
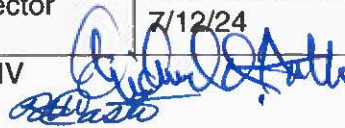




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## V. NUTRITION SERVICES ADMINISTRATION (NSA)

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NSA-02 NSA Budget Allocation and Expenditure.....	1-3 pages
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NSA-04 Time Study and WIC Activity Cost .....	1-3 pages
NSA-05 Nutrition Education and Breastfeeding Promotion Cost .....	1-2 pages
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NSA-07 Procurement Process .....	1-4 pages
NSA-08 (FM-01) Allowable Cost .....	1-3 pages

<b>Department of Public Health and Social Services</b> <b>Bureau of Nutrition Services-Guam WIC Program</b>		
<b>TITLE:</b> Financial Management System Overview	<b>POLICY NO.:</b> NSA - 01	Page 1 of 1
<b>APPROVED BY:</b>  Cydsel Victoria Toledo, MHA BNS Administrator/WIC Program Director	<b>DATE OF ORIGINAL APPROVAL:</b> 7/12/24  <b>DATE REVISED/REVIEWED:</b> 7/12/24	
<b>Endorsed By:</b> Michael Gallo, Program Coordinator IV Rose Castro Management Analyst II 		

**PURPOSE:**

To provide an overview of the Financial Management System of the Bureau of Nutrition Services Guam WIC Program.

**POLICY:**

- A. The Bureau of Nutrition Services Guam WIC Program of the Division of Public Health of the Department of Public Health and Social Services, follows all budgetary and accounting transactions in accordance with and guided by the Bureau of Budget and Management Research (BBMR) and the Department of Administration (DOA).
  1. The Dept of Administration utilizes a central Budget and Accounting Information System the Guam Financial Management Information System (GFMIS) launched in February 2024 replacing the legacy FIRM 400 system. The system provides budgetary controls and tracks general governmental revenues and expenditures. All government line agencies shall use this newly acquired accounting information system.
  2. DOA Division of Accounts maintains the financial accounts in the GFMIS that reflects appropriation/allotment releases, both current and cumulative expenditures, encumbered and disencumbered balances, and liquidations. Only those staff with DOA authorization can view the appropriation/allotment and the transaction register of the WIC accounts in the GFMIS.
- B. The Guam WIC Program financial staff shall be trained on the GFMIS system and shall get authorization from DOA to view the appropriation/allotment and the transaction register of the WIC accounts.

**SUPERSEDES:**

- A. Guam State Plan Section V. Nutrition Services and Administration Expenditure, G.1 Government of Guam Financial Management System; p.II- NSA-12; FY 2023 10/01/23

<b>Department of Public Health and Social Services</b> <b>Bureau of Nutrition Services-Guam WIC Program</b>		
<b>TITLE:</b> Nutrition Services Administration Funds, Budget Allocation and Expenditure Plan.	<b>POLICY NO.:</b> NSA -02	Page 1 of 3
<b>APPROVED BY:</b> <i>[Signature]</i> 7/12/24 Cydsel Victoria Toledo, MD MHA BNS Administrator /Guam WIC Program Director	<b>DATE OF ORIGINAL APPROVAL:</b> 7/12/24  <b>DATE REVISED/REVIEWED:</b> 7/12/24	
<b>Endorsed By:</b> Michael Gallo, Program Coordinator IV <i>[Signature]</i> Rose Castro, Management Analyst II <i>[Signature]</i>		

## PURPOSE

To provide an overview of the Nutrition Services Administration funding and to establish guidelines in the Gov Guam establishment/modification of accounts, grant budget process, expenditure plan, and funds allocation under 7 CFR 246.4 and 246.14.

## POLICY

- A. The Guam Special Supplemental Nutrition Program for Women Infants and Children (WIC) shall submit to USDA Food Nutrition Services, its annual state plan for approval by August 15<sup>th</sup> to receive funding for the following fiscal year. The fiscal year runs from October 1st through September 30th.
  1. The Guam WIC Program prepares an overall budget and expenditure plan in conjunction with the preparation of the State Plan.
  2. The budget expenditure plan is a requirement and included in the state plan submission.
- B. The Guam WIC Director shall call a budget meeting before the "State Plan" open season to discuss the proposed budget for the next FY. The designated financial officer shall prepare the annual budget for nutrition services administration (NSA) funds, along with an estimate of food expenditures.
  1. WIC Clinics are not required to prepare an administrative budget.
  2. The WIC administrative budget and expenditure plan are based on prior year base grant, expenses, and staffing projections to determine what funds are appropriated for salaries and fringe benefits, capital outlay, contractual services (to include lab services), materials and supplies, memberships and subscriptions, printing, training and education, travel and transportation, utilities, and equipment.
  3. The WIC Director, Program Coordinator IV, and the Public Health Nutrition Specialist shall review the budget before submission to FNS.
- C. The Guam WIC designated Financial Staff shall complete a request for an Establishment of Account/Modification of Account (EOA/MOA) upon receipt of the first Grant Award Document (GAD) for the BBMR and DOA to establish separate accounts for the food grant, administrative grant, and other grant funds that are awarded to the WIC Program.

1. A Budget Allotment Schedule shall be attached to the Establishment of Account Request Form.
  2. A copy of the GAD shall be attached to the Establishment of Account form
  3. A Modification of Account request shall be completed each time quarterly allocation from USDA FNS Western region is received.
  4. Food, administrative, and other grant expenditures will be charged to their respective accounts throughout the fiscal year.
  5. All food and administrative expenditures will be charged to the respective accounts throughout the fiscal year.
- D. NSA and food funds are **not allocated/distributed** to the WIC clinics; thus, a separate clinic account shall not be established.
- E. The Guam WIC Program manages its fiscal year Nutrition Services and Administration (NSA) grant on a cash basis, which accounts for all costs (direct or indirect) generally considered to be overhead or management costs.
1. Expenditures should be a reasonable and necessary expense for WIC and must be approved by the WIC Director.
  2. Expenditures must have appropriate documentation support (i.e. check, receipts, purchase order, or invoice).
  3. Amendments or modifications to the budget and expenditure plan shall follow the established formal process of the Gov of Guam process request for appropriations and allotment modification (see Amendments and Modification Policy and Procedure).

## DEFINITIONS

Object Class Categories of Gov. Guam

Object Class No.	Categories	Object Class No.	Categories
111	Salaries	250	Equipment
112	Overtime	271	Drug Test
113	Benefits	290	Miscellaneous (Food)
220	Travel	361	Power
230	Contractual	362	Water
233	Rent	363	Telephone
240	Supplies	450	Capital Outlay

## PROCEDURE

- A. Establishment of Accounts (EOA)
1. The Financial Staff (Administrative Officer) prepares an establishment of accounts and an allotment schedule to appropriate funds to the WIC Food and NSA accounts using the EOA form.



2. A budget allotment schedule will be attached to the EOA request, allocating funds to different object class categories.
3. EOA form shall be routed to the proper signatories within the WIC Program and the DPHSS and forwarded to BBMR and DOA.
4. DOA staff conduct the appropriate data entry to establish the account in the GFMIS. Bureau of Budget and Management Research Budget Analyst will post the funds in the GFMIS.
5. Financial staff in coordination with the Guam WIC Director will determine the distribution of all future funds appropriated by USDA FNS WRO into the respective object class categories.
6. Financial staff shall prepare a modification of the account to adjust the current funding level to increase or decrease the WIC accounts to reconcile the funding level with the letter of credit.

**SUPERSEDES:**

- A. Guam State Plan Section V. Nutrition Services and Administration Expenditure, G.1 Government of Guam Financial Management System; p.II- NSA-12-13; FY 2023 10/01/23
- B. Guam State Plan Section V. Nutrition Services and Administration Expenditure, policy A-C p.II-NSA-4-5; FY2023 10/01/23.

**ATTACHMENTS:**

1. Establishment of Account Form
2. Budget Allotment Schedule
3. Modification of Account

**REFERENCES:**

5 Guam Code Annotated. Chapter 22 General Fiscal Policies and Controls Article 2 Central Accounting Act. Hagatna, Guam.

5 Guam Code Annotated. Chapter 4 Program Budgeting and Financial Management §4105 Bureau of Budget and Management Branch. Hagatna, Guam.

# REQUEST FOR ESTABLISHMENT / MODIFICATION OF ACCOUNT

TO: DEPARTMENT OF ADMINISTRATION - DIVISION OF ACCOUNTS  
 VIA: BUREAU OF BUDGET & MANAGEMENT RESEARCH  
 FROM: \_\_\_\_\_

\* Agency Grant Manager: \_\_\_\_\_

Contact Number: \_\_\_\_\_

ACCOUNT TITLE: \_\_\_\_\_

PURPOSE: \_\_\_\_\_

<b>APPROPRIATION TYPE:</b>	<b>BUDGET CODE:</b>	<b>FUND NUMBER:</b>

**BUDGET EXPENSE CODE and AMOUNT PER EXPENSE:**

<input type="checkbox"/> 6 111 Salary	<input type="checkbox"/> 6 233 Space Rental	<input type="checkbox"/> 6 280 Sub-Recipient	<input type="checkbox"/> 6 450 Capital Outlay
<input type="checkbox"/> 6 112 OT/Prem Pay	<input type="checkbox"/> 6 240 Supplies	<input type="checkbox"/> 6 290 Miscellaneous	<input type="checkbox"/> 6 700 Indirect-Local
<input type="checkbox"/> 6 113 Benefits	<input type="checkbox"/> 6 250 Equipment	<input type="checkbox"/> 6 361 Power	<input type="checkbox"/> 6 701 Indirect-Fed
<input type="checkbox"/> 6 220 Travel	<input type="checkbox"/> 6 270 Worker's Comp	<input type="checkbox"/> 6 362 Water	<input type="checkbox"/> 6 800 Reimb. Expend.
<input type="checkbox"/> 6 230 Contractual	<input type="checkbox"/> 6 271 Drug Testing	<input type="checkbox"/> 6 363 Telecomm	<b>TOTAL:</b> _____

PUBLIC LAW / AUTHORITY	ORIGIN YEAR (2-digit)	DEPT or DEPT+ DIV NO.	GOVERNMENT FUNCTION	APPROPRIATION FUNCTION NO.

* GRANT AWARD NUMBER	* ASSISTANCE LISTINGS (CFDA)	START DATE	EXPIRATION DATE
* FEDERAL SHARE PERCENTAGE	* LOCAL SHARE PERCENTAGE	OBLIGATION END DATE	EXPENDITURE END DATE
	100.0%		

FINANCIAL DIMENSION (ACCOUNT NUMBER)	TOTAL FUNDS		
	LOCAL	FEDERAL - AUTHORIZED (Cumulative)	FEDERAL - AWARDED
-			

** LOCAL MATCH ACCOUNT NUMBER	DIVISION OF ACCOUNTS USE ONLY - GENERAL LEDGER or REVENUE ACCOUNT			
<small>** NOTE (must indicate local match) IF LOCAL MATCH ACCOUNT DOES NOT EXIST OR NEEDS UPDATING, PLEASE ATTACH SEPARATE E.O.A. REQUEST (for Local Match).</small>	<input type="checkbox"/> GENERAL LEDGER <input type="checkbox"/> REVENUE		ACCOUNT TITLE	
	Balance Sheet	Prop Plant Equip	Credit	Nominal-No Close
	MAIN ACCOUNT TYPE	MAIN ACCT CATEGORY	DB/CR DEFAULT	CLOSE TYPE
				<input type="radio"/> YES <input checked="" type="radio"/> NO LINKED TO BANK

REQUESTOR:	BBMR (or DOAd) DIRECTOR	DIVISION OF ACCOUNTS
Print Name	Print Name	Print Name
REQUESTED BY	APPROVED BY	APPROVED BY
DATE	DATE	DATE

DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY				
DRAW TYPE	DRAW ACCT	SUB-ACCT	REVIEWED BY	
DOCUMENT NUMBER	REVENUE ACCOUNT	REPORTING	INDIRECT COSTS ( Y or N )	DATE

NOTES: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



[illegible]



BBMR - F12

DEPARTMENT: \_\_\_\_\_

Division / Section: \_\_\_\_\_

**Description of Action:** \_\_\_\_\_

<b>AS 400 Account Number</b>	<b>Qtr. / Mo.</b>	<b>CURRENT Approp. / Allot. Level(s):</b>	<b>Requested Modification(s): [ + or - ]</b>	<b>REVISED Approp. / Allot. Level(s):</b>
<b>APPROPRIATIONS</b>				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
	<b>Net</b>		<b>\$0.00</b>	
<b>Allotments</b>				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
	<b>Net</b>		<b>\$0.00</b>	

Requested By:	Department / Agency Head	Date
Approved / Disapproved By:	BBMR Representative	Date
Account Modified By:	BBMR Analyst	Date

\* TOA: Type of Appropriation (Alpha); Act.: Activity (000 only); Acct. Code: Account Code (Object Classes)

<b>Department of Public Health and Social Services</b> <b>Bureau of Nutrition Services-Guam WIC Program</b>		
<b>TITLE:</b> Expenditure Tracking, Reporting and Reviewing	<b>POLICY NO.:</b> NSA -03	Page 1 of 2
<b>APPROVED BY:</b> <u><i>[Signature]</i></u> <u>7/18/24</u> Cydsel Victoria Toledo, MHA BNS Administrator/ Guam WIC Program Director	<b>DATE OF ORIGINAL APPROVAL:</b> <u>7/18/24</u> <b>DATE REVISED/REVIEWED:</b> 7/12/24	
<b>Endorsed By:</b> Michael Gallo Program Coordinator IV <u><i>[Signature]</i></u> Rose Castro Management Analyst II <u><i>[Signature]</i></u>		

## PURPOSE

To establish guidelines and procedures for documenting, reporting, and monitoring NSA fund expenditures including documentation of staff time under 246.4(a)(11)(iv); (12); and (13) and establish guidelines for establishing and modifying a WIC account, tracking and monitoring grant fund expenditures to ensure compliance with regulatory requirements.

## POLICY

- A. The Guam Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) is committed to documenting and monitoring NSA fund expenditures to ensure that only allowable costs are paid.
  1. FTE Staff under the WIC program shall only perform WIC-related duties and activities unless mandated by the Director of Public Health and Social Services during a Public Health Emergency and other special circumstances.
  2. Non-WIC functions performed by the WIC administrative and clinical staff shall be documented and **not paid out** of the NSA funds.
  3. A time study shall be conducted to accurately document time spent in the performance of WIC and non-WIC duties (*reference NSA-04 Time Study and WIC Activity Cost Category Documentation*).
- B. All expenditures and accounting transactions shall be carried out in accordance with the guidelines set forth by the Department of Administration and the Dept. of Public Health and Social Services internal monitoring and reviewing process. (*reference NSA-07 Procurement Process Policy*).
  1. The Guam WIC program maintains a spreadsheet of expenditure records that identify the source and use of funds expended for WIC Program activities.
  2. NSA spreadsheet expenditures shall show funds allocated by category: salaries, overtime, fringe benefits, travel, contractual, supplies, equipment, utilities, and capital outlay.
  3. The financial staff shall make up-to-date data entry of all encumbrances and expenditures to the respective object categories in the NSA expenditure record spreadsheet.
  4. All requisitions processed by the WIC-designated procurement staff are recorded in a procurement spreadsheet and are assigned a WIC control number for tracking and monitoring.
  5. All approved procurement requests/purchase orders and invoices are forwarded to the Financial staff for certification of funds and payment and recorded in the NSA expenditure record spreadsheet.

6. Invoices must be certified by the Financial staff, Program Coordinator IV, and the WIC Director before any purchase order can be paid.
7. Designated Procurement staff shall keep track of unliquidated obligations on a weekly basis. Any unliquidated obligations that cannot be resolved shall be canceled and liquidated.

**DEFINITIONS:**

**RESPONSIBILITIES**

**PROCEDURE**

**SUPERSEDES:**

- A. FY2023 State plan Section II V. Nutrition Services Administration G.3 NSA Expenditure Tracking and Monitoring; p.13.

**ATTACHMENTS:**

<b>Department of Public Health and Social Services</b> <b>Bureau of Nutrition Services-Guam WIC Program</b>		
<b>TITLE:</b> Time Study and WIC Activity Cost Category Documentation	<b>POLICY NO.:</b> NSA-04	Page 1 of 4
<b>APPROVED BY:</b> <u>Cydsel Victoria Toledo, MHA</u> Cydsel Victoria Toledo, MHA BNS Administrator/ Guam WIC Program Director	<b>DATE OF ORIGINAL APPROVAL:</b> <u>7/18/24</u>	<b>DATE REVISED/REVIEWED:</b> 7/12/2024
<b>Endorsed By:</b> Michael Gallo Program Coordinator IV Godfrey Wong, RD, Acting Public Health Nutrition Specialist Rose Castro Management Analyst II		

## PURPOSE

To maintain accountability and accurately document employee time spent in the performance of their duties to ensure maximum productivity and proper employee compensation.

## POLICY

- A. The Guam WIC Program shall ensure that staff only perform WIC-related functions. Any detailed appointment of WIC Staff to other Non-WIC functions as requested by the DPHSS Director or Chief Public Health Officer shall be documented and reflected in the staff time sheets.
  1. The WIC Director shall attest in the remark section of FNS-798 that only WIC activities are paid out of the NSA funds.
  2. Any non-WIC activity required by DPHSS shall be captured on the staff time sheets.
  3. An Employee Certification form shall be completed by the admin supervisor each time a staff member is detailed to perform non-WIC related activities in a given month. Employee certification should capture the % of time spent on Non-WIC and WIC activities for the month as appropriate.
- B. Time studies shall be conducted to determine the percentage of staff time devoted to WIC and non-WIC activities, account for the clinical staff's time, inform WIC clinic flow and staffing pattern, and support the reported budget allotment into the following WIC functional areas or categories:
  1. Administration/Program Management
  2. Client Services
  3. Nutrition Education
  4. Breastfeeding Services
- C. All clinic staff are required to submit time studies every first month of the quarter (Oct., Jan, April, and July) to determine that only legitimate staff costs are attributed to the WIC program. The time study shall capture certification, nutrition education, breastfeeding education, food delivery, general administration, other WIC functions, and non-WIC functions performed by WIC administrative and clinical staff.
  1. Only WIC-related functions or activities shall be paid by the NSA funds.

## DEFINITIONS:

### Code Definition for WIC Time Study

Administration	Client Services	Breastfeeding Education & Promotion (not BFPC)	Nutrition Education
Caseload Management	Appointment scheduling and reminders	BF Promotion and support and documentation	Scheduling nutrition contacts
Program Management and Admin	Intake, Certifications	BF referrals	Nutrition counseling, education, and documentation
Personnel	Benefit Issuance	Breast pump issuance and management	NE planning, prep, provision
Vendor Management	Health Screenings	BP-related policies, procedures MOU	NE-related policies, procedures, and MOUs
Fiscal Management	Diet Assessments	BF-related staff training and meetings	NE-related reports and plans
Policy and procedure development	Referrals	BF-related education materials creation purchase	NE-related surveys and evaluations
Management Evaluation	Participant Surveys	BF services coordination or collaboration with other programs	NE related training and meetings
WIC Grant Request	Coordination, Collaborating with other client services	Services related travel	NE-related coalition or board
DPHSS and WIC, Agency Training	Travel time to clinics and set up		NE related travel
Admin related Travel	Outreach		

## RESPONSIBILITIES

### PROCEDURE

#### A. Time Study Protocol (Clinical Staff)

1. Each clinic staff shall document all clinic activities, and each client contacts in the HANDS daily.
2. At the end of each quarter, staff will run the activities report on the HANDS system.
3. Using the *GU-WIC Time Study sheet* (see attachments 1) staff enters the total time spent completing work tasks within each category. Total time should be rounded to the nearest 15-minute increment.
4. Each staff shall report time spent on client services, nutrition education, breastfeeding education, general administration, and other WIC activities for each working day within one full month of each quarter of the FY.



5. Clinic Time studies will be collected by the supervisor and submitted to the Public Health Nutrition Specialist for review.
6. The time studies will be forwarded to the designated Financial staff to be collated and analyzed.
7. The financial staff will calculate the associated/corresponding costs in salaries and benefits.
8. The financial staff shall allocate a percentage of salaries and benefits based on the actual time spent performing nutrition education, breastfeeding education, client services, and general administration.
9. An annual report of the time study shall be provided to the WIC Director for review and taken up in the clinical meeting.

**B. Time Study Protocol for Administrative Staff**

1. All admin staff supervisors shall complete an *"Employee Certification"* form (see attachment 2) as needed only when a staff member is assigned/detailed to perform non-WIC functions each month.
2. The certification form certifies and itemizes the percentage of time spent on WIC and non-WIC functions in a given month.
3. Employee certification shall be submitted to the designated financial officer to calculate the corresponding cost in salaries and benefits that should only be paid out of the NSA funds.

**C. Processing for Attributing NSA Expenditures to the Four WIC Cost Categories for the FNS-798A Report.**

1. Financial staff collects clinic staff time studies every quarter.
2. Enter data on the time study worksheet that calculates the percentage of time spent on each category and a Time Study Report is generated.
3. The percentage of time spent on each functional category is applied to personnel costs taken from the Labor Cost Worksheet.
4. The cost for each functional category is then entered on the FNS-798A, Local Level Expenditures.
5. Purchases under the four functional categories that are recorded in the WIC Expenditure Report are entered on the Time Study Report in the table labeled Other Operational Costs.
6. Enter the data from the Time Study Report labeled Other Operational Costs by the four function categories on the FNS-798A, State Level Expenditures.
7. Enter the data from the Time Study Report in the first chart by the four function categories on the FNS-798A, Local Level Expenditures.

**ATTACHMENTS**

1. GU WIC Time Study Sheet
2. Employee Certification Form
3. Labor Cost Worksheet
4. Time Study Report



Time Study  
Report.xls



LABOR COSTS  
Worksheet.xls



**SUPERSEDES:**

- A. Guam State Plan V. Nutrition Services and Administration Expenditures D.1a-b Documentation of Staff Time, p.II-NSA-4-5; 10/1/2023.



GOVERNMENT OF GUAM  
DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES  
DIPATTAMENTON SALUT PUBBLEKO YAN SETBISION SUSIAT



LOURDES A. LEON GUERRERO  
MAGA' ILAGAN GUAIHAN  
GOVERNOR OF GUAM

JOSHUA F. TENORIO  
SEGUNDO MAGA' LAIEN GUAIHAN  
LT. GOVERNOR OF GUAM

PETERJOHN D. CAMACHO, MPH  
ACTING DIRECTOR

TERRY G. AGUON  
DEPUTY DIRECTOR

**The Guam Special Supplemental Nutrition Program  
for Women, Infants, and Children (Guam WIC Program)  
FY 2024 Nutrition Services and Administration (NSA)**

**WIC ACTIVITY CERTIFICATION**

Certification Period:	
-----------------------	--

Employee Name and Signature	Date

- |   |  |
|---|--|
| <input type="checkbox"/> Program Mgmt. / General Administration | <input type="checkbox"/> Breastfeeding Promotion |
| <input type="checkbox"/> Nutrition Education                    | <input type="checkbox"/> Client Services         |

I certify that the above-mentioned employee worked solely on the above-mentioned functional area under the FY 2024 Nutrition Services and Administration Grant on the above-mentioned period.

Supervisor Name and Signature	Date

**Note:** The Certification applies to all WIC employees that only perform 100% WIC activities and funded under the NSA grant. The certification must be submitted every six months to the Administration Services Section of the Guam WIC Program and must be signed by the employee and the supervisor having first hand knowledge of the work performed by the employee.

Date	Time	Client Services	Nutrition Education	Breast Feeding Education and Promotion	General Administration	Sub Total	Paid Leave	Any Unpaid Leave	Non-WIC Activities	Total (480 minutes for FT per day)
enter date here	8:00 AM to 9:00 AM	0	0	0	0	0	0	0	0	0
	9:00 AM to 10:00 AM	0	0	0	0	0	0	0	0	0
	10:00 AM to 11:00 AM	0	0	0	0	0	0	0	0	0
	11:00 AM to 12:00 PM	0	0	0	0	0	0	0	0	0
	12:00 PM to 1:00 PM	0	0	0	0	0	0	0	0	0
	1:00 PM to 2:00 PM	0	0	0	0	0	0	0	0	0
	2:00 PM to 3:00 PM	0	0	0	0	0	0	0	0	0
	3:00 PM to 4:00 PM	0	0	0	0	0	0	0	0	0
	4:00 PM to 5:00 PM	0	0	0	0	0	0	0	0	0
	5:00 PM to 6:00 PM	0	0	0	0	0	0	0	0	0
	label any additional paid time	0	0	0	0	0	0	0	0	0
	<b>Subtotal:</b>	0	0	0	0	0	0	0	0	0
enter date here	8:00 AM to 9:00 AM	0	0	0	0	0	0	0	0	0
	9:00 AM to 10:00 AM	0	0	0	0	0	0	0	0	0
	10:00 AM to 11:00 AM	0	0	0	0	0	0	0	0	0
	11:00 AM to 12:00 PM	0	0	0	0	0	0	0	0	0
	12:00 PM to 1:00 PM	0	0	0	0	0	0	0	0	0
	1:00 PM to 2:00 PM	0	0	0	0	0	0	0	0	0
	2:00 PM to 3:00 PM	0	0	0	0	0	0	0	0	0
	3:00 PM to 4:00 PM	0	0	0	0	0	0	0	0	0
	4:00 PM to 5:00 PM	0	0	0	0	0	0	0	0	0
	5:00 PM to 6:00 PM	0	0	0	0	0	0	0	0	0
	label any additional paid time	0	0	0	0	0	0	0	0	0
	<b>Subtotal:</b>	0	0	0	0	0	0	0	0	0
enter date here	8:00 AM to 9:00 AM	0	0	0	0	0	0	0	0	0
	9:00 AM to 10:00 AM	0	0	0	0	0	0	0	0	0
	10:00 AM to 11:00 AM	0	0	0	0	0	0	0	0	0
	11:00 AM to 12:00 PM	0	0	0	0	0	0	0	0	0
	12:00 PM to 1:00 PM	0	0	0	0	0	0	0	0	0
	1:00 PM to 2:00 PM	0	0	0	0	0	0	0	0	0
	2:00 PM to 3:00 PM	0	0	0	0	0	0	0	0	0
	3:00 PM to 4:00 PM	0	0	0	0	0	0	0	0	0
	4:00 PM to 5:00 PM	0	0	0	0	0	0	0	0	0
	5:00 PM to 6:00 PM	0	0	0	0	0	0	0	0	0
	label any additional paid time	0	0	0	0	0	0	0	0	0
	<b>Subtotal:</b>	0	0	0	0	0	0	0	0	0
enter date here	8:00 AM to 9:00 AM	0	0	0	0	0	0	0	0	0
	9:00 AM to 10:00 AM	0	0	0	0	0	0	0	0	0
	10:00 AM to 11:00 AM	0	0	0	0	0	0	0	0	0
	11:00 AM to 12:00 PM	0	0	0	0	0	0	0	0	0
	12:00 PM to 1:00 PM	0	0	0	0	0	0	0	0	0
	1:00 PM to 2:00 PM	0	0	0	0	0	0	0	0	0
	2:00 PM to 3:00 PM	0	0	0	0	0	0	0	0	0
	3:00 PM to 4:00 PM	0	0	0	0	0	0	0	0	0
	4:00 PM to 5:00 PM	0	0	0	0	0	0	0	0	0
	5:00 PM to 6:00 PM	0	0	0	0	0	0	0	0	0
	label any additional paid time	0	0	0	0	0	0	0	0	0
	<b>Subtotal:</b>	0	0	0	0	0	0	0	0	0
	<b>Grand TOTAL:</b>	0	0	0	0	0	0	0	0	0

Employee Signature

Date

Employee's Signature

Supervisor Signature

Date

<b>Department of Public Health and Social Services</b> <b>Bureau of Nutrition Services-Guam WIC Program</b>		
<b>TITLE:</b> Nutrition Education and Breastfeeding Promotion and Support Cost Monitoring	<b>POLICY NO.:</b> NSA - 05	Page 1 of 2
<b>APPROVED BY:</b> <i>Cydsel</i> <i>7/18/24</i> Cydsel Victoria Toledo, MD, MHA BNS Administrator/WIC Program Director	<b>DATE OF ORIGINAL APPROVAL:</b> <i>7/18/24</i>	<b>DATE REVISED/REVIEWED:</b> 7/12/24
<b>Endorsed By:</b> Michael Gallo, Program Coordinator IV <i>MG</i> Rose Castro Management Analyst II <i>RC</i>		

## PURPOSE

This policy aims to establish guidelines for the monitoring of Nutrition Education and breastfeeding promotion costs so that it meets nutrition education and breastfeeding promotion expenditure requirements outlined in 7 CFR 246.14 (c) (1).

## POLICY

- A. In accordance with 7 CFR 246.14 Guam WIC Program shall spend at least one-sixth (1/6) of its NSA fund expenditures on nutrition education and an additional amount determined by the USDA Food Nutrition Services Western Regional Office (FNS WRO) specifically targeted for breastfeeding promotion and support each fiscal year.
- B. Guam WIC shall monitor all nutrition education and breastfeeding promotion and support expenditures.
  1. It shall review the time study to determine the cost of nutrition and breastfeeding education based on the percentage of time each clinic staff spends on nutrition and breastfeeding activities multiplied by their respective annual salaries and benefits (see NSA-04 Time Study and WIC Activity Cost Documentation)
- C. All Nutrition Education and Breastfeeding promotion expenditures shall be logged and reviewed in the WIC expenditure ledger. All budget line items associated with nutrition education, and breastfeeding promotion are flagged and calculated as part of Nutrition Education Cost. The following activities are cost-directly related to nutrition education and breastfeeding promotion and support:
  1. Salaries /benefits of WIC staff
  2. WIC Breastfeeding Coordinator administrative staff activities promoting breastfeeding.
  3. Written educational materials
  4. Participants education/counseling
  5. Staff Training
  6. Breastfeeding promotion activities
  7. Direct support costs
  8. Breastfeeding aids and equipment (e.g., breast pumps purchased with NSA funds).

9. Other services to promote or support breastfeeding.
  10. Clinic space devoted to breastfeeding education and training activities.
- D. A quarterly review and report of the nutrition education and breastfeeding cost shall be included in the financial and procurement meetings.
- E. NSA Expenditures shall be captured in four (4) WIC Cost Categories in the FNS-798A Report during the annual closeout report to determine whether the Guam WIC Program met statutory minimum spending levels for nutrition education and breastfeeding promotion support activities.

## **PROCEDURE**

## **ATTACHMENTS**

## **SUPERSEDES**

State Plan 2024 Section II.V Nutrition Services and Administration Expenditures E.1-2.Nutrition Education Cost p.8-9.

<b>Department of Public Health and Social Services Bureau of Nutrition Services-Guam WIC Program</b>		
<b>TITLE:</b> Indirect Cost Rate and Services	<b>POLICY NO.:</b> NSA -06	Page 1 of 2
<b>APPROVED BY:</b> <u><i>Cydsel</i></u> <u>7/18/24</u> Cydsel Victoria Toledo, MD, MHA BNS Administrator/WIC Program Director	<b>DATE OF ORIGINAL APPROVAL:</b> <u>7/18/24</u>	
	<b>DATE REVISED/REVIEWED:</b>	
<b>Endorsed By:</b> Michael Gallo, Program Coordinator IV <i>MG</i> Rose Castro Management Analyst II <i>RC</i>		

**PURPOSE:**

To establish guidelines for calculating and documenting indirect cost rates of the Guam WIC Program.

**POLICY:**

- A. The Indirect Cost (IDC) Negotiation Agreement is established between the government of Guam encompassing varying IDCs specified by the Government of Guam Agencies, and the United States Department of Interior (DOI).
  1. The Bureau of Budget and Management Research (BBMR) negotiates annually the Fiscal Year (FY) Indirect Cost (IDC) for the government of Guam with the Office of the Inspector General (OIG) acting on behalf of the United States Department of Interior. It is made effective October 1<sup>st</sup>, at the beginning of each FY.
  2. The agreement contains indirect cost rates applicable to grants and contracts with the Federal Government to which 2 CFR Part 200 applies subject to the limitations in Section II.A of the agreement.
  3. The Agreement is a public document accessible for public review by law. This document is only reviewed by the Guam WIC program as necessary.
  
- B. The Guam WIC Program shall follow the Dept of Public Health and Social Services IDC Rate for the FY. Indirect costs are to be billed in the sum of salaries, wages, and overtime excluding fringe benefits multiplied by the approved IDC rate for the FY. Food cost shall not be used in the base to which the IDC rate is applied.
  1. In accordance with the provisions of 7 CFR Part 3015, a claim for indirect costs shall be supported by an approved allocation plan for the determination of allowable indirect costs.
  
- C. The Guam WIC Program receives indirect services as part of or incidental to the IDC Agreement: The following indirect services negotiated annually are but not limited to the following;
  1. Budgeting/accounting;
  2. Partial ADP support (email and internet services);
  3. Legal services;
  4. Personnel/payroll;
  5. Space usage/maintenance



6. Power/water;
  7. Central supply;
  8. Procurement/contracting;
  9. Audit services.
- D. Guam WIC Programs FY fund may only be allocated for the same FY's indirect costs if the IDC negotiation Agreement for that fiscal year is signed, or if the Dept. of Interior approves an extension of the previous fiscal year's IDC Agreement.
- E. The Guam WIC Program ensures there is non-duplication of Direct and Indirect Cost charges to WIC for the same services, preventing double charging of federal awards.
1. The Guam WIC Program specifically identifies indirect costs and shall be consistent in the definition and calculation of such.
  2. All direct and indirect costs are reviewed, accounted for, and reported on the monthly and annual closeout FNS-798 report.
  3. Indirect Cost shall be reported on the annual WIC Closeout Report (FNS-798) as an unliquidated obligation based on the federally approved IDC rate and shall be liquidated by the final submission of the annual WIC Closeout Report.
  4. If there is no negotiated rate for the reporting year at the time of the final closeout IDC will not be reported as an unliquidated obligation to be liquidated.
- F. The IDC shall be collected by the Dept of Administration at closeout and deposited into the Gov. of Guam local general account under its purview. The DOA shall only draw down the unliquidated obligations reported in the preliminary FNS-798 annual closeout report before the final closeout report in January of the following fiscal year.

## DEFINITION

Indirect Cost – represents administrative expenses associated with the cost of doing business that are not readily identified project activities. Indirect costs also referred to as facilities and administrative costs (F&A), are incurred for the benefit or joint objectives of a specific project and organizational activities. These costs are allocated equitably using an indirect cost rate (ICR) across all of the organization's activities. Examples include costs for clerical and managerial staff, depreciation, office space rental, and utilities. Allocated.

## ATTACHMENTS

1. Indirect Cost Negotiated Agreement

<b>Department of Public Health and Social Services</b> <b>Bureau of Nutrition Services-Guam WIC Program</b>		
<b>TITLE:</b> Procurement Process	<b>POLICY NO.:</b> NSA - 07	Page 1 of 4
<b>APPROVED BY:</b> <u>Cydsel Victoria Toledo</u> <u>7/18/24</u> Cydsel Victoria Toledo, MD, MHA BNS Administrator/WIC Program Director	<b>DATE OF ORIGINAL APPROVAL:</b> <u>7/18/24</u>	
	<b>DATE REVISED/REVIEWED:</b>	
<b>Endorsed By:</b> Michael Gallo, Program Coordinator IV <u>[Signature]</u> Rose Castro, Management Analyst II <u>[Signature]</u>		

**PURPOSE:**

To establish guidelines in the procurement process of the Guam WIC Program.

**POLICY:**

- A. The processing of procurement is conducted at the state level following established procedures and policies of the General Services Agency (GSA), the Guam Procurement Act of 1984, and Federal procurement standards. The procurement process includes the following:
  1. The receipt of the request for procurement,
  2. Obtaining price quotes, proposals, or sealed bids.
  3. Processing a requisition,
  4. Processing a purchase order,
  5. Deliverables,
  6. Invoicing and payment.
- B. In accordance with Public Law 32-131 all Guam WIC procurement staff shall be trained and certified on Guam Procurement Law and Processes.
  1. Only procurement staff who have completed training on Procurement Module 1 shall be granted access to the new Guam Financial Management Information System (GFMIS) Procurement module which was launched in February 2024.
  2. Guam WIC shall designate one Administrative Assistant to do procurement and another Administrative Assistant as an alternate.
- C. All procurement requests shall follow the March 2022 GSA standard operating procedure on small purchases of \$500 or less, Small purchases between \$500 and \$25,000, and purchases over \$ 25,000. (Refer Attachment GSA SOP).
  1. Purchases of \$25,000 and above shall have to go through an Invitation for Bid (IFB) Process, and the packet must be submitted before the end of the 2<sup>nd</sup> quarter (April) of the FY or a specific time set by the Department of Public Health and Social Services.
- D. All procurement requests must be approved by the WIC Director and the designated Financial Staff to ensure that funds are available before any processing takes place.
  1. It is the responsibility of the requestor to provide the detailed specifications (i.e. quantity, color, type, etc.) or scope of work of the goods or services and three (3) price proposals.

2. The recommended source of goods or services shall be determined based on the lowest-priced proposal received that fits the specification or scope of work.
- E. All purchase orders will not be paid unless the invoices are certified for payment by a WIC-authorized representative.

## **DEFINITION**

General Services Agency – A division of the Department of Administration responsible for providing centralized procurement and warehousing activities of the government of Guam in accordance with Guam Procurement Law; 5GCA, Chapter 5, § 5110.

## **RESPONSIBILITY**

- A. Administrative Assistant (Procurement)
  1. Shall get price quotes and follow up with the vendor
  2. Preparing the requisition and keying it into the GFMIS
  3. Will follow through from beginning to end (procurement request form received, requisition processed, purchase order issued, all invoices received and paid).
  4. Verify invoices
- B. Administrative Officer (Financial)
  1. Allocate funds for the approved requested goods or services.
  2. Inform the Program Coordinator IV, WIC Director and of the availability or no availability of funds.

## **PROCEDURE**

- A. BNS WIC Internal Approval Process
  1. The Administrative Assistant or Clinic Staff shall fill out and submit a WIC Request for Procurement Form (see attachment) and one estimated price of the goods or service to their respective supervisors (i.e. Program Coordinator IV, or Public Health Nutrition Specialist) for review.
  2. Program Coordinator IV or the PHNS shall review the detailed specifications of the goods or scope of work of the services.
  3. Request for Procurement Form shall be forwarded to the Financial section for funding availability.
  4. Financial staff shall forward the request to the WIC Director for approval with the notation of availability or non-availability of funds.
  5. If Funds are available and approved by the WIC Director, the Request form shall be returned to the requestor to get three quotes and to recommend a source based on the lowest price proposal received that fits the specifications.
  6. Three quotes shall be attached to the original request form and submitted to procurement staff for processing.
- B. Guam Financial Management Information System Procurement Module
  1. Procurement staff shall key in the requisition into the GFMIS where a requisition document number will be assigned.

2. The procurement staff will generate and print the completed Gov Guam Requisition Form from the GFMIS and route it within the Department of Public Health and Social Services (DPHSS) for specific action as follows.
  - i. WIC Financial Staff- financial review and certification of funds.
  - ii. WIC Program Coordinator IV - review of content.
  - iii. WIC Administrator – approval of content.
  - iv. DPH, Chief Public Health Officer - review of content.
  - v. Financial Management Services (FMS), Administrative Services Officer – Certification of funds and encumber funds in the GFMIS.
  - vi. DPHSS Director – affix signature on Requisition for final approval.
  - vii. FMS scan and upload the approved hard copy into GFMIS.
3. Once the hard copy is returned to the Guam WIC program procurement Admin Assistant will log in to the GFMIS procurement module.
4. Procurement Admin Assistant looks for the assigned requisition number and ensures that attachments are uploaded to the requisition and that all fields in the GFMIS are filled out.
5. The Procurement Admin assistant will select the submit button on the drop-down menu of the GFMIS to electronically submit the requisition to GSA for processing of the purchase order.

C. General Service Agency

1. The GSA buyer (or DPHSS assigned buyer at GSA) will review the requisition, validate the price proposal(s) of the suggested source, and obtain a competitive price proposal if appropriate once the requisition is received.
2. The GSA buyer will process a Gov of Guam Purchase Order (see attachment) and award it to the selected vendor.
3. GSA Emails the purchase order to the Guam WIC Procurement Administrative Assistant and forwards it to the vendor for acknowledgment signature.

D. Payment Processing

1. The Administrative Aide and/or Administrative Assistant shall receive all goods and services and confirm and verify with the requesting staff if the items received are accurate and correct.
2. The Administrative Aide and /or Administrative Assistant shall verify each delivery of goods or services against the invoice or packing slip and check the purchase order.
3. The Invoices with supporting documents attached are forwarded to:
  - i. Financial Staff for payment certification;
  - ii. Program Coordinator IV for his/her signature acknowledging that goods or services have been received and that payment has not been made;
4. The Procurement Administrative Assistant forwards all invoices to DOA via email for data entry of invoice information in the GFMIS (only until access to the invoicing module is granted to the Administrative Assistant)).
5. DOA Division of Accounts processes payments.

E. Unliquidated Obligations

1. Procurement staff tracks unliquidated obligations every week and keeps associated documentation of such in a folder by category until it has been resolved.
2. Once resolved procurement staff will certify completion and commence the payment process (see procedure D.)
3. Unliquidated obligations that cannot be filled or resolved will be canceled and liquidated by the Administrative Assistant.
4. The Management Analyst II is kept informed and the data is recorded in the Expenditure Record Spreadsheet.
5. Record Spreadsheet. The status of all unliquidated obligations is recorded in the expenditure ledger and a list of all unliquidated obligations is submitted as an addendum to the preliminary FNS-798 annual closeout report.
6. All unliquidated obligations must be liquidated by the time of the final FNS-798 annual closeout (December of the following fiscal year).


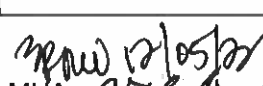

## **SUPERSEDES**

- A. FY2023 State Plan Section II. V. Nutrition Services Administration H1-5 p.II.NSA-15-17

## **ATTACHMENTS**



GSA-STANDARD-OP  
ERATING-PROCEDUI

<b>Department of Public Health and Social Services</b> <b>Bureau of Nutrition Services-Guam WIC Program</b>		
<b>TITLE:</b> Financial Management Systems: Allowable Cost	<b>POLICY NO.:</b> FM-01	Page 1 of 3
<b>APPROVED BY:</b>  Arthur U. San Agustin, MHR-DPHSS Director	<b>DATE OF ORIGINAL APPROVAL:</b> 12/06/22	
	<b>DATE REVISED/REVIEWED:</b>	
<b>Endorsed By:</b> Deputy Director: Laurent Duenas, BSN, MHA Chief Public Health Officer: Zennia Pecina, MSN, RN BNS WIC Program Administrator: Cydsel Toledo, MD, MHA  12/05/22  12/5/22		

## PURPOSE

To provide guidance in determining allowable program and administrative cost; ensure a proper audit trail is maintained, expenditures are allowable, reasonable, necessary, and reimbursements are not duplicate.

## POLICY

- A. The Bureau of Nutrition Services Guam WIC program shall maintain financial management system that provides accurate, current and complete disclosure of the financial status of WIC Program.
- B. BNS- WIC Program only funds allowable cost in accordance with 7 CFR 246.14 such as Program Cost (e.g. "food cost" and "nutrition services") and Administrative Cost.
  1. Program funds may not be used to pay for retroactive benefits, except as provided in 7CFR 246.14 (e) use of funds recovered from vendors, participants, or local agencies.
  2. Funds allocated by FNS for food purchases may not be used to pay nutrition services and administration cost. However, nutrition services and administration funds may be used to pay for food cost [7 CFR 246.14 (a)(2)].
- C. Cost shall be reasonable and necessary for the operation of WIC programs and expenditure records shall identify the source and use of funds expended for program activities. Expenditures not recorded in these accounts shall not be allowed charges to the WIC program. In accordance with 7 CFR 246.14 the following;
  1. Cost of capital expenditures exceeding the dollar threshold established in Agency policy and guidance are allowable only with the approval of Food Nutrition Services (FNS) prior to capital investment.
  2. The allowed expenditures include costs of facilities, equipment (including medical equipment), automated data processing (ADP) projects, other capital assets, and any repairs that materially increase value or useful life of such assets.

## DEFINITIONS

**Allowable Cost** – Cost necessary to the fulfillment of program objectives

**Necessary Costs** – Cost incurred to carry out essential program functions and cannot be avoided without adversely impacting program operations.



**Reasonable Cost** – A cost is reasonable if under the circumstances a prudent person would incur the cost and is necessary for the efficient delivery of services. Consideration should be given to the following; benefit is commensurate with the cost incurred, sound business practice, market prices for comparable goods and services (adopted from Texas WIC Program Manual; 42 CFR § 413.13)

## **RESPONSIBILITIES**

- A. Program Coordinator IV
  - 1. Review and approval of procurement requests.
  - 2. Ensures procurement requests are an allowable cost.
- B. Management Analyst II
  - 1. Ensures procurement requests are an allowable cost.
  - 2. Identification of Funds.
  - 3. Maintain and monitor internal expenditure ledger.
  - 4. Track and monitor appropriation and expenditures in the AS400 (Department of Administration's automated accounting system).
- C. Administrative assistant
  - 1. Ensures procurement requests are an allowable cost.
  - 2. Prepares the requisition for procurement.
  - 3. Maintains a WIC Registry of requisitions/purchase orders, direct payments, journal vouchers, invoices, petty cash, POV mileage approval, travel requests, utility services and miscellaneous procurement requests.
  - 4. Process invoices for payment.
  - 5. Follows through with all procurement requests from beginning to end.
- D. WIC Director
  - 1. Ensures procurement requests are an allowable cost.
  - 2. Review and approval of content

## **PROCEDURE**

- A. All procurement requests are submitted to the WIC Administrative Section for review and approval.
  - 1. Only those procurement request that are determined to be an allowable cost will be routed to Finance for funding availability and forwarded to the Administrative Assistant to process the requisition for procurement.
  - 2. Any unallowable procurement request(s) will be routed back to the requestor.
  - 3. The guidance of the federal grantor, Food and Nutrition Services (FNS)/Western Region Office (WRO), is requested if there is uncertainty if the procurement request is an allowable cost.
- B. A procurement expenditure ledger is maintained and monitored by the Program.
  - 1. Internal Control – Internal control and accountability of all Program funds. Ensure that expenditures financed with Program funds are authorized and properly chargeable to the Program.
  - 2. Payment of Costs – Ensure prompt and accurate payment of allowable costs.
  - 3. Recordation - Adequately identifies the source and use of funds expended for Program activities.

## **REFERENCES**

7 CFR 246.14 Program Cost <https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-246/subpart-E/section-246.14>

Guam WIC State Plan

## **SUPERSEDES:**

A. Title; Policy No.; Effective date/signature date; Approving individual's name

## **ATTACHMENTS:**



**Bureau of Nutrition Services WIC Program  
Department of Public Health and Social Services**

**REVIEW AND ENDORSEMENT CERTIFICATION**

The signatories on this document acknowledge that they have reviewed and approved the following:

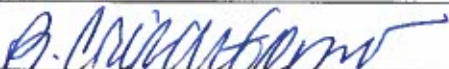
**Policy Title:** Financial Management Allowable Cost

**Policy No:** WIC-FM-01


**Initiated by:** Cydsel Victoria Toledo

Date	Signature
10/13/2022	

Rose Castro  
Management Analyst II, Financial Management

Date	Signature
10.13.2022	

Barbara "Bobbie" Crisostomo  
Administrative Assistant - Procurement

Date	Signature
10/13/2022	

Cydsel Victoria Toledo, MHA  
Health Services Administrator, BNS-WIC Program

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