

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

(Please indicate) **State Agency:** New Hampshire for FY 2024

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, or supply chain disruption, the State agency may request to implement existing WIC regulatory and programmatic flexibilities or waivers to support the continuation of Program benefits and services. State agencies should consider the over arching authority, i.e. Stafford Act, Access to Baby Formula Act, or provision(s) authorized by Congress, and duration before developing a policy and procedure. The State agency must provide a detailed description of how it plans to operationalize the flexibility or waiver through their procedure manual where applicable. Please note that State Plans Guidance is not intended to capture a description of waivers authorized by Congress with separate reporting requirements.

Executive Order (EO) 13988, "*Preventing and Combating Discrimination on the Basis of Gender Identity or Sexual Orientation.*" was issued to all Federal Agencies. The EO set out policies that all persons are entitled to dignity, respect, and equal treatment under the law, no matter their gender identity or sexual orientation. The EO does not usurp section 17 of 42 U.S.C, as amended or applicable regulations, rather it complements the language in the nondiscrimination statement. Following the contents of the EO, State agencies must update their policies and procedures to align with the contents of the EO and the nondiscrimination statement.

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.

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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): Local agencies are invited to comment on all policies and procedures throughout the year and prior to implementation. _____

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): priority level of participants and caseload history _____

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

- Yes
 Monthly Quarterly Semiannually Other (specify): Only at time of contract renewal or if it is determined that the funding level is inadequate to meet the caseload _____
- 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:**

- Not applicable
 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: _____

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

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A. Funds Allocation

3. The State's Fiscal Year runs from 07/01/2023 to 06/30/2023

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

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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

- | | |
|--|---|
| <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 type="checkbox"/> Capital expenditures | <input checked="" type="checkbox"/> Printing and reproduction |
| <input checked="" type="checkbox"/> Clinic/lab services | <input checked="" type="checkbox"/> Training and education |
| <input type="checkbox"/> Communications | <input checked="" 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"/> Lease or rental of space | <input checked="" type="checkbox"/> Other (specify): <u>insurance, legal, audit</u> |

Functions

- | | |
|--|---|
| <input type="checkbox"/> General administration/
program management | <input type="checkbox"/> Breastfeeding promotion/support (e.g., breastfeeding aids) |
| <input type="checkbox"/> Food delivery | <input type="checkbox"/> Client services |
| <input type="checkbox"/> Certification | |
| <input 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. 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): _____

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

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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): Monthly cost claims submitted via expenditure report signed and dated by authorized local agency signatory. Prior approval and proof of purchase for select items is required.

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): _____

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):

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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). 01/01/2021
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):

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)

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

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D. Reporting and Reviewing of State and Local Agency Expenditures

- CPA or audit firm
 - Other (specify): NH DHHS financial staff
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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):

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):

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

(If other, specify): _____

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

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):

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E. Nutrition Education Costs

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

When they report routine NSA costs Does not apply

Through a different system (specify): _____

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

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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:

PACAP and SWCAP

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

Salaries Direct costs for administration Both

Other (specify): PACAP

c. If applicable, cite the effective date of the State agency's executed cost allocation plan for indirect cost: 04/01/2021.

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

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 checked="" type="checkbox"/> Space usage/maintenance |
| <input type="checkbox"/> Communication/phone/mail | <input type="checkbox"/> Central supply |
| <input checked="" type="checkbox"/> Legal services | <input checked="" type="checkbox"/> Procurement/contracting |
| <input type="checkbox"/> Printing/publication | <input checked="" type="checkbox"/> Audit services |
| <input checked="" type="checkbox"/> Equipment usage/maintenance | <input checked="" type="checkbox"/> Other (specify): <u>IT ,web services</u> |
-

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):

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

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F. State and Local Agency Indirect Costs

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	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
The accounting mechanism used to ensure the propriety of indirect cost charges	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
A copy of the cost allocation plan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
A list of all services paid from indirect costs	<input type="checkbox"/>	<input type="checkbox"/>
Other documentation related to the establishment and charging of indirect costs	<input type="checkbox"/>	<input type="checkbox"/>
Not applicable	<input type="checkbox"/>	<input type="checkbox"/>

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):
