

SECTION: Financial Management**SUBJECT: Required Accounting Reports****POLICY:**

The WIC local agencies are required to provide the following reports to the Connecticut Department of Public Health Fiscal Office. The required accounting reports include:

1. Time Study Report (**Federal Regulations: §246.14 (c) (1); WIC Policy 102-08 Cost Accounting**)
2. Financial Expenditure Report (FER)
3. Personnel Detail Expenditure Report (PDER)
4. Cost Center Report (CCR)

Time Study (Cost Accounting)

The following procedures below will be followed in administering all time study reports by the WIC local agency.

1. The Time Study Report will be submitted by the WIC local agency on a quarterly basis to the Connecticut Department of Public Health (DPH) Fiscal office.
2. The WIC local agency will choose a month within the reporting quarter to conduct the time study.
3. The Report will include the following:
 - a. Staff Name
 - b. Job Title
 - c. Staff Hours (per person)
4. The number of hours will be classified by the following four (4) administrative cost categories for each staff person studied:
 - a. Program Management
 - b. Client Services
 - c. Nutrition Education
 - d. Breastfeeding Promotion and Support
5. The total % of hours will be included in the report for each of the categories. (Breastfeeding and Nutrition Education should constitute at least 25% of total hours).
6. The report will indicate the specific month within the quarter that was studied.
7. A separate time study will be conducted and reported for the WIC local agency sub-contractor, as applicable.
8. Each of the sub-contractor's time studies will be in a separate Excel tab within the same file and the names of the sub-contractor should be properly labeled.
9. The Time Study Report will be submitted no later than the 20th of the month following the quarter that was studied.
10. The WIC local agency will submit the Time Study Report to the DPH Fiscal Office using the WIC Fiscal email address: dph.wicfinreport@ct.gov

Expenditure Reports

The following procedures will be followed in administering all Financial Expenditure Report (FER) submissions:

1. The WIC local agency will submit a FER to the DPH Fiscal Office.
2. The WIC local agency will prepare the FER using the State of Connecticut DPH Financial Reporting and Cash Needs Report.
3. The report will include the following:
 - a. Name of the WIC Local Agency
 - b. Month and Year Reported
 - c. Contract Log #
 - d. Designation of the report as final or not final.
4. The report will be submitted to the DPH Fiscal Office no later than the 20th of every month.
5. The WIC local agency will follow the budget line items in reporting expenditures as approved and provided by the DPH Fiscal Office.
6. The WIC local agency will submit a final FER no later than December 31 of every grant fiscal year.
7. The WIC local agency will submit the FER to the DPH Fiscal Office using the WIC Fiscal email address: **dph.wicfinreport@ct.gov**
8. The WIC local agency will notify the DPH Fiscal Office of any proposed FER revisions, and will fully disclose and explain the reason for any such changes.

Personnel Detail Expenditure Report (PDER)

The following procedures will be followed in administering all PDER submissions:

1. The WIC local agency will submit a PDER to the DPH Fiscal Office.
2. The WIC local agency will prepare the PDER using the State of Connecticut DPH Financial Reporting and Cash Needs Report. (tab Monthly Salary Details)
3. The Report will include the following:
 - a. Name of the WIC Local Agency
 - b. Month and Year Reported
 - c. Contract Log #
 - d. The Personnel Information will include:
 - i. Name of Personnel
 - ii. Position or Title
 - iii. % of Time Spent on WIC
 - iv. Total number of hours worked for the month
 - e. Overtime and Retro Pay Costs
 - f. Fringe Expenditures will be broken out by benefit type.
4. The Report will be submitted to the DPH Fiscal Office no later than the 20th of every month.
5. The WIC local agency will follow the budget line items in reporting expenditures as approved and provided by the DPH Fiscal Office.
6. The WIC local agency will submit a final PDER no later than December 31 of every grant fiscal year.
7. The WIC local agency will submit the PDER to the DPH using the WIC Fiscal email address: **dph.wicfinreport@ct.gov**
8. The WIC local agency will notify the DPH Fiscal Office of any proposed PDER revisions and will fully disclose and explain the reason for any such changes.

Cost Center Report (CCR)

The following procedures will be followed in administering all CCR submissions:

1. The WIC local agency will submit a CCR to the DPH Fiscal Office.
2. The WIC local agency will prepare the CCR using the State of Connecticut DPH Financial Reporting and Cash Needs Report. (tab - Cost Center %)
3. The Report will include the following:
 - a. Name of the WIC Local Agency
 - b. Month and Year Reported
 - c. Contract Log #
 - d. The Cost Center information will include:
 - i. list of approved budget line items,
 - ii. break-out of expenditures across the following administrative cost categories:
 1. Program Management
 2. Client Services
 3. Nutrition Education
 4. Breastfeeding Promotion and Support
4. The WIC local agency will establish the cost for each administrative cost category by applying the approved time study % for the reporting quarter to expenditure for each budget line item.
5. The total amount on the cost center report will match the amount reported on the FER for the same reporting month.
6. The report will be submitted to the DPH Fiscal Office no later than the 20th of every month.
7. The WIC local agency will follow the budget line items in reporting expenditures as approved and provided by the DPH Fiscal Office.
8. The WIC local agency will submit a final CCR no later than December 31 of every grant fiscal year.
9. The WIC local agency will submit the CCR to the DPH Fiscal Office using the WIC Fiscal email address: **dph.wicfinreport@ct.gov**
10. The WIC local agency will notify the DPH Fiscal Office of any proposed CCR revisions and will fully disclose and explain the reason for any such changes.

NOTE: The above-mentioned reports are all incorporated into one spreadsheet package, separated, and identified by tabs. (Revised October 24, 2020)