

## **6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

### **POLICY:**

The Local Agency is charged with the provision of Nutrition Education to all adult participants and to the parents/guardians of infant or child participants; and with the provision of Breastfeeding Promotion and Support to all pregnant and breastfeeding participants.

### **PROCEDURE:**

#### **A. Nutrition Education**

1. Nutrition Education expense is a measure of the level of provision. The State Agency requires a **minimum** expense, calculated as follows:

*Nutrition Services and Administration expenditure  
minus Breastfeeding Promotion and Support requirement  
divided by five (5)  
equals the Nutrition Education requirement.*

***Note:** Breastfeeding Promotion and Support expenses in excess of the requirement may be used toward the Nutrition Education requirement.*

2. The cost of Nutrition Education must be incurred according to Federal Regulations and guidelines.
3. Nutrition Education costs will be limited to activities that are distinct and separate efforts to help participants understand the relationship between nutrition and health. The cost of dietary assessment for certification, prescribing and issuing of WIC foods and providing referrals will not be applied to costs for Nutrition Education. The above costs are to be classified/documented in the Client Services category.
4. Allowable costs for Nutrition Education may include, but are not limited to, the following:
  - < Salary and other costs for time spent on Nutrition Education consultations whether with an individual or group;
  - < The cost of procuring and producing Nutrition Education materials including handouts, flip charts, transparencies, filmstrips, projectors, food models, food for demonstration, other teaching aids and mailing Nutrition Education materials to participants;
  - < The cost of training nutrition educators, including costs related to conducting training sessions and purchasing/producing training materials;
  - < The cost of conducting evaluations of Nutrition Education, including contractor involvement;
  - < Salary and other costs incurred in developing the Nutrition Education portion of the State Plan and Local Agency Nutrition Education Plans;

## **6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

- < The cost of monitoring; and
  - < Incentive items of reasonable and necessary costs
5. The Nutrition Education incentive items should:
- < Be targeted to participants;
  - < Contain the FCS-approved nondiscrimination statement on publications or other printed material that also include Program information;
  - < Have clear and useful connection to Nutrition Education messages;
  - < Either convey enough information to be considered educational or be utilized by participants to reinforce Nutrition Education contacts;
  - < Have value as Nutrition Education aids that equal or outweigh other uses; and
  - < Be distributed to the audience for which the items were designed, (i.e. sippy cups distributed to mothers of infants who are learning to drink from a cup)
6. When the Local Agency total reported Nutrition Education expenditure is less than the required amount, the State Agency will issue a claim for the difference.

### **B. Breastfeeding Promotion and Support**

1. Breastfeeding Promotion and Support will be funded through the Administrative and Program Services category of funds provided by the State Agency. The amount to be expended by the Local Agency for Breastfeeding Promotion and Support will be determined by the State Agency on an annual basis. The formula used to determine the requirement is as follows:
- WV Federal Requirement for Breastfeeding Promotion and Support  
times percent of Federal WIC-NSA Grant to the Local Agency  
equals the Local Agency Breastfeeding Promotion and Support requirement.*
- Note: This amount is in addition to the requirement to expend at least one-fifth of  
Administrative and Program Services funds on Nutrition Education activities.*
2. The cost of Breastfeeding Promotion and Support must be incurred in accordance with Federal Regulation and guidelines (see **Policy 6.05, Expenditure - Federal Regulations**).
3. Breastfeeding Promotion and Support costs will be limited to activities that encourage the initiation and support duration of breastfeeding among participants.
4. Allowable costs for Breastfeeding Promotion and Support and the continuation of breastfeeding may include, but are not limited to, the following:

**6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

- < **Breastfeeding aids**, such as, breast pumps, breast shells, nursing supplementer, nursing bras and nursing pads which directly support the initiation and continuation of breastfeeding, insurance and service fees in providing breast pumps, items used for training and demonstration purposes to promote breastfeeding or assist participants in using breastfeeding aids including, models to illustrate the use of various breastfeeding aids, and dolls used to illustrate nursing;

*Note: Breastfeeding aids which do not directly support the initiation and continuation of breastfeeding, including topical creams, ointments, Vitamin E, foot stools, infant pillows, or nursing blouses are **not** allowable costs.*

- < Salary and benefit expenses of WIC staff delivering educational and direct client services related to breastfeeding;
- < Salary and benefit expenses of Breastfeeding Peer Counselors and individuals hired to undertake home visits and other actions intended to assist women to continue with an initial decision to breastfeed;
- < Salary and benefits expenses of staff and non-WIC professionals to deliver and attend training on Breastfeeding Promotion and Support;
- < Costs of clinic space devoted to education and/or training activities related to breastfeeding, including space and furniture for nursing during clinic hours which help provide an environment conducive to breastfeeding;
- < Salary and benefit expenses for WIC staff to participate in State and local planning committees and/or educational and training activities dedicated to Breastfeeding Promotion and Support;
- < Salary and benefit expenses and costs of materials, etc. created or used in the evaluation or use of breastfeeding initiatives or contractual agreements entered into for this purpose;
- < Salary and benefit expenses for WIC staff to organize volunteers and community groups to support breastfeeding WIC participants;
- < Travel and related expenses incurred by WIC staff related to any of the above items;
- < Costs of reimbursable agreements with other organizations, public or private, to undertake training and direct service delivery to WIC participants concerning Breastfeeding Promotion and Support; and
- < Incentive items of reasonable and necessary costs

5. The Breastfeeding Promotion and Support incentive items will:

**6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

- < Be targeted to participants;
  - < Contain the FCS-approved nondiscrimination statement on publications or other printed material that also include Program information;
  - < Be clear and useful in the promotion and support of breastfeeding;
  - < Inform participants about the benefits of breastfeeding and offer support and encouragement to initiate and continue to breastfeed;
  - < Have value as Breastfeeding Promotion and Support items that equal or outweigh other uses; and
  - < Be distributed to the audience for which the items were designed
6. When the Local Agency total reported Breastfeeding Promotion and Support expenditure is less than the required amount, the State Agency will issue a claim for the difference.

**C. Reporting Nutrition Education and Breastfeeding Promotion and Support Expenses**

1. The Local Agency will report Nutrition Education and Breastfeeding Promotion and Support expenses, by line item, each month as part of the monthly Expenditure Report.
2. Data on expenditures will be maintained and kept on record at the Local Agency.
3. Full time equivalent staff hours spent on Nutrition Education and Breastfeeding Promotion and Support will be submitted with the detailed budget.

**D. Allowable Nutrition Education and Breastfeeding Promotion and Support Expenses**

**1. Personnel Compensation Cost Category:**

- a) **Allowable** Nutrition Education and Breastfeeding Promotion and Support personnel compensation include:
  - < Staff salary and benefit expenses in the delivery of services;
  - < Planning for individual and group counseling sessions;
  - < Procuring and producing materials;
  - < Attending related training sessions, meetings and seminars;
  - < Mailing of supplies and education materials to participants;
  - < Conducting telephone consultations with participants;
  - < Training of personnel;

**6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

- < Conducting evaluations;
- < Developing Nutrition Education and Breastfeeding Program Plans; and
- < Monitoring of Nutrition Education and Breastfeeding Promotion and Support

b) **Documentation** of personnel time be conducted one month per calendar year quarter with use of the **WIC Staff Time Record (WIC-30)** records time spent on specific Nutrition Education and Breastfeeding Promotion and Support activities. Time spent on Nutrition Education and Breastfeeding Promotion and Support will be kept separately.

c) **Unallowable** personnel compensation:

- < Cost of dietary assessments for the purpose of certification;
- < Cost of prescribing and issuing supplemental foods; and
- < Cost of providing referrals to other health care and social services.

*Note: An estimate of time spent with the participant beyond that necessary for certification and food prescription can be claimed as Nutrition Education and/or Breastfeeding Promotion and Support expenditure.*

2. **Personnel Benefits Cost Category:**

- a) **Allowable** personnel benefits include fringe benefits on wages earned in the above personnel cost categories.
- b) Documentation of personnel benefits costs include documentation to support personnel costs for Nutrition Education and Breastfeeding Promotion and Support will also support personnel benefits. Allowable personnel benefits costs may be determined by applying the Nutrition Education salary percentage to total personnel benefits expenditures. The Nutrition Education salary percentage is determined as follows:

*Nutrition Education Salary Expenditures  
divided by Total Salary Expenditures  
equals Nutrition Education Salary Percentage.*

*Note: The Breastfeeding Promotion and Support salary percentage may be determined in the same manner.*

3. **Travel Expense Cost Category:**

- a) **Allowable** travel expense include a proportion of travel costs may be applied to Nutrition Education and Breastfeeding Promotion and Support. This should be

## **6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

based on the proportion of WIC personnel costs devoted to Nutrition Education or Breastfeeding Promotion and Support.

***Example:** If personnel costs for Nutrition Education equals 20 percent of the Local Agency's total personnel costs, then 20 percent of travel can be counted as Nutrition Education costs; or*

**Allowable** travel costs can be determined as follows:

- < Identify all travel costs incurred solely for the purpose of providing Nutrition Education or Breastfeeding Promotion and Support. Subtract those costs from total travel costs;
- < Identify all travel costs that can be specifically connected to other Program areas such as vendor monitoring, anthropometric training, certification of participants, or distribution of food instruments. Subtract those costs from total travel costs;
- < Multiply the remaining balance of total travel costs by the percentage of total personnel costs allocated to Nutrition Education and Breastfeeding Promotion and Support;
- < Add the resulting amount to the travel costs incurred solely for the purpose of providing Nutrition Education or Breastfeeding Promotion and Support. This sum equals allowable travel costs.

- b) **Documentation** of travel expense includes travel reports, schedules, and copies of employee expense voucher with receipts attached.

### **4. Equipment Purchase Cost Category:**

- a) **Allowable** equipment costs include all equipment purchased for Nutrition Education or Breastfeeding Promotion and Support.
- b) **Documentation** of equipment costs include purchase receipts or invoices.

### **5. Equipment Rental, Maintenance, Repair Cost Category:**

- a) **Allowable equipment rental** costs include all equipment rented for Nutrition Education or Breastfeeding Promotion and Support, including the use of a breastfed baby weight scale.
- b) **Allowable maintenance and repair** costs include repair or maintenance costs for equipment used for Nutrition Education or Breastfeeding Promotion and Support. If equipment is used for other purposes, an equitable proration of costs may be used.
- c) **Documentation** of equipment rental, maintenance and repair costs include rental and/or maintenance and repair receipts or invoices. Rental for the breastfed baby

**6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

weight scale must include a physician prescription or other documentation indicating the need for the equipment.

6. **Telephone Cost Category:**

- a) **Allowable** telephone costs include the cost of telephone service for Nutrition Education and Breastfeeding Promotion and Support purposes.
- b) **Documentation** of telephone costs include:
  - < A log of telephone costs incurred for Nutrition Education and Breastfeeding Promotion and Support; or
  - < The Nutrition Education and Breastfeeding Promotion and Support salary percentage may be applied to total telephone expenditures to determine Nutrition Education and Breastfeeding Promotion and Support phone costs.

7. **Printing and Reproduction Costs Category:**

- a) **Allowable** printing and reproduction costs include the cost of printing and reproducing Nutrition Education and Breastfeeding Promotion and Support materials.
- b) **Documentation** of printing and reproduction costs include use of a printing and reproduction log for Local Agency copies. Maintain receipts for outside printing and reproduction. Maintain a file of materials printed.

8. **Space Cost Category:**

- a) **Allowable** space costs include a proportion of the total cost of space costs (rent) may be applied to Nutrition Education and Breastfeeding Promotion and Support. The Nutrition Education and Breastfeeding Promotion and Support salary percentage may be applied to total space expenditures to determine Nutrition Education and Breastfeeding Promotion and Support space costs.
- b) **Documentation** of space costs include, but are not limited to, lease agreements and rent receipts.

9. **Staff Training Cost Category:**

- a) **Allowable** staff training costs include those incurred to improve Nutrition Education and Breastfeeding Promotion and Support skills.
- b) **Documentation** of staff training costs include purchase receipts, invoices and/or staff time records.

10. **Office Supplies Cost Category:**

**6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

- a) **Allowable** office supplies costs include office supplies used for Nutrition Education and Breastfeeding Promotion and Support.
  - b) **Documentation** of office supplies costs include:
    - < A sampling procedure may be used to develop a basis for estimating the cost of office supplies used; or
    - < The Nutrition Education and Breastfeeding Promotion and Support salary percentage may be applied to total office supply costs.
11. **Periodicals, Books, Reference Materials Cost Category:**
- a) **Allowable** periodicals, books, reference materials costs include all periodicals, books, and reference materials used directly for Nutrition Education and Breastfeeding Promotion and Support purposes.
  - b) **Documentation** of books, periodicals, and reference materials costs include purchase receipts or invoices.
12. **Educational Materials Cost Category:**
- a) **Allowable** Educational Materials costs include the cost of any item in this category which was incurred to provide Nutrition Education and Breastfeeding Promotion and Support.
  - b) **Documentation** of Nutrition Education and Breastfeeding Promotion and Support cost include purchase receipts or invoices.
13. **Bonding and Insurance Cost Category:**
- Not applicable.
14. **Outreach Cost Category:**
- Not applicable.
15. **Non-Contracted Bloodwork Cost Category:**
- Not applicable.
16. **Contracted Bloodwork Cost Category:**
- Not applicable.
17. **Contracted Cost Category:**



**6.06 Expenditure -Nutrition Education and Breastfeeding Promotion and Support**

---

- a) **Allowable** Nutrition Education and Breastfeeding Promotion and Support contracted costs include any contract cost incurred to provide Nutrition Education and Breastfeeding Promotion and Support services.
- b) **Documentation** of Nutrition Education and Breastfeeding Promotion and Support contracted costs include copies of contracts and payments to contractors.

18. **Other Cost Category:**

- a) **Allowable** other costs include any other costs which were incurred specifically for Nutrition Education and Breastfeeding Promotion and Support purposes.
- b) **Documentation** of other costs includes purchase receipts and invoices.

19. **In-Kind Contributions Cost Category:**

In-kind contributions can be used to meet the 1/5 Nutrition Education expenditure requirement or the Breastfeeding Promotion and Support expenditure requirement, if prior approval from FNS is requested and given.

**REFERENCES:**

1. WIC Regulations 246.14, Program Costs
2. SFP 96-089, Nutrition Education and Breastfeeding Promotion and Support Expenditures Requirements
3. OMB Circular A-87, Cost Principles for State and Local Governments
4. SFP 95-040, Allowability of Costs for Program Incentive Items
5. SFP 95-019, Breastfed Baby Weight Scale
6. SFP 94-110, Direct/Indirect Breastfeeding Aids
7. SFP 91-028, Allowability of Expenditures for Program Incentive Items
8. WIC Cost Allocation Guide