

INSTRUCTIONS FOR COMPLETION OF PERSONNEL JUSTIFICATION WORKSHEET (BUDGET DETAIL)

The Personnel Justification Worksheet (PJW) is the source document for the personnel budget detail in the budget proposal. Local agencies shall support the “scope of work” by establishing staffing patterns that achieve program goals described in the Nutrition Service Plan (NSP), as well as the staffing criteria described in the WIC Local Agency Agreement and the WPM 130 series. A duty statement is required for each classification listed on the PJW and must be submitted with the funding application.

All employees who provide services or support program operations and who are paid out of direct costs must be identified on the PJW. The State WIC Program may deny some classification expenses if they violate the instructions for cost allocations or allowable direct costs defined in Title 2 of the Code of Federal Regulations (2 CFR), Subtitle A, Chapter II, parts 225 and 230 (formerly OMB circulars A-87 and A-122).

All direct costs for classifications on the PJW that provide WIC services **shall be supported by time sheets or payroll records for each pay period**. In addition, these positions shall be reflected in monthly or quarterly time studies as described in CMB Chapter 13.

The following are the instructions for the completion of the PJW:

1. If the local agency has more than twelve (12) classifications, a continuation form has been developed on which the local agency can continue entering the classifications. (Add the row numbers in sequential order). **DO NOT REPEAT ROW NUMBERS FROM A PREVIOUS PAGE**. Enter the continuation page number at the top of the continuation page in the space provided and continue entering the same information for each classification.
2. Column A is the row number. The row number should be designated at the top of the duty statement that corresponds to this classification. **THE ROW NUMBER SHALL ONLY BE USED FOR THIS CLASSIFICATION**.
3. Column B is the Job Classification or Job Title. Do not put multiple classifications on the same row. This title should be the same on the PJW, corresponding duty statement, and on the organization chart. Job classifications or titles must be consistent with the duty statements provided as attachments to the funding application

Budget Detail must be shown for both the Authorized Funding Amount and the Maximum Payable Amount. There is a separate area for each amount, but the columns beneath each one are the same, and will be defined together.

1. Columns C & G are the number of Full Time Equivalent (FTE) positions the local agency employs in this classification.
2. Columns D & H are the yearly salary range for one FTE for this classification. Enter the lowest salary and the highest salary (such as \$20,000 to \$40,000). Round up salaries do not include cents.
3. Columns E & I are the total forecasted amount paid out for positions in that classification for the budget period. This amount is to include salaries, raises, overtime, etc. that the local agency plans to pay out of the personnel line item, except for Fringe Benefits which are enter on a separate line of the budget proposal. Round up salaries do not include cents.
4. Columns F & J are to be used when updating the budget detail. These columns are not to be used when completing the Funding Application.
5. **DO NOT ENTER THE FOUR “TOTAL AMOUNTS” EXCEPT ON THE LAST CONTINUATION WORKSHEET USED.**
 - a. Total Full Time Equivalent Positions is the number of FTEs the local agency employs overall.
 - b. Total Salaries and Wages (1) is all costs for personnel except Fringe Benefits
 - c. Total Fringe Benefits (2) is the local agency’s anticipated total fringe benefit costs for positions budgeted in total salaries and wages.
 - d. Total Salaries and Wages (1) and Total Fringe Benefits (2) added together equals Total Personnel which is the personnel cost for the FFY.
 - e. The “Total Amounts” must be the same as the totals shown on the Budget Proposal on the appropriate FFY Funding Worksheet.

JUSTIFICATION OF STAFFING LEVELS (Attachments 1-8a, 9a, and 10a)

Local agencies must ensure that sufficient funds are allocated to personnel. Therefore, local agencies must provide a justification outlining how their staffing levels meet the WIC program requirements in the contract, CMB, and WIC Program Manual (WPM).

DUTY STATEMENTS (Designate Attachment 1-21)

Duty statements are required for all classifications budgeted in line item #1, personnel. The duty statement must include:

- Personnel Justification Worksheet row number
- Classification or job title,
- Description of WIC duties performed (if submitting county classification job description, please add specific WIC duties performed by position),
- Percent of time spent on individual tasks

ORGANIZATION CHART (Designate Attachment 1-22)

A current organization chart is required and must include all positions on the PJW. The organization chart must also identify how the WIC program fits into the local agency's overall organization.

BOARD OF DIRECTORS (Designate Attachment 1-23)

If the local agency is a private nonprofit organization, a list of the Board of Directors is required. The list must include the mailing address, term limits, and the board position for each director.