



FEDERAL FISCAL YEAR (FFY) 14 CLOSEOUT PROCESS – FREQUENTLY ASKED QUESTIONS

1. QUESTION: We have been using our own Time Sheet Summary. Do we have to redo it at the end of the year based on this year's time study?

The purpose of the time study is to provide supporting documentation for the allocation of salaries/wages and indirect costs incurred to cost objectives. This worksheet records the number of hours spent in each of the four NSA cost objectives: nutrition education, breastfeeding promotion & support, client services and general admin for each employee. The WIC local agency may use continuous time reporting as an alternative.

The results of both methods shall be compiled into one Agency Time Sheet Summary to calculate the annual percentage of total time allocable to each cost objective. If you have been using your own Time Sheet Summary, you must transfer the information into the State's Time Sheet Summary.

This Time Sheet Summary is due November 14th, 2014.

2. QUESTION: Are actual invoices dated 9-30-2014 or prior required for ULO items, or will order confirmation be sufficient?

Unliquidated Obligations (ULO) are the financial commitments incurred by the WIC local agency that have not been paid prior to the submission of the RAE. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the WIC local agency for which an outlay has not been recorded. To claim ULOs for the Federal Fiscal Year (FFY) 2014 budget period, an invoice or a purchase order must have been signed and dated by September 30th, 2014. On December 15th, 2014 a revised RAE and final invoice should be submitted indicating that all obligations have been 100% liquidated.

3. QUESTION: Can we leave the NON-NSA cells blank on the time sheet summary?

The 2 non NSA grant columns on the Time Sheet Summary (due November 14th, 2014) are only for your convenience and are not required for the closeout process. These cells can be filled out and will not impact the percentages used for the Report of Actual Expenditures (RAE). The RAE is also due on November 14th, 2014.

4. QUESTION: Does the designee letter also pertain to invoices?

A completed Report of Actual Expenditures (RAE) worksheet requires the signature of the PWPC and the Agency Director. Designees are allowed to sign the RAE. Separate designee letters are required for the Report of Actual Expenditures and invoices. The designee letter is due November 14th, 2014.

5. QUESTION: If there are still unpaid invoices (ULO's) that are already expensed, do we include them in the RAE or do a revised invoice?

Unliquidated Obligations (ULO) are the financial commitments incurred by the WIC local agency that have not been paid prior to the submission of the RAE. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the WIC local agency for which an outlay has not been recorded.

ULOs for NSA cost objectives shall be included on the Unliquidated Obligations List and recorded on the initial RAE Worksheet, due November 14th, 2014. Only necessary and reasonable ULOs are allowable. By December 15th, 2014, all obligations must be 100% liquidated. ULOs that will not be liquidated by December 15th, 2014 shall be removed from the Unliquidated Obligations list. Section B of the revised RAE worksheet, must have a check mark by the "All Obligations Liquidated" line, indicating that all obligations have been 100% liquidated.

The revised RAE worksheet is due December 15th, 2014.

6. QUESTION: What is the Expenditure Worksheet; it is not in the CMB?

The Expenditure Worksheet was previously known as the NSA worksheet. The Expenditure Worksheet records total expenditure, non NSA grants, total NSA personnel & ULOs costs for the three invoice line items: personnel, direct operating and indirect operating. Chapter 13 of the CMB has been updated with the new Expenditure Worksheet. The Expenditure Worksheet is due November 14th, 2014.

7. QUESTION: What is the difference between breastfeeding peer counseling workphase (WP) 12 and WP 13 on the Expenditure worksheet?

Breastfeeding Peer Counseling work phase (WP) 12 and WP 13, represent two different grant awards active at the same time during Federal Fiscal Year (FFY) 2014. On your invoice WP 12 and WP 13 will appear as: **BFPC Program Implementation - WIC BF**

PC Grant 2011-14 (53313) WP 12 and BFPC Program Implementation - WIC BF PC Grant 2012-15 (53313) WP 13, respectively.

When filling out Section B of the Expenditure Worksheet, match the work phase number on your invoice with the work phase number on the expenditure worksheet. If you do not have WP 12 or 13 on your invoices, do not fill in any amounts in Section B of the Expenditure Worksheet. The Expenditure Worksheet is due November 14th, 2014.

8. QUESTION: How is the November 14th, 2014 “final invoice” different from the December 15th, 2014 “Revised final invoice”?

The “Final Invoice” turned in on November 14th, 2014 reports cumulative NSA, FMNP, and BFPC costs claimed and reimbursed to date for the prior budget period ending September 30th, 2014. This invoice does not include unliquidated obligations which are all NSA purchases and services yet to be liquidated and invoiced.

All unliquidated obligations must be liquidated by December 15th, 2014. On December 15th, 2014, all local agencies must submit a revised final invoice if this invoice has any changes in amounts or any supplemental invoices submitted prior. The final revised invoice must come with a revised report of actual expenditures. Both worksheets must show that all obligations have been 100% liquidated.

9. QUESTION: Can a WIC local agency average the 4 quarters of timesheet for year end?

The WIC local agency shall capture data on employee time and effort by the four (4) NSA cost objectives: Nutrition Education, Breastfeeding Promotion and Support, Client Services and Administrative Services as well as FMNP, and BFPC.

The WIC local agency will combine the results of monthly or quarterly time studies, using actual hours, not averages, and input the information onto the Time Sheet Summary worksheet, due November 14th, 2014.