

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

State Agency: West Virginia for FY 2025.

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.

During disasters, emergencies, public health emergencies, or a supply chain disruption, including infant formula recalls, the State agency may request to implement existing and allowable regulatory flexibilities or waivers to support the continuation of Program benefits and services. Waivers granted under Access to Baby Formula Act of 2022 (codified at 7 CFR 246.4a(30)) or temporary provision(s) authorized by Congress are not permanent amendments to the State Plan; however, State agencies should consider any historical amendments as the result of waivers granted under prior waiver authority to develop policies and procedures for current and future disasters.

- A. **Funds Allocation-246.4(a)(13); (14)(ix)**: 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) and 246.14(c)(1)**: 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) and 246.14(a)(1)(ii)**: describe the policies and procedures used to document and monitor indirect cost rates and services at the State and local level.

## A. Funds Allocation

### 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    Not applicable, State agency does not have separate local agencies.  
(Proceed to A. 2. *Conversion of Food Funds to NSA Funds*)

**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): Committee of State and  
Local Agencies developed the allocation  
methodology

**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): N/A

**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): N/A

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

- Yes    Monthly    Quarterly    Semiannually  
 No  
 Other (specify): N/A

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

### 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-projected level for the State agency.
- Describe measures used to increase participation:
- Not applicable

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

**3. The State’s Fiscal Year runs from July 1 to June 30**

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

**B. Local Agency Budgets/Expenditures Plans**

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

- Not applicable, State agency does not have separate local agencies.  
(Proceed to C. State and Local Agency Access to Funds.)

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

- Yes       No

**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):**

- Line items
  - Accounting                       Maintenance and repair
  - ADP services                         Materials and supplies
  - Breastfeeding aids                 Memberships, subscriptions, and professional activities
  - Capital expenditures               Printing and reproduction
  - Clinic/lab services                  Training and education
  - Communications                    Transportation
  - Employee salaries                  Travel
  - Employee fringe benefits         Other (specify): Contractual, Indirect, Utilities
  - Lease or rental of space          Breastfeeding promotion/support (e.g., breastfeeding aids)
  - Functions                             Client services

General administration/  Other (specify): N/A

Program management

Food Delivery

Certification

Nutrition education

Other (specify): N/A

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

Yes  No

d. **To prepare the federally required WIC administrative budget, the State agency:**

Uses local agency budgets or prior year expenditures

Uses a state agency information system to collect and compile expenditure and cost 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): N/A

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

### 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): N/A

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

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

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

Yes (state conditions): Quarterly advance payments only paid when monthly and quarterly expenditure reports are submitted showing funds are being spent consistently

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 N/A

**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): Sufficient funds must remain in the grant agreement's overall budget as well as each category

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

- Electronic funds transfer     State treasury check/warrant
- Other (specify): N/A

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): P&P 6.12 – Reporting and Project-Monthly Reporting; 6.14 – Payment to the Local Agency**

**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**

- |                                     |                                     |                        |
|-------------------------------------|-------------------------------------|------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 100 percent reporting  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Random moment sampling |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | Periodic time studies: |
| <input type="checkbox"/>            | <input type="checkbox"/>            | 1 week/month           |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | 1 month/quarter        |

Other (specify): N/A

**b. The State agency last evaluated its time documentation protocol on (specify date). 5/1/2022  
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): P&P 6.09**

**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): N/A

**ADDITIONAL DETAIL: SA/LA Spending Plan Appendix and/or Procedure Manual (citation): P&P 6.06 – Expenditures – Nutrition Education/Breastfeeding Promotion and Support; 6.08 – Expenditure – Client Services**

**3. 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)

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): P&P 6.12 – Reporting and Projection- Monthly Reporting; 6.14 – Payment to the Local Agency**

**4. 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): N/A

**The review is conducted by:**

- WIC State agency staff  
 State Department of Health fiscal or audit staff

- CPA or audit firm
- Other (specify): N/A

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): N/A

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

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): N/A**

5. **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): N/A**

#### **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): N/A

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):** P&P 6.12 – Reporting and Projection – Monthly Reporting

**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	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Written educational materials	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Participant education/counseling	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Staff training	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Breastfeeding promotion activities	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Direct support costs	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Breastfeeding aids and equipment (e.g., breast pumps purchased with NSA funds)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>

(If other, specify): N/A

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):** P&P 6.06 – Expenditure – Nutrition Education/Breastfeeding Promotion and Support; the WIC accountant also monitors expenditures as the local agency invoices come in via the State Accounting System.

**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.)**

Does not apply. (Proceed to E. 4. Local agencies report nutrition education and breastfeeding promotion and support costs.)

Source	Amount
N/A	N/A
N/A	N/A
N/A	N/A

**Method(s):**

- Activity reports       Time studies       Itemizing expenditures  
 Other (specify): N/A

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

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

- Does not apply  
 When they report routine NSA costs  
 Through a different system (specify): N/A

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

**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:**

N/A

**b. The State agency's indirect cost rate(s) is 33.70% and is based on:**

- Salaries       Direct costs for administration  Both  
 Other (specify): Salaries and wages only, excluding all fringe benefits

**c. If applicable, cite the effective date of the State agency's executed cost allocation plan for indirect cost:** N/A

**If applicable, cite the expiration date of the State agency's most recent executed indirect cost**

allocation plan: N/A

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

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Budgeting/accounting        | <input checked="" type="checkbox"/> Personnel/payroll |
| <input checked="" type="checkbox"/> ADP                         | <input type="checkbox"/> Space usage/maintenance      |
| <input checked="" type="checkbox"/> Communication/phone/mail    | <input type="checkbox"/> Central supply               |
| <input checked="" type="checkbox"/> Legal services              | <input type="checkbox"/> Procurement/contracting      |
| <input type="checkbox"/> Printing/publication                   | <input checked="" type="checkbox"/> Audit services    |
| <input checked="" type="checkbox"/> Equipment usage/maintenance | <input type="checkbox"/> Other (specify): N/A         |

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

- Yes     No     Not Applicable

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

**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:**

- Done for State agency level indirect costs (frequency): N/A
- Done for local agency level indirect costs (frequency): Annually
- 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):**

	<b>At SA</b>	<b>At LA</b>
Indirect cost agreements/plans	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The accounting mechanism used to ensure the propriety of indirect cost charges	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the cost allocation plan	<input type="checkbox"/>	<input type="checkbox"/>
A list of all services paid from indirect costs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other documentation related to the establishment and charging of indirect costs	<input type="checkbox"/>	<input type="checkbox"/>

Not applicable

**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): N/A

Not applicable

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): Appendix V. A Indirect Cost Rate Agreement 2023**