

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

(Please indicate) State Agency: West Virginia

for FY 2022

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 a disaster or public health emergency, the State agency may request to implement existing WIC regulatory and programmatic flexibilities to support the continuation of Program benefits and services. State agencies should consider the overarching authority, i.e., Stafford Act or provision(s) authorized by Congress, before developing a policy and procedure. The State agency must provide a detailed description of how it plans to operationalize the flexibility through their procedure manual where applicable. Please note the State Plan Guidance is not intended to [include/capture] a description of waivers authorized by Congress with separate [reporting requirements and timeframes/terms and conditions], i.e. the Families First Coronavirus Response Act (PL 116-127).

**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)**: 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):

**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):

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

- Yes       Monthly       Quarterly       Semiannually  
 No  
 Other (specify):

**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-projected level for the State agency.  
 Describe measures used to increase participation: The use of missed appointment calls, follow-ups, the running of the Medicaid Report (i.e. to ensure that participants receiving Medicaid are contacted if they are not currently participating in WIC), outreach events, and outreach campaigns.  
 Not applicable

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

**3. The State's Fiscal Year runs from July 1<sup>st</sup> to June 30<sup>th</sup>.**

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

**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):**

Not applicable

Line items

- |   |  |
|---|--|
| <input type="checkbox"/> Accounting   | <input checked="" type="checkbox"/> Maintenance and repair                                     |
| <input type="checkbox"/> ADP services   | <input checked="" type="checkbox"/> Materials and supplies                                     |
| <input type="checkbox"/> Breastfeeding aids                                       | <input checked="" type="checkbox"/> Memberships, subscriptions, and professional activities    |
| <input checked="" type="checkbox"/> Capital expenditures                          | <input checked="" type="checkbox"/> Printing and reproduction                                  |
| <input type="checkbox"/> Clinic/lab services                                      | <input checked="" type="checkbox"/> Training and education                                     |
| <input type="checkbox"/> Communications   | <input type="checkbox"/> Transportation  |
| <input checked="" type="checkbox"/> Employee salaries                             | <input checked="" type="checkbox"/> Travel   |
| <input checked="" type="checkbox"/> Employee fringe benefits                      | <input checked="" type="checkbox"/> Other (specify): Contractual, Indirect, Utilities          |
| <input checked="" type="checkbox"/> Lease or rental of space                      | <input checked="" type="checkbox"/> Breastfeeding promotion/support (e.g., breastfeeding aids) |
| <input checked="" type="checkbox"/> Functions                                     | <input checked="" type="checkbox"/> Client services  |
| <input checked="" type="checkbox"/> General administration/<br>Program management | <input type="checkbox"/> Other (specify):  |
| <input type="checkbox"/> Food Delivery  |  |
| <input type="checkbox"/> Certification  |  |
| <input checked="" type="checkbox"/> Nutrition education                           |  |
| <input type="checkbox"/> Other (specify):   |  |

**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. 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):** Policy and Procedure 6.01 – Funding-Initial Amount; 6.02 – Budgeting - Initial

## 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):**

### 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): 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):

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

## 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        |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Other (specify):       |

- b. The State agency last evaluated its time documentation protocol on (specify date). **12/2004**.  
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. 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):** Policy and Procedure 6.06 – Expenditure – 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):** Policy and Procedure 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):

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.**

**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):** Policy and Procedure 6.16 – Record Keeping; 6.19 – Monitoring and Audits - Audits

**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):**

**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):** Policy and Procedure 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):

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

**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:**

Does not apply

When they report routine NSA costs

Through a different system (specify):

**ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation):** Policy and Procedure 6.14 – Payment to the Local Agency

**F. Indirect Costs**

**1. Indirect Cost Rate and Services**



**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):** Policy and Procedure 6.10 – Expenditure – Administrative Overhead