

**Chapter Twelve**  
**Financial Management**

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## Overview

### Introduction

This chapter provides guidance on WIC financial management and related financial standards for the Arizona WIC Program and for WIC Local Agencies. While this guide can be an effective tool to establish financial compliance with WIC regulations, it is imperative that all organizations review and ensure their compliance with all applicable federal, state and ADHS regulations.

The chapter is divided into two sections; State responsibilities and Local Agency responsibilities. Within each area, a variety of topics are addressed which are specific to that area.

These standards and regulations also apply to the Arizona Breastfeeding Peer Counseling Program; however, for further information regarding the Peer Counseling grant, please refer to Chapter 19 of this manual.

## **Section A** **State Responsibilities**

### **Overview of the Financial Management System**

The ADHS Bureau of Nutrition and Physical Activity (BNPA) is the state agency responsible for all WIC funds allocated to Arizona and the related reports and projections required by the United States Department of Agriculture (USDA) for the operation of the WIC program. The state must ensure that all funds are properly accounted for and expended in compliance with applicable CFR OMB Uniform guidance, parts 200, 225 and 215 effective Dec 26, 2014. USDA Policy Memos, the State of Arizona Accounting Manual, and, the Accounting and Auditing Procedures Manual for ADHS Funded Programs.

The State of Arizona maintains a financial management system which accurately accounts for all WIC funds received and passed through to the Local Agencies. The State budgets and distributes funds using a funding formula based on allocated caseload, with program funds budgeted in a manner that will maximize services. Throughout the year, budget levels and expenditures are monitored, analyzed and reported by the State.

The financial management system is designed to enable the State, in a timely manner, to accurately reimburse allowable program expenditures made by WIC contractors. The system will follow the procedures and include records and source documents as described in the Accounting and Auditing Procedures Manual for ADHS Funded Programs.

### **Account Ledgers**

The ADHS Comptroller's Office will maintain a complete, accurate and current accounting of all program funds received and expended. A unique self-balancing group of accounts within the Arizona Financial Information System (AFIS) will be maintained for the WIC Program fund. These records will be used to prepare all required WIC financial reports.

### **Contracts and Agreements**

A Contract refers to a legally binding agreement between two or more parties. An Inter-Governmental Agreement is a contract that involves or is made between two or more governments to cooperate in some specific way.

### **Contract Amendments**

A contract amendment is a formal change to an existing contract. Contract amendments may be requested by the State or a Local Agency; however, approval of the amendment and necessary changes to contract documentation are the responsibility of the State. Typical contract amendments include: contract extensions, price sheet adjustments, changes in contract terms and conditions, and changes in assigned caseload.

### Contractor's Expenditure Report

(CER) Contractor's Expenditure Reports (CERs) are submitted by the 15th of the month following the report month in order to reimburse the Local Agency on a timely basis for the contract services provided.

It is the responsibility of the Bureau of Nutrition and Physical Activity (BNPA) Nutrition Services Team and the BNPA Finance Team to ensure that for properly submitted CERs, the work performed was satisfactory, in accordance with each Agency's respective contract, and ADHS policies.

Upon approval by the BNPA Nutrition Services Team, the CER will be reviewed within two business days by the BNPA Finance Team. If rejected, an email will be sent to the Local Agency director detailing the rejection and will include a request for a revised CER. When approved, it will be submitted to the ADHS Accounts Payable Services for payment.

### 798 Report- Monthly

The State agency submits a monthly 798 report required by the USDA. The 798 report contains vital program information, including total participation by category, administrative expenditure levels, food expenditure levels, projections, and formula rebate information. It is imperative that the information be accurate and complete, as the State agency must enter and certify the monthly 798 reports into the Food Program Reporting System (FPRS) no later than the posted FPRS due date, which is the end of the month following the report month, or as otherwise provided by the USDA.

The USDA and State use the reported information for program monitoring, funds management, budget projections, monitoring caseload, policy development and responding to requests from Congress and interested parties.

A basic timeline for the monthly 798 process is as follows:

1. Prepare the rebate billing for review, approval and submission to the infant formula company by the 10th of the month.
2. Complete the initial 798 worksheet file and create the 798 projection worksheet by the 16th of the month.
3. Begin the forecasting data preparation worksheet using various forecasting tools by the 17th of month.
4. Complete the forecasting data component for the 798 projection worksheet by the 24th of the month.
5. Perform a final review of the forecast figures and obtain approval of the 798 report entry into FPRS by the 26th of the month.
6. Submit the completed 798 report with the actual and estimated information into FPRS by the end of the month.

### Monthly Formula Rebate

The State agency prepares the monthly infant formula rebate while preparing the monthly 798 report. The rebate information will be compiled, based upon redemption, from the HANDS database. State program staff will run monthly reports and determine the number of cans issued. It is this number, at the current contract rate, that is billed to the formula company. The formula rebate is used only as an offset to food costs, which enables the program to serve additional WIC clients.

### 798A Report – Annually

The FNS-798A was developed due to the need for an annual summary report that provides the data necessary to more fully describe the use of Nutrition Services and Administration (NSA) funding. State and Local Agencies must have a method in place to track, document and classify NSA costs into the functional areas of Client Services, Nutrition Education, Breastfeeding Promotion and Program Management for the Annual Cost Summary reported with the 798A. (See the Local Agency section and the Appendix of this chapter for more information about the Annual Cost Summary.)

The initial 798A report is to be submitted no later than 120 days after the end of the Federal Fiscal Year (FFY) or as otherwise provided by the USDA.

### Procurement

The Arizona WIC Program will comply with all applicable state, federal and WIC regulations in regards to procurement activities. The first option for the State Agency is to use a State-contracted vendor. If a State contract does not exist, any purchase and/or contract greater than \$10,000 will be competitively bid.

### Equipment Inventory

In general, documentation of equipment expenditures \$5,000.00 or higher or computer-related equipment (hardware or software), regardless of cost, is to be sent to ADHS Inventory Control. Inventory Control will assign an equipment number and add the item to the ADHS Inventory Listing. An equipment number tag will be forwarded to the location of the equipment and should then be permanently affixed to the item. For further information, see Capital Purchases (12-13) and Computer Hardware / Software (12-13) in the Local Agency Responsibilities section of this chapter.

A computerized inventory listing is printed annually for each equipment location, showing all equipment numbers, equipment description, cost, date acquired, and the funding source used to purchase the equipment. In this way, items purchased with program funds can be distinguished from other property when physically inventoried by the ADHS inventory team or Local Agency employees.

Equipment lost or damaged due to negligence and/or a lack of internal control shall be the responsibility of the entity which last possessed the equipment.

### Capital Expenditures

Capital expenditures are funds spent to acquire or upgrade physical assets such as buildings and machinery. The State Agency will review all Local Agency requests for capital expenditures. The State will reply with a written notice of approval or disapproval of the request. If USDA approval is needed, the State Agency will submit the request to the Western Regional Office. Once it has been approved, the capital expenditure can then be processed. The Local Agency must follow proper asset tracking procedures which are further described in the Local Agency responsibilities.

### Analysis

The Arizona WIC Program will prepare various program and financial analyses throughout the year. These analyses, when applicable, will be shared with local and federal partners and may be incorporated into the daily management of the program. Some examples of these reports are: Participation; State and Local Administrative Expenditures; Obligations; and various reports with monthly and year-to-date totals, including budget percentages.

### Financial Record Retention

All financial records pertaining to a specific fiscal year of the WIC grant should be retained for a minimum of 5 years and 5 months after the Federal Fiscal Year end on September 30th.

The retention period is extended when required by written notice from the USDA Food and Nutrition Service (FNS) or, if any litigation, claim or audit is started before the expiration of the retention period. State and Local Agency records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

Example: Allowed destruction dates of WIC records:

- Records for FFY 2015 (10/1/14-9/30/15) can be destroyed after 2/28/21
- Records for FFY 2016 (10/1/15-9/30/16) can be destroyed after 2/28/22

For additional record retention information, see Chapter 14.

## Section B Local Agency Responsibilities

### Overview

This section discusses the responsibilities of Local WIC Agencies for fiscal management, CER submission, Labor Activity Reports (LARs), the Annual Cost Summary, and the computer purchase procedure. This section can be used as a tool in preparing monthly CER reports; preparation for WIC audits; purchasing equipment; and, as a standard for documentation requirements.

### Fiscal Management

Each Local Agency will design and maintain a fiscal management system which accurately accounts for all program funds received and expended. The system will enable the Local Agency to submit an accurate CER report no later than 15 calendar days following the end of the report month.

The system will follow the procedures and include records and source documents as described in the Accounting and Auditing Procedures Manual for ADHS Funded Programs. <http://www.azdhs.gov/operations/financial-services/index.php#guidance>

Separate ledger accounts should be established, by line item, from the budget page of the current contract within the financial system of each respective Local Agency.

### Cost Reimbursement

All WIC contracts are paid on a cost reimbursement basis. Contractors are reimbursed only for actual program expenditures that are submitted on the Contractor's Expenditure Report (CER). In accordance with USDA Western Regional Office (WRO) policy, fee for service contracts are not allowed.

Although it is not the policy of the Arizona WIC program to advance funds to Local Agencies, a request for advance funds may be submitted in writing to the State for consideration. The request will be evaluated by State Agency management. When approved, funds advanced cannot exceed the total of the established contract.

### CER submission

Each WIC Local Agency is required to submit a monthly CER, as an invoice, to the ADHS WIC Program. ADHS will not accept any other form for Local Agency reimbursement.

The CERs are to be submitted electronically by the 15th of the month following the report month to the assigned BNPA Nutrition Services consultant for review. An approved, signed original copy must be submitted by mail and sent to the assigned BNPA Nutrition Services Consultant for reimbursement. If there are no expenditures or reimbursement requests for a given month, the Local Agency will submit the CER for that month with zeroes entered in the expense column for each funded line. Invoices should be submitted in chronological order; no invoice will be paid before a prior month's invoice is received and approved.

Agencies should receive payment within 4-6 weeks of submitting a correct CER. The final CER for the FFY (September 30th) is due by November 15th each year. Expenditures cannot be carried over from one fiscal year to the next.

The definitions and descriptions of costs reported as CER line items are as follows:

- **Personnel Services & Employee Related Expenses (ERE):** Amount spent on salaries, wages and benefits paid, including statutory benefits, or other benefits including medical, dental, vision coverage, long-term disability, accidental death insurance, and tax sheltered annuity programs.
- **Professional and Outside Services:** Expenses incurred associated with use of subcontractors to conduct specialized nutrition activities. This may include consultants, dietitians, and contracted educators.
- **Travel Expenses:** Amount spent on travel and per diem expenses for conducting WIC activities, such as certification, nutrition education, food benefits issuance, training, and other administrative purposes. Mileage rates and per diem are determined in accordance with the Local Agency's policy. If the Local Agency has no policy in place, the state reimbursement rates are to be used as default rates.
- **Occupancy Expense:** The total cost of space utilized for conducting WIC Program activities. The occupancy cost is determined by actual rental and/or use costs incurred.
- **Other Operating Expense:** Expenses incurred for nutrition education resources, office supplies, communication expense (telephone, cell phone, fax, and internet services), copying, reproduction, printing, postage, janitorial services, and office equipment with a unit cost less than \$5,000. Computers and software costing less than \$5,000 are included as Other Operating Expense, only after receiving written ADHS approval to purchase.
- **Capital Outlay Expense:** Capital expenditures are funds spent to acquire or upgrade physical assets such as buildings and machinery. Capital Outlay Expense is comprised of property used for the WIC Program, with a unit cost of \$5,000 or higher and a useful life longer than one year.
- **Indirect:** WIC agencies use this line item to claim indirect costs. For a Local Agency to claim indirect costs, it must first submit an approved Indirect Cost Allocation plan to the State. Indirect costs are defined as administrative or other expenses that are not directly allocable to a particular activity or program; rather, they are related to overall general operations and are shared among programs and/or functions. Examples include executive oversight, accounting, grants management, legal expenses, utilities, technology support, and facility maintenance. Indirect costs, by their nature, cannot be claimed for expenses directly charged as other CER line items.
- **Total:** This is the sum of the line items. (See additional cost information in Chapter 13, Appendix A – Allowable and Unallowable Costs.)

## Personnel Activity Reporting

### Split Funded Positions:

#### PAR

OMB Uniform Guidance requires employees funded by two or more programs (for example, WIC and Peer Counseling) to continuously generate documentation supporting the distribution of their time and effort.

Personnel Activity Reporting is a payroll documentation method for employees funded by two or more programs to accurately reflect the time spent working on each program during the pay period. It must be submitted for all pay periods by all employees, including those who are leaving WIC employment.

The Personnel Activity Report (PAR) must meet the following criteria:

1. The PAR must reflect an after-the-fact distribution of the activity of the employee.
2. The PAR must include which functional area(s) their time was spent.
3. The PAR must be signed by the employee and the employee's supervisor.
4. The PAR must be prepared at least monthly and coincide with each pay period.

**Fully Funded Positions:**

For those employees 100% funded by the WIC grant, any system or record (such as a timesheet) that accurately reflects the work performed is sufficient documentation.

**Nutrition Education Requirement**

Expenditures for nutrition education activities must aggregate at least one-sixth (1/6) of total contract expenditures each contract year. If the 1/6th requirement is not met, the contractor shall return the difference between the minimum 1/6th required and the actual amount expended to ADHS.

Costs that can be applied to meet the 1/6th requirement for nutrition education include:

- Salary and other costs for time spent on nutrition education, whether with an individual or group.
- The cost of procuring and producing nutrition education materials.
- The cost of training nutrition educators, including costs related to conducting training sessions, and purchasing and producing training materials.
- The cost of conducting participant evaluations of nutrition education.
- The salary and other costs incurred in developing the nutrition education plan.
- Other ADHS nutrition education-approved costs.

**NOTE:** A targeted share of funds, currently 4% of total contract expenditures, is required to be spent on breastfeeding promotion and support. Additional nutrition education and related breast-feeding promotion cost information can be found in Chapter 13.

**Time Study**

Time studies must be completed in accordance with one of the approved methodologies listed below. Time studies are done in accordance with USDA requirements to accurately allocate WIC costs based on representative time periods throughout the year, to one of the four cost categories: Client Services; Nutrition Education; Breastfeeding Education & Promotion; and Program Management.

The time studies used to distribute the costs to these four categories must be conducted using one of the following methods:

- One (1) week per month.
- One (1) month per quarter.
- The Arizona WIC Program requested and received USDA approval for: Two (2) weeks (one pay period) every other month.

Annual one (1)-month studies are NOT considered representative of the entire year.

### Annual Cost Summary Report

Letters are sent to all Local Agencies in September each year, requesting a categorization of annual WIC costs as:

1. Client services
2. Nutrition Education
3. Breastfeeding Education & Promotion
4. Program Management

The Annual Cost Summary template is supplied to the Local Agencies to aid them in completion of this report. **The total dollars shown on the Annual Cost Summary must equal the total dollars expended for the fiscal year as shown on the final CER.**

### Capital Purchases / Non-Computer-Related Equipment and Other Assets

A written request for ADHS approval is necessary for the purchase of non-computer-related equipment or other capital assets with a cost of \$5,000 or more.

When submitting their request, Local Agencies must provide a written justification for the purchase of each asset needing approval.

In addition to the justification, the request should provide the following information:

- Specific brand
- Description of item
- Quantity
- Cost per unit
- Location of the asset
- Total cost

The request for approval of the purchase of assets \$5,000 or more should be sent to the Bureau Chief, Bureau of Nutrition and Physical Activity, with copies to the Finance Manager, the WIC Nutrition Program Consultant, the WIC Nutrition Services Manager and/or the Breastfeeding Manager, as appropriate.

### Computer Hardware / Software

Local Agencies should request the purchase of any computer-related equipment, hardware or software, regardless of cost, using the form found at <http://wichands.com>. Computer equipment and software must meet ADHS specifications for connectivity to the WIC network system.

Once the online form is received by the ADHS WIC Helpdesk, it will be classified as a pending purchase and assigned a “ticket” number. This information will be forwarded to the Local Agency as confirmation and to the ADHS WIC Nutrition Consultant for approval.

The purchase request, after review and approval by the ADHS WIC Nutrition Consultant, is then sent to the WIC IT Manager for further review and approval.

After the WIC IT Manager has approved the request, final approval is made by the WIC Director or the Director's designated representative. The approved request is then sent to WIC IT Management who will obtain quotes, initiate the purchase, and track the order. The assigned "ticket" will remain open until the ordered items have been received and installed.

### **Equipment Inventory**

Each Local Agency will annually inventory all property purchased with program funds and submit a certified copy of the inventory to the ADHS Inventory Control Officer by January 31st.

Inventory records will identify all inventory purchased with WIC funds and the respective location of each item. If equipment is removed from a location, an ADHS Capital Equipment Control Report must be completed to document its new location.

Discrepancies between the physical inventory and the related equipment inventory records will be investigated and pursued by ADHS Inventory Control.

Equipment lost or damaged due to negligence and/or a lack of internal control shall be the responsibility of the entity which last possessed the equipment.

### **Tagging of Purchased Equipment**

Any non-computer-related asset with a cost \$5,000 or higher and all computer and computer-related purchases are to be inventoried and tagged by ADHS.

When equipment purchased with WIC funds is received by the Local Agency, contact information and a copy of the invoice, including manufacturer, model, price, payment method, and location, should be sent to the Inventory Specialist at ADHS Inventory Control.

Inventory Control will schedule a trip to the location to tag the equipment or may determine that it is more cost-effective to mail the tag with guidelines on placement. This copper colored tag, with an embossed five-digit number, should be placed on the inventory asset when received. The equipment can be used by the program prior to being tagged.

### **Ordering Materials from the BNPA Warehouse**

Materials from the Bureau of Nutrition and Physical Activity Warehouse can be ordered online at [www.azwic.gov](http://www.azwic.gov) using your user ID and password from the Citrix system.

For efficiency of delivery, place your order once per month and order only to meet your current caseload needs, as orders that exceed your need may be delayed. If you have any questions regarding your orders, contact:

Warehouse Manager – (602) 568-2353

### **Financial Record Retention**

All financial records pertaining to a specific fiscal year of the WIC grant should be retained for a minimum of 5 years and 5 months after the Federal Fiscal Year end on September 30th.

The retention period is extended when required by written notice from the USDA Food and Nutrition Service (FNS) or, if any litigation, claim or audit is started before the expiration of the retention period. State and Local Agency records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

Example: Allowed destruction dates of WIC records:

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For additional record retention information, see Chapter 14.

**Appendix A**  
**Contractor's Expenditure Report (CER)**

1. Instructions for electronically completing the CER
2. Contractor's Expenditure Report (CER) blank form

### INSTRUCTIONS FOR ELECTRONICALLY COMPLETING THE CER FOR THE WIC PROGRAM

1. Click on the appropriate tab of the workbook for the month to be reported.
2. Enter the date the invoice is being submitted in the space provided. Reporting period, Contract Number, and PO Number have been pre-filled.
3. On the top right-hand side of the form, mark an X inside the boxes in between 4A and the words “Cost Reimbursement” and in between 4B and the words “Periodic Report” for monthly reports.

Mark X inside the box next to the “Final Report” under 4B only for the last report of the year.

- **Section A. Account Classification:** This section on the left side of the CER lists the Budget Categories by line item. Use only the top half of the CER (Cost Reimbursement). Do not use the bottom half of the CER (Fixed Price).
- **Column a, Approved Budget:** This column shows the budgeted line item amounts approved for the fiscal year. These amounts match the numbers in the approved contract and may not be changed by the Local Agency. A Local Agency may formally request a budget amendment during a fiscal year. If approved, revised CERs will be provided to the Local Agency.
- **Column b, Prior Report Period Year to Date Expenditures:** Year to date expenditure totals are brought forward from the previous month.
- **Column c, Current Reporting Period Expenditures:** This column lists the expenses for the reported month. The Local Agency will enter information in column c using records of actual expenses for the month.
- **Column d, Total Year to Date Expenditures:** This column calculates cumulative expenses to date. This figure is obtained by adding the current month expenses (column c) to the prior report period year to date expenditures (column b). The CER contains protected formulas to automatically calculate this field using the expense information entered by the WIC Local Agency.

Arizona Department of Health Services

CONTRACTOR'S EXPENDITURE REPORT

Accounting/Contracts  
1740 W. Adams Street  
Phoenix, Arizona 85007

1. Contract Number \_\_\_\_\_ P.O. # \_\_\_\_\_  
2. Contractor Name \_\_\_\_\_  
3. Title of Program \_\_\_\_\_  
4. Reporting Period Covered: From \_\_\_\_\_ To \_\_\_\_\_

- 4A.  Post Reimbursement  
Cumulative Actual Expenditures  
 Fixed Price
- 4B.  Periodic Report  
 ANNUAL REPORT

Invoice # \_\_\_\_\_

Contractor's Detailed Statement of Expenditures and Fixed Price					
<b>5. COST REIMBURSEMENT (Actual Expenditures)</b>					
<b>A. Account Classification:</b>					
Personnel Services and ERE		Approved Budget (a)	Prior Report Period Year to Date Expenditures (b)	Current Reporting Period Expenditures (c)	Total Year to Date Expenditures (d)
Professional and Outside Services		\$	\$	\$	\$
Travel Expenses		\$	\$	\$	\$
Occupancy Expense		\$	\$	\$	\$
Other Operating Expense		\$	\$	\$	\$
Capital Outlay Expense		\$	\$	\$	\$
Registered Dietitian Expense		\$	\$	\$	\$
TOTAL		\$	\$	\$	\$
<b>6. FIXED PRICE</b>					
<b>A. Type of Unit:</b>					
	Rate per Unit (1)	Number of Units Provided this Reporting Period (2)	Total Funds Earned this Reporting Period (3)	Prior Report Period Year to Date Funds Earned (4)	Total Year to Date Funds Earned (5)
	\$		\$	\$	\$
	\$		\$	\$	\$
	\$		\$	\$	\$
	\$		\$	\$	\$
	\$		\$	\$	\$
TOTAL	\$		\$	\$	\$

ADHS USE ONLY	THIS SECTION FOR ADHS ACCOUNTING USE ONLY				7. CONTRACTOR CERTIFICATION
<b>ADHS PROGRAM COORDINATOR CERTIFICATION:</b> <input type="checkbox"/> Performance satisfactory for payment <input type="checkbox"/> Performance unsatisfactory, withhold payment <input type="checkbox"/> Payment due	Total Expenditures or total Fixed Price				I certify that this report has been examined by me, and to the best of my knowledge and belief, the reported expenditures and fixed price information is valid, based upon our official accounting records (book of account) and consistent with the terms of the contract. It is also understood that the contract payments are calculated by the Department of Health Services based upon information provided in this report.
	Adj (if required):				
	Less: Year to date payments:				AUTHORIZED CONTRACTOR'S SIGNATURE/TITLE/DATE  Preparer's Name and Phone #
	Adj (if required):				
	Net payment due:				
	Index	PCA	AY	Amount	
PROGRAM COORDINATOR SIGNATURE/DATE	_____	_____	_____	_____	

ADHS/BFS/F-110 (Rev. 5/2/2003)

## **Appendix B Labor Reporting**

1. Personnel Activity Report (for employees funded by two or more programs)

**Labor and Personnel Activity Report**

Department of Health Services

Pay Period:  To:

Name:

Position No:

Timekeeper's Name:

EIN:

Telephone Number:

Default Funding	% Change	Description	Budget FY	Function	PPC	#REF!	1/1	1/2	1/3	1/4	1/5	1/6	1/7	1/8	1/9	1/10	1/11	1/12	1/13	1/14	Total	
							S	S	M	T	W	T	F	S	S	M	T	W	T	F		
																						0
																						0
																						0
																						0
																						0
																						0
																						0
0.00%	0%	<b>Total Hours Worked</b>				0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**LEAVE Time**

COMP	330																					0
HOLIDAY	320																					0
ANNUAL	300																					0
SICK	310/311																					0
JURY DUTY	350																					0
PARTIAL DAY	105																					0
OTHER																						0
<b>Total Leave Hours</b>		0	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	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**WIC Time**

# Hours Program Operations																						0
# Hours Nutrition Services																						0
# Hours Breastfeeding Education																						0
# Hours Client Services																						0
<b>Total WIC Hours</b>	0	0	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.

**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.

\_\_\_\_\_  
Employee Signature Date

\_\_\_\_\_  
Supervisor Signature Date

\_\_\_\_\_  
Financial Accountant Date

**Appendix C**  
**Request for New or Replacement Hardware**

### **REQUEST FOR NEW OR REPLACEMENT HARDWARE**

1. Fill in all of the necessary fields. Please note that some fields are not editable.
2. Email the completed form to the WIC Service Desk at: [WICServiceDesk@azdhs.gov](mailto:WICServiceDesk@azdhs.gov)
3. You will be notified when the Hardware Request has been approved.
4. For status updates, you may contact the CMA Helpdesk.

<u>WIC Agency:</u> <input style="width: 95%;" type="text"/>	<u>Clinic:</u> <input style="width: 95%;" type="text"/>	<u>Request Date:</u> <input style="width: 95%;" type="text"/>
<u>Requestor:</u> <input style="width: 95%;" type="text"/>	<u>Phone:</u> <input style="width: 95%;" type="text"/>	<u>Requestor Email:</u> <input style="width: 95%;" type="text"/>

Note: all new equipment provided will be to WIC-IT's current standard for hardware and software.  
For REPLACEMENT hardware, please provide the State Tag number.

Equipment Needed			
Hardware	Quantity	Primary Program to use Equipment	Request Type
	0		
	0		
	0		
	0		
	0		
	0		
	0		
	0		

Justification for equipment to be used				
<input type="checkbox"/> AIM	<input type="checkbox"/> Nutrition Education	<input type="checkbox"/> Peer Counseling	<input type="checkbox"/> Administration	<input type="checkbox"/> Mobile Clinic
Justification Comments				
<small>Maximum 300 Characters</small>				

Funding source to be used	
<input type="checkbox"/> Current Local Agency WIC Grant	<input type="checkbox"/> Breast Feeding Peer Counseling Grant
<input type="checkbox"/> WIC-IT Provided (New or Replacement)	
<input type="checkbox"/> Other Non-USDA Resources: <small>Maximum 70 Characters</small>	

----- **FOR INTERNAL USE ONLY** -----

<b>FootPrints Ticket Number</b>	Date		Index	PCA
<b>ADHS WIC Consultant</b>	Date			
<b>WIC - IT</b>	Date			
<b>WIC Director</b>	Date			
<small>Comments:</small> <input style="width: 95%;" type="text"/>				

## References and Links

### References:

TITLE 7—AGRICULTURE, CHAPTER II--FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE;  
PART 246\_SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS AND CHILDREN

7CFR246.14 Program costs

WIC Cost Allocation Guide September, 1999

WIC Cost Allocation Guide SP 41-2011; SUBJECT: Child Nutrition Reauthorization 2010: Indirect Cost  
Guidance

OMB Circulars A87, A102, A110, A122, & A133

OMB Circular A-87-Attachment A

7 CFR sections 3015 through 3019; Uniform Administrative Requirements for Grants and Cooperative  
Agreements with State and Local Governments

### Links:

<http://www.fns.usda.gov>

<http://www.fns.usda.gov/wic/policyandguidance/default.htm>

<http://www.whitehouse.gov/omb>

[http://www.whitehouse.gov/omb/circulars\\_a087\\_2004](http://www.whitehouse.gov/omb/circulars_a087_2004)

[http://www.whitehouse.gov/omb/circulars\\_a122\\_2004](http://www.whitehouse.gov/omb/circulars_a122_2004)

<http://www.fns.usda.gov/wic/contacts/statealpha.htm>

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Local Agency Responsibilities, 12-2, 12-7, 12-9