# V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

(Please indicate) **State Agency:** **Utah** for **FY** **2016**

NSA expenditures involve the process of allocating, documenting and monitoring the distribution of administrative funds to local agencies, including the monitoring of nutrition education costs, and State and local agency direct/indirect costs.

***A. Funds Allocation-246.4(a)(13):*** describe the policies and procedures used to allocate administrative funds to local agencies, including start-up funds, and conversion of food funds to NSA funds.

***B. Local Agency Budgets/Expenditure Plans-246.4(a)(2):*** describe the policies and procedures for preparing and submitting local agency budgets and expenditure plans and the services that are entirely supported by WIC Program funds.

***C. State and Local Agency Access to Funds-246.4(a)(13):*** describe the procedures and method(s) of distribution/ reimbursement of NSA funds to local agencies.

***D. Reporting and Reviewing of State and Local Agency Expenditures-246.4(a)(11)(iv); (12); and (13):*** describe the policies and procedures used to report, monitor, and review State and local agencies' expenditures, including the documentation of staff time, local agency report forms, on-site reviews of local agencies' NSA expenditures, and in-kind contributions.

***E. Nutrition Education Costs-246.4(a)(9):*** describe the plans and procedures used to meet the nutrition education expenditure requirements, including monitoring activities, local agency reports, and assurances that the special nutrition education needs of migrant farmworkers and their families, Indians, and homeless persons are met.

***F. Indirect Costs-246.4(a)(12):*** describe the policies and procedures used to document and monitor indirect cost rates and services at the State and local level.

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

### A. Funds Allocation

☐ **DOES NOT APPLY (PROCEED TO NEXT SECTION)**

**1. Allocation Process**

**a. The State agency has established and provided written procedures to local agencies describing the process for allocation of NSA funds among local agencies.**

☒ Yes ☐ No

**b. Local agencies were involved in developing these procedures via:**

☒ Task force/committee of selected local agencies

☒ Comment on proposals made available to all local agencies

☒ Other (describe): State law requires approval of the Governance Council

**c. The State agency allocates NSA funds to local agencies through the use of:**

☐ A negotiated budget ☒ Flat cost per participant Statewide

☒ Formula (variable) ☐ Other method (describe): _____

**d. The allocation procedure takes the following factors into account (check all that apply):**

☐ Staffing needs

☒ Number of participants

☒ Population density

☐ Cost-containment initiatives

☐ Availability of administrative support from other sources

☒ Other (specify): Base rate and then variable factors.

**e. The State agency methodology for funds allocations to local agencies includes a mechanism for reallocation.**

☒ Yes

☐ Monthly ☐ Quarterly ☐ Semiannually ☒ Other (specify): as new allocations are received by the state.

☐ No

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____

**2. Conversion of Food Funds to NSA Funds**

**a. The State agency converts food funds to NSA funds:**

☐ Based on a plan submitted to FNS to reduce average food costs per participant and to increase participation above the FNS-projected level for the State agency.

☐ The State agency achieves, through acceptable measures, increases in participation in excess of the FNS-project level for the State agency.

☐ Describe measures used to increase participation:

_____

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES
### A. Funds Allocation

**3. The State's Fiscal Year runs from** 10/01/2015 **to** 09/30/2016

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

---

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES
### B. Local Agency Budgets/Expenditures Plans

**1. Local Agency Budgets/Expenditure Plans**

**a. The State agency requires its local agencies to prepare and submit administrative budgets.**

☐ Yes ☒ No ☐ Not Applicable

**If yes, the State agency requires that local agency budgets include the same cost categories as those used for State-level budget preparation.**

☐ Yes ☐ No

**b. Local agencies' budgets are broken out by (check all that apply):**

☒ Not applicable

☐ Line items

- ☐ Accounting
- ☐ ADP services
- ☐ Breastfeeding aids
- ☐ Capital expenditures
- ☐ Clinic/lab services
- ☐ Communications
- ☐ Employee salaries
- ☐ Employee fringe benefits
- ☐ Lease or rental of space
- ☐ Maintenance and repair
- ☐ Materials and supplies
- ☐ Memberships, subscriptions, and professional activities
- ☐ Printing and reproduction
- ☐ Training and education
- ☐ Transportation
- ☐ Travel
- ☐ Other (specify): _____

☒ Functions

- ☒ General administration/ program management
- ☐ Food delivery
- ☐ Certification
- ☒ Nutrition education
- ☒ Breastfeeding promotion/support (e.g., breastfeeding aids)
- ☒ Client services
- ☒ Other (specify): Technology Services

**c. The State agency has an established formal process for local agencies to follow when requesting amendments or modifications to their budgets.**

☒ Yes ☐ No ☐ Not Applicable

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES
### B. Local Agency Budgets/Expenditures Plans

**d. In order to prepare the federally required WIC administrative budget, the State agency:**

- ☐ Uses local agency budgets or prior year expenditures
- ☐ Reports under an ongoing system to collect this data
- ☒ Extracts or consolidates data reported under other State or local agency systems to group costs under the federal line items and functions
- ☐ Other (describe): _____

(State WIC administrative budgets are not submitted to FNS, but are used by State agencies as a management tool and may be reviewed by FNS.)

**ADDITIONAL DETAIL: SA/LA Spending Plan Appendix and/or Procedure Manual (citation):**

_____

**2. Please indicate below the services that are entirely supported by WIC funds:**

- ☒ Anthropometric measurements
- ☒ Nutrition counseling/education
- ☒ Breastfeeding promotion/support
- ☒ Immunization status assessments
- ☒ Referrals to health and/or social services
- ☒ Hematological assessments
- ☐ Other (specify): _____

**ADDITIONAL DETAIL: SA/LA Spending Plan Appendix and/or Procedure Manual (citation):**

_____

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES
### C. State and Local Agency Access to Funds

**1. The State Agency manages its NSA Grant on a/an:**

- ☐ Cash basis ☒ Accrual basis
- ☐ Other (specify): _____

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

### C. State and Local Agency Access to Funds

**2. Reimbursement/Provision of Funds to Local Agencies**

**a. The State agency provides local agencies with funds in advance.**

- ☐ Yes (state conditions): _____
- ☒ No
- ☐ Not Applicable (Proceed to next section.)

**If yes, advances must be reconciled to incoming claims. Local agency claims are submitted:**

☐ Monthly ☐ Quarterly

**b. In order to qualify for payment, an expenditure must be (check all that apply):**

- ☒ At or below the level of its approved budget line item
- ☒ Supported by appropriate documentation (e.g., check or receipt)
- ☒ A reasonable and necessary expense for WIC
- ☐ Other (specify): _____

**c. If an expenditure exceeds the budget provided for that particular line item, the State agency requires the local agency to (check all that apply):**

- ☐ Submit a supplemental request
- ☐ Provide a justification for exceeding the budget line item
- ☐ Make an offsetting adjustment to another line item in its budget
- ☐ Request approval of a budget modification
- ☒ Other (explain): Pay with county funds

**d. Local agencies receive payment via:**

☒ Electronic funds transfer ☒ State treasury check/warrant

☒ Other (specify): Some small agencies receive checks.

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

### D. Reporting and Reviewing of State and Local Agency Expenditures

**1. Documentation of Staff Time**

**a. How does the State agency determine the percentage of staff time devoted to WIC tasks to document allowable staff costs under the WIC Program (check all that apply):**

| At SA | At LA | |
|---|---|---|
| ☐ | ☐ | 100 percent reporting |
| ☒ | ☐ | Random moment sampling |
| ☐ | ☐ | Periodic time studies: |
| ☐ | ☒ | 1 week/month |
| ☐ | ☐ | 1 month/quarter |
| ☐ | ☐ | Other (specify): _____ |

**b. The State agency last evaluated its time documentation protocol on (specify date).** 10/01/2012
**If available, please attach a copy of the protocol to this section or cite Procedure Manual reference.**

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

---

**2. Local Agency Report Forms**

**a. The State agency specifies standard forms and/or procedures for local agencies to use in reporting monthly local-level expenditures.**

☐ Yes ☐ No ☒ Not Applicable (Proceed to next section)

**b. If a standard form is used, it requires local agencies to report NSA expenditures by:**

☐ Same categories as local agency budget

☐ Other format which includes:

☐ **Line items**

- ☐ Accounting
- ☐ ADP services
- ☐ Breastfeeding aids
- ☐ Capital expenditures
- ☐ Clinic/lab services
- ☐ Communications
- ☐ Employee salaries
- ☐ Employee fringe benefits
- ☐ Lease or rental of space
- ☐ Maintenance and repair
- ☐ Materials and supplies
- ☐ Memberships, subscriptions, and professional activities
- ☐ Printing and reproduction
- ☐ Training and education
- ☐ Transportation
- ☐ Travel
- ☐ Other (specify): _____

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

### D. Reporting and Reviewing of State and Local Agency Expenditures

☐ **Functions**

- ☐ General administration/ program management
- ☐ Food delivery
- ☐ Certification
- ☐ Nutrition education
- ☐ Breastfeeding promotion/support (e.g. breastfeeding aids)
- ☐ Client services
- ☐ Other (specify): _____

☐ **Other** (specify): _____

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____

**3. On-Site Review of Local Agencies' Administrative Expenditures**

**a. The State agency conducts on-site reviews of local agency administrative expenditures:**

☒ Annually ☐ Every two years ☐ Every three years

☒ Other (specify): Done under the local single audit, we are informed of any findings.

**The review is conducted by:**

☐ WIC State agency staff

☒ State Department of Health fiscal or audit staff

☐ CPA or audit firm

☐ Other (specify): _____

**b. The State agency utilizes a standard format/guide to review local agencies' NSA expenditures.**

☒ Yes ☐ No

**If yes, the standard review guide includes the following procedures (check all that apply):**

☒ Verification of at least one monthly billing/claim/expenditure report against source

☒ Documents

☒ Tracking written approval of procurements

☒ Requesting records of ordering, receipt, billing, and payment

☒ Determination that costs were necessary, reasonable and appropriate

☒ Determination that costs were properly allocated among WIC and other programs

☒ Determination that personnel costs charged to WIC were appropriate

☒ Determination that local agencies' indirect costs were appropriately charged

☐ Other (specify): _____

**c. If available, please attach a copy of the State agency's NSA expenditure review guide.**

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES
### D. Reporting and Reviewing of State and Local Agency Expenditures

**d. The State agency notifies local agencies of findings and establishes claims for unallowable costs, as appropriate.**

☒ Yes ☐ No

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

---

**4. The State agency requires local agencies to document the sources and values of in-kind contributions.**

☐ Yes ☒ No

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

---

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES
### E. Nutrition Education Costs

**1. The State agency documents that it meets its nutrition education and breastfeeding promotion expenditure requirements per 7 CFR 246.14(c)(1) via:**

☐ Activity reports ☐ Time studies ☐ Itemizing expenditures

☒ Other (specify): _____

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

---

**2. The State agency monitors expenditures for the following activities related to breastfeeding promotion and support at the State and/or local level (check all that apply):**

| | At SA | At LA |
|---|---|---|
| Breastfeeding promotion coordinator's salary | ☒ | ☐ |
| Written educational materials | ☒ | ☐ |
| Participant education/counseling | ☒ | ☐ |
| Staff training | ☒ | ☐ |
| Breastfeeding promotion activities | ☒ | ☐ |
| Direct support costs | ☒ | ☐ |
| Breastfeeding aids and equipment (e.g., breast pumps purchased with NSA funds) | ☒ | ☐ |
| Other | ☐ | ☐ |

(If other, specify): _____

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

---

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES
### E. Nutrition Education Costs

**3. In the event that the State agency uses funds from other sources in meeting minimum expenditure requirements for nutrition education (NE) and breastfeeding promotion and support (BFPS), please provide below the source of these funds, the amount, and the method the State agency will use to document the use of these NE and BFPS funds. (Federal WIC food funds used to purchase/rent breast pumps, and expenditures from breastfeeding peer counseling funds, cannot be counted toward the nutrition education and breastfeeding expenditure requirement.)**

| Source | Amount |
|---|---|
| | |
| | |
| | |

**Method(s):**

☐ Activity reports ☐ Time studies ☐ Itemizing expenditures

☐ Other (specify): _____

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____

**4. Local agencies report nutrition education and breastfeeding promotion and support costs:**

☒ When they report routine NSA costs

☐ Through a different system (specify): _____

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES
### F. State and Local Agency Indirect Costs

**1. Indirect Cost Rate and Services**

**a. Please list below indirect cost/cost allocation agreements in which the State agency is included:**

Utah Department of Health

_____

_____

_____

**b. The State agency's indirect cost rate(s) is _____ (%) and is based on:**

☒ Salaries ☐ Direct costs for administration ☐ Both

☐ Other (specify): _____

**c. Please cite the effective date of the State agency's current negotiated agreement and/or cost allocation plan for indirect costs:** 07/01/2014 **.**

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

### F. State and Local Agency Indirect Costs

**d. The State agency receives the following types of services under the indirect cost rate agreement(s):**

- [x] Budgeting/accounting
- [ ] ADP
- [ ] Communication/phone/mail
- [x] Legal services
- [ ] Printing/publication
- [ ] Equipment usage/maintenance
- [x] Personnel/payroll
- [ ] Space usage/maintenance
- [ ] Central supply
- [x] Procurement/contracting
- [ ] Audit services
- [ ] Other (specify): _____

**e. The State agency allows local agencies to report indirect costs.**

[ ] Yes [ ] No [x] Not Applicable

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____

**2. Review of Indirect Cost Documentation**

**a. The State agency and local agencies ensure that services received and paid for through indirect costs benefit WIC and are not also charged directly to WIC by comparing direct charges by line item to a listing of services paid by funds collected through the application of the indirect cost rate:**

- [x] Done for State agency level indirect costs (frequency): _____
- [ ] Done for local agency level indirect costs (frequency): _____
- [ ] Not done at either level.

**b. State and local agency WIC management have access to and review the following documents as applicable to ensure that indirect cost services are not also charged directly to WIC (check all that apply):**

| | At SA | At LA |
|---|---|---|
| Indirect cost agreements/plans | [ ] | [ ] |
| The accounting mechanism used to ensure the propriety of indirect cost charges | [x] | [ ] |
| A copy of the cost allocation plan | [ ] | [ ] |
| A list of all services paid from indirect costs | [ ] | [ ] |
| Other documentation related to the establishment and charging of indirect costs | [ ] | [ ] |
| Not applicable | [ ] | [ ] |

## V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

### F. State and Local Agency Indirect Costs

**c. When the State agency reviews the local agencies' indirect cost rate agreements, the review includes (check all that apply):**

- ☐ Required submission of indirect cost agreement by the local agency to the State agency
- ☐ Assessment of how the rate or method is applied (correct time period, percentage, and base)
- ☐ Verification that the State agency had previously approved the local agency to negotiate such an agreement
- ☐ Post-review or audit to ensure the rate was applied correctly
- ☐ Other documentation related to the establishment and charging of indirect costs (list): _____
- ☒ Not applicable

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):**

_____