

Texas WIC Health and Human Services Commission

Effective August 1, 2022

Policy No. AC:28.0

Financial Reporting

Purpose

To provide the state agency (SA) with a method to reimburse the local Agencies (LAs) for allowable expenditures under the WIC Program.

Authority

Uniform Grant Guidance, 2 CFR 200; State WIC Local Agency Contract

Policy

On a monthly basis, LAs must request reimbursement for allowable expenses by means of a WIC Invoice for Encumbered Payment form. LAs must also submit a WIC Financial Status Report (FSR) form on a quarterly basis. The WIC FSR form and instructions to the FSR can be downloaded at <https://www.hhs.texas.gov/sites/default/files/documents/wic-fsr-form-with-instructions.xlsx>.

Procedures

- I. The LA must follow the instructions attached to the state supplied form.
- II. The LA must complete a separate WIC Invoice for Encumbered Payment form for each project when requesting reimbursement each month. The completed WIC Invoice(s) for Encumbered Payment forms must be submitted electronically to WICInvoices@hhs.texas.gov by the last business day of the month following the reporting month.
- III. The WIC FSR Form must be submitted electronically quarterly with the corresponding WIC Invoice(s) for Encumbered Payment. The months of the federal quarters are as follows:

Texas WIC Health and Human Services Commission

Effective August 1, 2022

Policy No. AC:28.0

Quarter	Months Included	Due Date	Form(s)
1 st	October, November, December	last business day of January	WIC FSR Form and WIC Invoice(s) for Encumbered Payment
2 nd	January, February, March	last business day of April	WIC FSR Form and WIC Invoice(s) for Encumbered Payment
3 rd	April, May, June	last business day of July	WIC FSR Form and WIC Invoice(s) for Encumbered Payment
4 th	July, August, September	last business day of October	WIC FSR Form and WIC Invoice(s) for Encumbered Payment
4 th	Final amended upon liquidation of all encumbrances	Per contract timeframe	WIC FSR Form and WIC Invoice(s) for Encumbered Payment

IV. Reimbursement must be requested for actual expenditures incurred as a result of WIC allowable activities and allocable indirect costs less any applicable credits.