

V. NUTRITION SERVICES AND ADMINISTRATION (NSA) EXPENDITURES

(Please indicate) **State Agency: Missouri** for FY 2025

NSA expenditures involve the process of allocating, documenting, and monitoring the distribution of administrative funds to local agencies, including the monitoring of nutrition education costs, and State and local agency direct/indirect costs.

During disasters, emergencies, public health emergencies, or a supply chain disruption, including infant formula recalls, the State agency may request to implement existing and allowable regulatory flexibilities or waivers to support the continuation of Program benefits and services. Waivers granted under Access to Baby Formula Act of 2022 (codified at 7 CFR 246.4a(30)) or temporary provision(s) authorized by Congress are not permanent amendments to the State Plan; however, State agencies should consider any historical amendments as the result of waivers granted under prior waiver authority to develop policies and procedures for current and future disasters.

A. [Funds Allocation-246.4\(a\)\(13\); \(14\)\(ix\)](#): describe the policies and procedures used to allocate administrative funds to local agencies, including start-up funds, and conversion of food funds to NSA funds.

B. [Local Agency Budgets/Expenditure Plans-246.4\(a\)\(2\)](#): describe the policies and procedures for preparing and submitting local agency budgets and expenditure plans and the services that are entirely supported by WIC Program funds.

C. [State and Local Agency Access to Funds-246.4\(a\)\(13\)](#): describe the procedures and method(s) of distribution/ reimbursement of NSA funds to local agencies.

D. [Reporting and Reviewing of State and Local Agency Expenditures-246.4\(a\)\(11\)\(iv\); \(12\); and \(13\)](#): describe the policies and procedures used to report, monitor, and review State and local agencies' expenditures, including the documentation of staff time, local agency report forms, on-site reviews of local agencies' NSA expenditures, and in-kind contributions.

E. [Nutrition Education Costs-246.4\(a\)\(9\)and 246.14\(c\)\(1\)](#): describe the plans and procedures used to meet the nutrition education expenditure requirements, including monitoring activities, local agency reports, and assurances that the special nutrition education needs of migrant farmworkers and their families, Indians, and homeless persons are met.

F. [Indirect Costs-246.4\(a\)\(12\)](#) and [246.14\(a\)\(1\)\(ii\)](#): describe the policies and procedures used to document and monitor indirect cost rates and services at the State and local level.

A. Funds Allocation

1. Allocation Process

- a. **The State agency has established and provided written procedures to local agencies describing the process for allocation of NSA funds among local agencies.**

Yes No Not applicable, State agency does not have separate local agencies.
(Proceed to A. 2. *Conversion of Food Funds to NSA Funds*)

- b. **Local agencies were involved in developing these procedures via:**

Task force/committee of selected local agencies
 Comment on proposals made available to all local agencies
 Other (describe): Center for Local Public Health Services

- c. **The State agency allocates NSA funds to local agencies through the use of:**

A negotiated budget Flat cost per participant Statewide
 Formula (variable) Other method (describe): [Click or tap here to enter text.](#)

- d. **The allocation procedure takes the following factors into account (check all that apply):**

Staffing needs
 Number of participants
 Population density
 Cost-containment initiatives
 Availability of administrative support from other sources
 Other (specify): [Click or tap here to enter text.](#)

- e. **The State agency methodology for funds allocations to local agencies includes a mechanism for reallocation.**

Yes Monthly Quarterly Semiannually
 No
 Other (specify): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): Local Agency Scope of Work

2. Conversion of Food Funds to NSA Funds

- a. **The State agency converts food funds to NSA funds:**

Based on a plan submitted to FNS to reduce average food costs per participant and to increase participation above the FNS-projected level for the State agency.

- The State agency achieves, through acceptable measures, increases in participation in excess of the FNS-projected level for the State agency.
- Describe measures used to increase participation:
- Not applicable

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)

3. The State’s Fiscal Year runs from July 1, 2024 to June 20, 2025.

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)

B. Local Agency Budgets/Expenditures Plans

1. Local Agency Budgets/Expenditure Plans

- Not applicable, State agency does not have separate local agencies.
(Proceed to C. State and Local Agency Access to Funds.)

a. The State agency requires its local agencies to prepare and submit administrative budgets.

- Yes No

If yes, the State agency requires that local agency budgets include the same cost categories as those used for State-level budget preparation.

- Yes No

b. Local agencies' budgets are broken out by (check all that apply):

- Line items
 - Accounting Maintenance and repair
 - ADP services Materials and supplies
 - Breastfeeding aids Memberships, subscriptions, and professional activities
 - Capital expenditures Printing and reproduction
 - Clinic/lab services Training and education
 - Communications Transportation
 - Employee salaries Travel
 - Employee fringe benefits Other (specify): [Click or tap here to enter text.](#)
 - Lease or rental of space Breastfeeding promotion/support (e.g., breastfeeding aids)

- Functions
- Client services
- General administration/ Other (specify): [Click or tap here to enter text.](#)
- Program management
- Food Delivery
- Certification
- Nutrition education
- Other (specify): [Click or tap here to enter text.](#)

c. **The State agency has an established formal process for local agencies to follow when requesting amendments or modifications to their budgets.**

- Yes
- No

d. **To prepare the federally required WIC administrative budget, the State agency:**

- Uses local agency budgets or prior year expenditures
- Uses a state agency information system to collect and compile expenditure and cost data
- Extracts or consolidates data reported under other State or local agency systems to group costs under the federal line items and functions
- Other (describe): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: SA/LA Spending Plan Appendix and/or Procedure Manual (citation): Line Items 5.1.010-5.1.150 regarding NSA

- 5.1.010 Monthly Administrative Cost Reports
- 5.1.020 Line Item: Personnel Compensation
- 5.1.030 Line Item: Personnel Benefits
- 5.1.040 Line Item: Contract Services
- 5.1.050 Line Item: Conference and Training
- 5.1.060 Line Item: Travel
- 5.1.070 Line Item: Equipment Purchases
- 5.1.080 Line Item: Nutrition and Breastfeeding Materials
- 5.1.090 Line Item: Administrative Office Costs
- 5.1.100 Line Item: Medical Materials
- 5.1.110 Line Item: Computer Hardware/Software
- 5.1.120 Line Item: Facilities Costs
- 5.1.130 Line Item: Indirect Costs
- 5.1.140 Line Item: Special Funds
- 5.1.150 In-Kind Costs

C. State and Local Agency Access to Funds

1. The State Agency manages its NSA Grant on a/an:

- Cash basis Accrual basis
- Other (specify): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)

2. Reimbursement/Provision of Funds to Local Agencies

a. The State agency provides local agencies with funds in advance.

- Yes (state conditions): [Click or tap here to enter text.](#)
- No
- Not Applicable (Proceed to next section.)

If yes, advances must be reconciled to incoming claims. Local agency claims are submitted:

- Monthly Quarterly

b. In order to qualify for payment, an expenditure must be (check all that apply):

- At or below the level of its approved budget line item
- Supported by appropriate documentation (e.g., check or receipt)
- A reasonable and necessary expense for WIC
- Other (specify): [Click or tap here to enter text.](#)

c. If an expenditure exceeds the budget provided for that particular line item, the State agency requires the local agency to (check all that apply):

- Submit a supplemental request
- Provide a justification for exceeding the budget line item
- Make an offsetting adjustment to another line item in its budget
- Request approval of a budget modification
- Other (explain): [Click or tap here to enter text.](#)

d. Local agencies receive payment via:

- Electronic funds transfer State treasury check/warrant
- Other (specify): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)

D. Reporting and Reviewing of State and Local Agency Expenditures

1. Documentation of Staff Time

a. How does the State agency determine the percentage of staff time devoted to WIC tasks to document allowable staff costs under the WIC Program (check all that apply):

At SA At LA

- | | | |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | 100 percent reporting |
| <input type="checkbox"/> | <input type="checkbox"/> | Random moment sampling |
| <input type="checkbox"/> | <input type="checkbox"/> | Periodic time studies: |
| <input type="checkbox"/> | <input type="checkbox"/> | 1 week/month |
| <input type="checkbox"/> | <input type="checkbox"/> | 1 month/quarter |
| <input type="checkbox"/> | <input type="checkbox"/> | Other (specify): Click or tap here to enter text. |

b. The State agency last evaluated its time documentation protocol on (specify date). The documentation of state agency time is continuous.
If available, please attach a copy of the protocol to this section or cite Procedure Manual reference.

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): DHSS Administrative Manual 15.5 Time Coding

2. Please indicate below the services that are entirely supported by WIC funds:

- Anthropometric measurements
- Nutrition counseling/education
- Breastfeeding promotion/support
- Immunization status assessments
- Referrals to health and/or social services
- Hematological assessments
- Other (specify): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: SA/LA Spending Plan Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)

3. Local Agency Report Forms

a. The State agency specifies standard forms and/or procedures for local agencies to use in reporting monthly local-level expenditures.

Yes No Not Applicable (Proceed to next section)

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)

4. On-Site Review of Local Agencies' Administrative Expenditures

a. The State agency conducts on-site reviews of local agency administrative expenditures:

Annually Every two years Every three years

Other (specify): [Click or tap here to enter text.](#)

The review is conducted by:

- WIC State agency staff
- State Department of Health fiscal or audit staff
- CPA or audit firm
- Other (specify): [Click or tap here to enter text.](#)

b. The State agency utilizes a standard format/guide to review local agencies' NSA expenditures.

Yes No

If yes, the standard review guide includes the following procedures (check all that apply):

- Verification of at least one monthly billing/claim/expenditure report against source
- Documents
- Tracking written approval of procurements
- Requesting records of ordering, receipt, billing, and payment
- Determination that costs were necessary, reasonable, and appropriate
- Determination that costs were properly allocated among WIC and other programs
- Determination that personnel costs charged to WIC were appropriate
- Determination that local agencies' indirect costs were appropriately charged
- Other (specify): [Click or tap here to enter text.](#)

c. If available, please attach a copy of the State agency's NSA expenditure review guide.

d. The State agency notifies local agencies of findings and establishes claims for unallowable costs, as appropriate.

Yes No

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): WIC Invoice Review Form

5. The State agency requires local agencies to document the sources and values of in-kind contributions.

- Yes No

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): 5.1.150 In-Kind Costs

E. Nutrition Education Costs

1. The State agency documents that it meets its nutrition education and breastfeeding promotion expenditure requirements per [7 CFR 246.14\(c\)\(1\)](#) via:

- Activity reports Time studies Itemizing expenditures
- Other (specify): Reports from the Online Invoicing Application and the state accounting system

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)

2. The State agency monitors expenditures for the following activities related to breastfeeding promotion and support at the State and/or local level (check all that apply):

	At SA	At LA
Breastfeeding promotion coordinator's salary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Written educational materials	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Participant education/counseling	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Staff training	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Breastfeeding promotion activities	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Direct support costs	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Breastfeeding aids and equipment (e.g., breast pumps purchased with NSA funds)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>

(If other, specify): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): Reports from the Online Invoicing Application and the state accounting system

3. In the event that the State agency uses funds from other sources in meeting minimum expenditure requirements for nutrition education (NE) and breastfeeding promotion and support (BFPS), please provide below the source of these funds, the amount, and the method the State agency will use to document the use of these NE and BFPS funds. (Federal WIC food funds used to purchase/rent breast pumps, and expenditures from breastfeeding peer counseling funds, cannot be counted toward the nutrition education and breastfeeding expenditure requirement.)

Does not apply. (Proceed to E. 4. Local agencies report nutrition education and breastfeeding promotion and support costs.)

Source

Click or tap here to enter text.
Click or tap here to enter text.
Click or tap here to enter text.

Amount

Click or tap here to enter text.
Click or tap here to enter text.
Click or tap here to enter text.

Method(s):

- Activity reports Time studies Itemizing expenditures
- Other (specify): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)

4. Local agencies report nutrition education and breastfeeding promotion and support costs:

- Does not apply
- When they report routine NSA costs
- Through a different system (specify): [Click or tap here to enter text.](#)

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): 5.1.080 Line Item: Nutrition and Breastfeeding Materials

F. State and Local Agency Indirect Costs

1. Indirect Cost Rate and Services

- a. Please list below indirect cost/cost allocation agreements in which the State agency is included:
Missouri Indirect Cost Agreement
- b. The State agency's indirect cost rate(s) is 20.80 (%) and is based on:

Salaries Direct costs for administration Both

Other (specify): Fringe Benefits

c. **If applicable, cite the effective date of the State agency's executed cost allocation plan for indirect cost:** July 1, 2024

If applicable, cite the expiration date of the State agency's most recent executed indirect cost allocation plan: June 30, 2026

d. **The State agency receives the following types of services under the indirect cost rate agreement(s):**

Budgeting/accounting

Personnel/payroll

ADP

Space usage/maintenance

Communication/phone/mail

Central supply

Legal services

Procurement/contracting

Printing/publication

Audit services

Equipment usage/maintenance

Other (specify): [Click or tap here to enter text.](#)

e. **The State agency allows local agencies to report indirect costs.**

Yes No Not Applicable

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): 5.1.130 Line Item: Indirect Costs

2. Review of Indirect Cost Documentation

a. **The State agency and local agencies ensure that services received and paid for through indirect costs benefit WIC, and are not also charged directly to WIC by comparing direct charges by line item to a listing of services paid by funds collected through the application of the indirect cost rate:**

Done for State agency level indirect costs (frequency): The department has a negotiated indirect cost plan (ICP) that is prepared annually and approved by HHS. As part of the ICP preparation, all department costs are reviewed and classified as indirect or direct. As costs are incurred, standard operating costs (as defined in policy) are classified as indirect and coded as such in the state accounting system. Program staff review purchasing requests prior to processing to ensure costs incurred are those directly attributable to the WIC program. The

Division of Administration provides guidance if there are questions concerning a particular cost.

- Done for local agency level indirect costs (frequency): The state agency reviews the Local Agency Plan annually, which includes budget line items and the indirect cost rate agreement to ensure any items included in the indirect rate agreement are not included as direct costs. Any changes to the budget during the year are reviewed at that time.

Not done at either level.

b. State and local agency WIC management have access to and review the following documents as applicable to ensure that indirect cost services are not also charged directly to WIC (check all that apply):

	At SA	At LA
Indirect cost agreements/plans	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
The accounting mechanism used to ensure the propriety of indirect cost charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A copy of the cost allocation plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>
A list of all services paid from indirect costs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other documentation related to the establishment and charging of indirect costs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Not applicable	<input type="checkbox"/>	<input type="checkbox"/>

c. When the State agency reviews the local agencies' indirect cost rate agreements, the review includes (check all that apply):

- Required submission of indirect cost agreement by the local agency to the State agency
- Assessment of how the rate or method is applied (correct time period, percentage, and base)
- Verification that the State agency had previously approved the local agency to negotiate such an agreement
- Post-review or audit to ensure the rate was applied correctly
- Other documentation related to the establishment and charging of indirect costs (list): [Click or tap here to enter text.](#)

Not applicable

ADDITIONAL DETAIL: NSA Expenditures Appendix and/or Procedure Manual (citation): [Click or tap here to enter text.](#)