care, well child care, and/or family planning and follow-up on participants referred for such services may be charged to the WIC grant. The costs of the services performed by the other providers to which the participant has been referred are not allowable charges to the WIC grant. |

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Section C
Nutrition Services and Administrative Costs – Within the WIC Clinic
(Continued)

NSA – Program Management Activities
The following program management activities are considered necessary to meet WIC Program objectives. Provided all criteria to be allowable have been met, the indirect costs associated with the following activities are allowable charges to the WIC NSA grant component:

- Maintaining accounting records
- Audits
- Budgeting
- Food benefits auto-reconciliation, monitoring and payment
- Vendor monitoring
- Outreach
Chapter Thirteen
Program Costs

Appendix A
Allowable and Unallowable Costs

See Attached
Allowable Costs

The following examples of allowable/unallowable costs are not all inclusive. They are intended to give guidance on appropriate expenditures and requests for reimbursement with WIC funds. If any question exists as to whether a cost is allowable or if reimbursement will be made, the Local Agency should contact the State Agency to request clarification prior to incurring the expense.

**Accounting** – Pro rata costs of establishing and maintaining financial and other information systems required for the management of the program, including costs incurred by central service agencies for these purposes.

**Administrative and Program Management Costs** – Direct and indirect costs of nutrition education, breastfeeding promotion, client services, and administration.

**Advertising** – Media costs must be incurred solely for WIC Program outreach, recruitment of WIC Program personnel, solicitation of bids for the procurement of required goods and services, and other purposes specifically related to the WIC Program.

**Audit Fees** – Prorated costs of audits necessary for the administration/management of functions related to the WIC Program.

**Breast Pumps** – Costs for purchasing or renting breast pumps are allowed, if approved by the State WIC Breastfeeding Coordinator.

**Certification Costs** – Expenditures related to Certification procedures, including expendable medical supplies and nonexpendable equipment used to determine nutritional risk. Allowable purchases are limited to equipment used to gather basic intake data for height, weight, and anemia risk. If Certification costs are paid or shared with other federal, state, or local funding sources, the Local Agency may not charge WIC for costs covered by these sources. Expenses incurred in documenting categorical eligibility, such as pregnancy testing, are not allowed.

**Communications** – Costs for telephone calls or service, phone lines, computer connections, faxes, postage, and similar expenses related to performing WIC services.

**Compensation for Personnel Services** – All personnel costs, paid currently or accrued, for services rendered to the WIC Program during the grant period, including but not necessarily limited to, wages, salaries, supplementary compensation and benefits.

Total compensation for individual employees must be reasonable for the services rendered, follow Local Agency personnel policies and be supported by the appropriate payroll documentation, such as time cards, certifications and/or Labor Activity Reports. Time studies must be performed to assure proper distribution of personnel costs.

**Employee Fringe Benefits** – Are allowable when distributed equitably among programs administered by the agency.
**Equipment, Materials and Supplies** – All equipment, print and nutrition education materials, other materials and supplies necessary to support the WIC Program. Purchases should be charged at actual prices after deducting all cash and trade discounts, rebates, and allowances received by the Local Agency.

Except for computer equipment and software, Local Agencies may purchase any single equipment or supply item without seeking approval from the State office as long as the item costs less than $5,000. Local Agencies must seek written approval from the State before purchasing any computer equipment or software. For other equipment, material and supplies, single items that exceed the $5,000 threshold require written approval from the State.

Local Agencies are responsible for the maintenance of all assets purchased with WIC funds and that these assets are adequately insured. The cost of equipment, or any item used or shared by more than one program, must be allocated appropriately among the programs which use or share the equipment or other items.

**Equipment Rental** – The cost of renting equipment from an outside contractor is allowable. No rent may be charged on agency equipment previously purchased with state or federal funds.

**Food** – Food for demonstrations and for sampling purposes by WIC participants as part of the Agency’s nutrition education program. Agencies must maintain records that support food purchases and the related nutrition education for the participants (also see unallowable costs).

**Immunization** – The costs of WIC participant immunization screening and referral are allowable WIC costs. WIC funds may not be used for purchasing vaccines or administering vaccines.

**Insurance** – Cost of insurance determined necessary to protect against loss or damage to the WIC Program.

**Legal Expenses** – Cost of specific legal expenses required in the administration of the WIC Program.

**Maintenance and Repair** – Necessary maintenance, repair, or upkeep of property, which neither adds to the permanent value of the property nor appreciably prolongs its intended life, but keeps it in efficient operating condition. Occupancy costs for utilities, janitorial service, security, etc., are allowable to the extent that they are not otherwise included in other expense categories.

**Meetings and Conferences** – Meetings when the primary purpose is the dissemination of technical information relating to the WIC Program and consistent with regular practices followed for other activities of the Local Agency.

**Memberships, Subscriptions and Professional Activity Costs** – Costs related to organizational memberships and subscriptions and professional activities necessary for the distribution of technical information related to the WIC Program.
– Costs of professional certification/recertification as part of an employee’s professional development plan that aligns with Local Agency policies and procedures. (R.D., IBCLC, etc.)

**Physical Activity Promotion** – Allowable costs in promoting physical fitness include: activities and messages relating physical activity and nutrition education, informational materials, and demonstrating physical activity.

**Printing and Reproduction** – Printing and reproduction services necessary for grant administration, including forms, reference materials, reports, manuals, and informational literature.

**Program incentive items** – Refers to a class of goods, of a nominal value, that are given to applicants, participants, potential participants, or persons closely associated with the WIC Program (excluding staff) for purposes of outreach, nutrition education or breastfeeding promotion. Other terms that may be used to describe these items include memorabilia, souvenirs or promotional items.

Program incentive items should:

a. contain a WIC-specific message that targets the potentially eligible population of WIC participants only;

b. normally be seen in public;

c. be for publications or other printed material that include program information and contain a non-discrimination statement;

d. have value as outreach devices that equal or outweigh other uses;

e. include WIC contact information, such as the State or Local Agency name, address and/or telephone number;

f. constitute (or show promise of) an innovative or proven way of encouraging WIC participation.

**Note of Caution:** Local Agencies should be sensitive to the possible perception by the public that incentive items may be viewed as a frivolous use of program funds.

**Rental Space in Buildings and Related Facilities** – Cost of space in privately or publicly owned buildings used for the benefit of the WIC Program. When space is shared with others, WIC may be charged only the portion of costs related to the area occupied by the WIC Program.

**Training and Education** – Costs of in-service training provided for employee development which benefits the WIC Program.

**Travel** – Travel costs for transportation, lodging, subsistence, and related items incurred by employees who are in travel status for WIC. Such costs may be charged based on the Local Agency's travel policy. If vehicles owned by employees of the Local Agency are used to perform WIC duties, such as clinic site visits, a mileage allowance equal to the Local Agency’s prevailing rate may be charged.
Documentation of travel expenses for the WIC Program must include the date and destination of each trip, employee’s name, and reason for each trip; these records must be signed, reviewed by authorized personnel, and be in accordance with the Local Agency travel policies.

**Vehicles** – Local Agencies may request reimbursement for expenses related to the use of WIC-owned or Agency-owned vehicles. Also, the costs of service organizations which provide automobiles for Local Agency personnel at a mileage or fixed rate and/or provide vehicle maintenance, inspection and repair services for Agency-owned cars are allowable.

When using vehicles purchased with WIC funds or otherwise provided by the State Agency, Local Agencies must adhere to the vehicle regulations, policies and procedures of the state of Arizona.

**Allowable Costs Needing Prior Approval from USDA**

**Capital Expenditures** – Any cost greater than $5,000 for facilities, equipment, other capital assets, and/or capitalized repairs which, by their nature, materially increase the value or useful life of an asset.

**Expensing** – Charging to the WIC Program the entire cost of a capital asset in the year the asset is acquired.

**Rental Costs of Unoccupied Space** – Costs of space procured for WIC Program usage may not be charged to the program during periods of non-occupancy without authorization from USDA.

**Travel - Outside of the Continental United States** – Expenditures for travel outside of the continental United States require the approval of the USDA Western Regional Office.
Unallowable Costs

The following examples of unallowable costs are not all inclusive. If any questions exist as to whether a cost is allowable or if reimbursement will be made, the Local Agency should contact the State Agency to request clarification prior to incurring the expense.

The following expenditures may not be charged to WIC:

**Bad Debts** – Any losses from uncollectible accounts, other claims, and/or related costs.

**Central Accounting and General Operations** – Costs of maintaining central accounting records required for overall local government or non-profit organization purposes, except through an approved indirect rate.

**Contingency FundContributions** – Any contributions to contingency reserves or funds for unforeseen events, such as equipment replacement.

**Contributions and Donations** – Any contributions or donations for any purpose whatsoever.

**Depreciation and Use Allowances** – These non-cash costs are generally not allowed as either direct or indirect costs if the facility was built with federal or state funds. For facilities not owned by a government body or built with government funds, depreciation may be charged as part of an approved indirect rate only.

**Entertainment** – Any social activities and related incidentals, such as meals, beverages, lodging and gratuities.

**Fees for Health Services** – Any costs of a Local Agency for providing health services in addition to those required to determine an individual’s eligibility for WIC.

**Food for meetings** – In accordance with Arizona WIC Program policy, the cost of providing food and refreshments for meetings is unallowable.

**Fines and Penalties** – Costs for violations of or failure to comply with any laws and regulations.

**Incentives or Payments to Participants** – Items such as bus fare, diapers or other incentives with no apparent outreach function.

**Interest and Other Financial Costs** – Interest on any kind of borrowing, costs of financing operations, and related fees.

**Legal Expenses** – Services furnished by the chief legal officer of a local government or their staff for the purpose of discharging the general responsibilities as legal officer or legal expenses for the prosecution of claims against the federal or state government.

**Legislative Expenses** – Any expense of government bodies, such as the legislature, county supervisors, city councils, school boards, etc., whether for legislative or executive purposes.

**Lobbying Expenses** – No funds paid to or on behalf of any person influencing or attempting to influence an officer or employee of any agency, a Member (or employee
of a Member) of Congress or state legislature, in connection with the awarding or
making of a federal contract or federal loan, the entering into of a cooperative
agreement, and the extension, continuation, renewal, amendment, or modification of a
federal contract, grant, loan or cooperative agreement, or state funding.

**Mileage Rate, Excess** – Any charges above the prevailing rate of the Local Agency
mileage allowance.

**Petty Cash** – Any petty cash funds.

**Performing non-WIC services** – Such as lead screenings or dispensing vaccines.

**Physical Fitness** – Costs that include fitness center dues or memberships; exercise
equipment, such as treadmills, stationary bicycles, hand weights, mats, steppers,
resistance bands, etc.; facility rental or modifications for physical activity purposes; and
exercise classes, one-time or ongoing, and instructors for such classes.

**Purchase of real estate**

**Self-Insured Losses** – Local Agencies must replace any such items with funds from
other sources. However, losses which are less than the Agency’s insurance policy
deductible are allowable costs.
Appendix B
Costs by Functional Area / Annual Cost Summary Report

See Attached

1. Annual Costs by Functional Areas
2. Annual Cost Summary Report
3. Personnel Activity Report
The Annual Cost Summary Report

Annually, Local and State Agencies must report, by functional area, their use of NSA funding. The Annual Cost Summary Report is designed for the Local Agency to report their expenditures by category after the close of each fiscal year. The report should be mailed to the State Agency by November 30th, following the report year, to:

Nutrition Finance Manager
150 North 18th Avenue, Suite 310
Phoenix, Arizona 85007

NOTE: Local Agencies should keep copies of the Annual Cost Summary Report with supporting documentation by fiscal year and copies should be retained for 5 years and 5 months.

The functional areas reported in the Annual Cost Summary Report are as follows:

- Client Services
- Nutrition Education
- Breastfeeding Education & Promotion
- Program Management

Below are brief descriptions with examples of costs attributable to each functional area.

**Client Services:** Client services represents all salary and supply costs related to issuing food benefits, participant services, and eligibility determination. Included in this are clinic preparation and participant phone calls. Other examples include:

- Identity, residency, income eligibility determination
- Anthropometric and hematological assessment
- Conducting diet assessments and reviewing health history
- Referrals to other health services
- Issuing food benefits
- Coordination with other programs
- Evaluating program effectiveness
- Travel costs to and from satellite or off-site clinics
**Nutrition Education:** Each year, at least 16.67% (1/6th) of the WIC NSA grant component must be used for nutrition education. These costs include all salaries and supplies needed to educate participants in understanding the importance of nutrition to health and to achieve positive change in dietary habits. Other examples include:

- Providing individual or group education sessions, including planning and preparation time
- Providing educational materials, including their development and printing
- Evaluating and monitoring nutrition education activities
- Interpreter and translator services required to perform nutrition education activities

**Breastfeeding Education and Promotion:** Breastfeeding education and promotion is an important and integral part of the WIC Program. At least 4% of the WIC NSA grant must be spent in this category. Examples of breastfeeding promotion costs include:

- Salaries and related costs of staff to counsel participants
- Costs for producing internal education and training materials
- Costs for training staff in breastfeeding activities
- Costs for monitoring and evaluating breastfeeding activities
- Costs of breastfeeding aids

**NOTE:** Breast pumps are considered breastfeeding promotion costs only if they were purchased with an Agency’s WIC grant. In addition, any cost charged to the Peer Counseling Grant may not be considered a Breastfeeding Promotion cost.

**Program Management – Administration**

- General oversight, supervision, time spent on personnel issues, and management meetings.
- Food Instrument accountability
- Preparation of administrative records and time cards
- Vacation, sick leave, break time, and any other compensated time off
- Expenses related to audits, accounting, and program reports, including fiscal reporting
Indirect Costs

Indirect costs are costs that cannot be identified with a specific program or activity and are shared with a number of agency programs. Indirect costs allocated to the WIC grant are determined by taking an approved indirect rate and multiplying it against incurred allocable direct costs. Indirect cost rates must be evaluated annually for accuracy. These costs are regarded as Program Management costs for the Annual Cost Summary Report.

Time Studies

Costs reported by functional area result from time studies which measure time spent performing duties in the functional areas and by direct purchase of items or materials related to them.

In lieu of daily time studies, an agency may do a representative time study with the following time frames:

- One (1) week a month
- One (1) month a quarter

Annual one-month studies are no longer acceptable.

Personnel Activity Report

In lieu of time studies, an agency may complete a Personnel Activity Report with the following requirements

- Must be prepared at least monthly and coincide with one or more pay periods
- Must be signed by both employee and the supervisor
- Must include which functional area(s) their time was spent.
# ANNUAL COST SUMMARY REPORT

**LOCAL AGENCY:** ________________________________  **DATE:** ____________

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**AUTHORIZED SIGNATURE:** ________________________________
Appendix C
Time Study Instructions and Forms

See Attached

1. Time Study Instructions
2. Daily Time Study Form
3. Personnel Activity Report
How to Complete the Time Study

Performing the time study requires each employee to complete a Daily Time Study Sheet for each day of the representative time period selected. WIC employees complete a Daily Time Study Sheet according to the following directions:

**Headings:** Fill in the appropriate date, Local Agency, employee name, title, and funding source.

**Date:** For each weekday (do not include weekends unless clinic is open), complete the columns for each functional area, Client Services, Nutrition Education Breastfeeding Education and Promotion, and Program Management with the time spent for each activity, in minutes.

If there was a holiday, sick day, or vacation day, write this by the appropriate date.

**Functional Area columns**

**Program Management:**

Log the time spent each day, in minutes, on activities which do not fall into the categories listed below. Some examples are: staff training on personnel rules, time spent supervising a staff member or receiving an evaluation.

**Nutrition Education:**

Log the time spent each day, in minutes, providing nutrition education. (You may use HANDS as documentation of the time spent on individual or group education.) Record only nutrition education time under this heading. Do not include breastfeeding education and promotion minutes in this column.

- **Example 1:** A one-hour training session for CNWs on bottle habits would be logged as 60 minutes of nutrition education training.
- **Example 2:** A WIC staff person conducts a 30-minute group education class; log 30 minutes of nutrition education.

**Breastfeeding Education & Promotion:**

Log the time spent, in minutes, on participant education related to breastfeeding, community activities, such as a meeting with hospital staff on breastfeeding, a phone call to answer breastfeeding questions for a participant, staff training for breastfeeding promotion, and breastfeeding materials development.

**Client Services:**

Log the time spent each day, in minutes, on Certification activities, Food Instrument issuance and contact with participants such as answering questions about community resources or scheduling.

- **Example:** The staff member spends 10 minutes talking to a client about family planning services. Log 10 minutes of Client Services.
**Total Minutes:**
At the end of the day, add (down) the minutes recorded daily under each column. These minutes will be recorded as the Total number of minutes spent on WIC activities in each functional area. At the end of the day, add (across) all of the minutes recorded for each activity and record the number under the heading Total Minutes/Day.

**Total Hours/Day:**
Calculate the total hours for the day by dividing the number of minutes by 60. Record the hours under the heading Total Hours/Day for each column.

**Signature:** When completed, each employee should sign their Daily Time Study Sheet and turn it into their supervisor.

**NOTE:**
- All time reported by the individual must match payroll records.
- Staff funded by two or more programs must complete a Personnel Activity Report instead of a Daily Time Study Sheet.
ARIZONA WIC PROGRAM

DAILY TIME STUDY SHEET

Local Agency: ___________________________  Employee Name: ___________________________

Month/Year: ___________________________  Date: ___________________________

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Client Services</th>
<th>Nutrition Education</th>
<th>B/F Education And Promo</th>
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<tbody>
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<td>6AM-7AM</td>
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Employee Signature: ____________________________________________
### Labor and Personnel Activity Report

**Department of Health Services**

#### Pay Period: [ ] To: [ ]

**Name:** [ ]  
**Position No:** [ ]  
**EIN:** [ ]  
**Telephone Number:** [ ]  

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#### LEAVE Time

- **COMP** 330  
- **HOLIDAY** 320  
- **ANNUAL** 300  
- **SICK** 310/311  
- **JURY DUTY** 350  
- **PARTIAL DAY** 105  
- **OTHER** 0

**Total Leave Hours:** 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

#### PAR

**Pay Period Totals:** 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

#### WIC Time

- **# Hours Program Management** 0  
- **#Hours Nutrition Education** 0  
- **#Hours Breastfeeding Education** 0  
- **#Hours Client Services** 0

**Total WIC Hours:** 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

I certify that the hours above represent to the best of my knowledge, an accurate record of the time that I have devoted to the identified programs/activities as per ADHS policies and procedures.

**Employee Signature:** [ ]  
**Date:** [ ]

**NOTE:** Due to Timekeeper when signing time sheet.  
Due into Payroll Office on Monday, before close of business.  
LAR will not be processed without Signatures.

**Supervisor Signature:** [ ]  
**Date:** [ ]  
**Financial Accountant:** [ ]  
**Date:** [ ]
Chapter Thirteen
Program Costs

Index
