

SECTION: Financial Management**SUBJECT: Cost Accounting**

Federal Regulations: §246.14 (c) (1)**POLICY**

Document the time spent by all WIC local agency personnel and their subcontractors including financial administrators on the following administrative cost categories: Program Management, Client Services, Nutrition Education, and Breastfeeding Promotion and Support activities for the study period. Cost accounting time studies are completed one month per quarter of the current fiscal year.

Time Study Setup

The Time Study Setup shall be completed by the local agency WIC Coordinator. The Start Date and End Date should reflect an entire month in one quarter. Days which are considered exempt from cost accounting can be documented in this screen. These days are called **Exempt Days** and reflect days that are not worked by staff and not paid to staff.

Time Study Entry

The Time Study Entry screen is located in the CT-WIC Clinic module and shall be completed by all staff paid with WIC funds. Any staff not paid with WIC funds as well as WIC breastfeeding peer counselors are considered exempt from completing a Time Study. Staff exempt from completing a Time Study can be documented in the CT-WIC Admin module Staff Information screen.

- **Exempt Time**, which is time not worked, but paid out of WIC Program funds, must be documented in the screen by staff. This includes any time paid for vacation, sick, or personal days.
- Local agencies who approve **Compensatory Time** in lieu of overtime pay, for the extra time worked, but not necessarily paid in the same period as it was earned, shall document this time as Exempt Time in the pay period when staff is being paid for working that time.

Recording Time

Figure time in 15-minute intervals. Each activity contains a time field for every hour starting at 6 am through 11 pm in the Time Study Entry screen. This time field contains a dropdown with the following values in minutes: 15, 30, 45, and 60. Select the appropriate time spent and record time to the nearest 15 minutes. If, for example, an activity is actually 25 minutes, 30 minutes should be recorded. After each activity, record the time. The Total Time Spent will automatically tally on the Time Study Entry screen. The Mark as Complete checkbox must be selected when staff completes the time study entry for the selected day.

Time Study Review

Review of the Time Study shall be completed by the Program Coordinator or designee. The CT-WIC Admin module Time Study Review screen is used to review the hourly activity data entered by the non-exempt staff within the CT-WIC Clinic module Time Study Entry screen. Instructions on how to

review time studies, including accessing former employee Time Study data can be found in the CT-WIC User Manual for the Admin module in section 9.

EXAMPLES for Recording Time – NOTE: These examples do not include all possible scenarios.					
Program Management Tasks	Program Mgmt.	Outreach	Prepare Reports	Other	
Staff observations, Staff evaluations	X				
In-person meeting with healthcare provider		X			
Prepare monthly financials			X		
Attended management training				X	
Client Services Tasks	Client Services	Other			
Update CT-WIC Family Information Screen	X				
Nutrition assessment, risk assessment	X				
Use of Pronto Device	X				
Benefit issuance, food package change	X				
WIC Orientation: eWIC shopping, mobile app, Farmers Market	X				
Staff Meeting: Clinic flow		X			
Answering phone calls, travel to satellite		X			
Nutrition Education Tasks	Prepare NE Materials	NE Session	Travel and Training	Other	
Develop snack informational sheet	X				
Nutrition education counseling for any WIC category		X			
NWA Nutrition Education Conference			X		
Staff Meeting: Nutrition Risk updates				X	
Breastfeeding Promotion and Support Tasks	Prepare BF Materials	Session	Peer Counseling	Travel and Training	Other
Draft of edit breastfeeding content sheet	X				
Prenatal or postpartum breastfeeding education, breast pump issuance		X			
Referral to breastfeeding peer counseling program			X		
La Leche League Conference attendance, CLC training				X	
Staff Meeting: Review breastfeeding initiation and duration rates					X

Time Study (Cost Accounting) Reports

The following Time Study reports are available in the CT-WIC Admin module:

- **Daily Time Study Report**

The Daily Time Study report provides a view of the time entered by staff for one day. This report can be generated from the Time Study Review screen. It can be used for the Program Coordinator or designee when reviewing time entered or it can be used to provide to auditors when requested.

- **Time Study Report**

The Time Study report is system generated by CT-WIC in the Admin module. Once time entry has been reviewed for all staff by the Program Coordinator or designee, the Time Study report can be generated. The Time Study (Cost Accounting) report must be submitted to the WIC State agency in Excel format. Keep and file a copy at the WIC local agency.

*Once the Time Study report is submitted to the WIC state agency, data on the Time Study Review screen must not be altered.