



TEXAS
Health and Human
Services



Memorandum

#24-005

TO: WIC Regional Directors
WIC Local Agency Directors

FROM: Amanda Hovis, Director
Nutrition Education/Clinic Services Unit
Nutrition Services Section

DATE: January 29, 2024

SUBJECT: WISE Report Due to the State Agency by April 30, 2024

March is the data collection month for the WISE Report, Form WIC-227A. Information collected from this report is to fulfill the United States Department of Agriculture (USDA) federal reporting requirements. Information for the preparation of the WISE Report is available online at [WIC Financial | Texas Health and Human Services](#) WIC Financial Forms.

Included in this memo is a copy of the:

- WISE Cost Report Form (Form WIC-227A)
- WISE Cost Report Form Instructions (Form WIC-227A)
- Examples of Activities for the WISE Report Categories, and
- WISE Cost Report Policy located at [WIC Policy & Procedures Manual | Texas Health and Human Services](#); AC:29.0 WISE Cost Report, WIC-227A.

For the WISE Report, each local agency must report expenditures made during the month of March and separate them into the four categories. During this time, to allocate salaries and benefits accurately, your staff will need to track time spent on client services separate from administrative services.

If your March billing includes pay periods for a different month, you may choose to track staff time associated with the time billed, or the actual staff time for the calendar month of March. If you select the latter option, you must indicate in the remarks section that salary costs included on this report will differ from those included on your March billing.

Again, this data is an important part of our federal reporting to the USDA. You are responsible for making sure this report reflects expenditures divided into these four functional categories as accurately as possible. Electronically submit the completed WISE Report to the State Agency by April 30, 2024, and retain the originals for audit purposes.

Please submit all WISE Reports to Shery Gurguis, WIC Program Services, at Shery.Gurguis@hhs.texas.gov.

WISE COST REPORT (227-A)
NUTRITION SERVICES AND ADMINISTRATIVE EXPENDITURES (NSA)

1. LOCAL AGENCY NAME AND ADDRESS:

2. LA NUMBER:

3. PERIOD COVERED
 From: March 1, 2024
 To: March 31, 2024

4. FISCAL YEAR:
 2024

PROGRAMS /
 FUNCTIONS /
 ACTIVITIES

GENERAL
 ADMINISTRATION

CLIENT
 SERVICES

NUTRITION
 EDUCATION -
 admin plus special
 projects

BREASTFEEDING -
 admin plus special
 projects

TOTAL*

TOTAL
 OUTLAYS

5.

6.

7.

8.

9.

* If using March billings, this amount should equal the sum of all March vouchers.

10. SIGNATURE OF CERTIFYING OFFICIAL:

11. NAME AND TITLE:

12. DATE REPORT SUBMITTED:

13. TELEPHONE NUMBER (AREA CODE/NUMBER AND EXTENSION):

REMARKS:

Instructions for WISE Cost Report Form WIC-227A

- Block 1:** Enter the organization name and address (Local Agency).
- Block 2:** Enter the WIC local agency number.
- Block 3:** Has been completed for you.
- Block 4:** Has been completed for you.
- Blocks 5-9:** Enter the dollar amount expended during the report month for each one of the four functional categories of NSA expenditures including indirect costs applicable for each category. Include all special funding (Peer Counseling, Registered Dietician (RD), Lactation Services, Improving Participant Experience (IPE), Innovation, Dietetic Internship, etc.) Attached are more detailed explanations of cost categories.

General Administration: Expenditures generally considered being overhead or management costs. Includes RD administrative non-client expense.

Client Services: Personnel expenditures for certification, food delivery and other client services and benefits. Include all non-personnel expense for the benefit of the clients/participants. Also, include RD, IPE, and extra administration expense for the benefit of our clients/participants.

Nutrition Education: NE expenditures for general nutrition education (NE). Also, include RD (NE portion), Obesity Prevention, Dietetic Intern, and Innovation expenses.

Breastfeeding: BF expenditures for breastfeeding promotion and support. Includes RD (BF portion), Peer Counseling, Lactation Services, and Lactation Service Centers.

Total: Add blocks 5-8. *

- Block 10:** Signature of the designated official (Local Agency).
- Block 11:** Print or type the name and title of designated official.
- Block 12:** Enter the date the report is submitted to the State Agency.
- Block 13:** Enter the telephone number of designated official.

*If using the March billing voucher amount, the total should equal all vouchers submitted.

*If not using March billing voucher amount, put explanation in remarks column.

Examples of Activities for Wise Report Categories

General Administration:

- ☐ Accounting, audits, self-audits (not NE or BF portion)
- ☐ Clerical support for accountants, program specialists, director
- ☐ Data processing (ADP) costs, associated with general admin activities
- ☐ Financial or legal services
- ☐ Food instrument reconciliation
- ☐ Food instrument security and accountability
- ☐ General management (majority of the local agency director's salary)
- ☐ Office equipment, furnishings, supplies used to support general admin activities
- ☐ Outreach
- ☐ Payroll and employee time accounting
- ☐ Personnel counseling, performance evaluation, monitoring
- ☐ Portion of office space/utilities, telephone, fax services, postage/freight & travel to support general admin activities
- ☐ Prevention of fraud
- ☐ Program reporting
- ☐ Salaries/fees for accountant, program specialist, or IT specialist for time spent on general admin activities
- ☐ Vendor contracts/evaluations
- ☐ Vendor monitoring

Client Services:

- ☐ Coordination with other agencies/programs to obtain services for WIC clients
- ☐ Educating participants on the WIC foods and where to use the Texas WIC card
- ☐ Educating participants on the use of the Texas WIC card
- ☐ Evaluation or monitoring of "client services" activities
- ☐ Explanation of eligibility to applicants
- ☐ Explanation of the Fair hearing and Civil Rights process to applicants and participants
- ☐ Interpreter/translator service to facilitate "client services" activities
- ☒ Issuance of food benefits
- ☐ Medical supplies and equipment necessary to conduct required diet and health assessments
- ☐ Obtaining/assessing health history information and counseling on client's concerns
- ☐ Obtaining/assessing height, weight, and blood work for nutrition assessment
- ☐ Office equipment (including computers and phones), furnishings, supplies used to support "client services" activities
- ☐ Participation in activities which promote a broader range of health and social services for participants
- ☐ Participation in surveys/studies which evaluate the impact of WIC on its participants
- ☐ Payroll and employee time in providing "client services" activities
- ☐ Portion of office space/utilities, phone, fax services, postage/freight & travel used to conduct clients service activities
- ☐ Referrals to other health care and social services
- ☐ Scheduling of appointments

- ☐ Screening (including identification, residency, income, shot records, etc)
- ☐ Training staff to provide “client services” activities

Nutrition Education:

- ☐ Attendance of NE training sessions (to include travel, course fees, tuition)
- ☐ Completing NE modules
- ☐ Developing and providing NE materials
- ☐ Documenting NE contacts
- ☐ Enclosure of NE materials in advance/triple envelopes
- ☐ Equipment and furnishings used to conduct NE activities
- ☐ Evaluation or monitoring of NE
- ☐ Individual counseling (not BF)
- ☐ Interpreter/translator services to facilitate NE
- ☐ Media/video platforms or services to provide nutrition education
- ☐ NE portion of self-audit
- ☐ NE supplies/materials such as brochures, reinforcement items of nominal cost, demonstration food item
- ☐ NE training of other staff
- ☐ Portion of office space/utilities, telephone, fax services, postage/freight & travel used to conduct NE activities
- ☐ Preparation/planning for NE classes or individual counseling sessions
- ☐ Scheduling of NE classes
- ☐ Teaching nutrition education classes (not BF)

Breastfeeding:

- ☐ Attendance of BF training sessions (to include travel, course fees, tuition)
- ☐ Breastfeeding materials/supplies such as brochures & BF aids and accessories used in BF promotion and support
- ☐ Developing and providing BF materials and trainings
- ☐ Engaging in partnerships which support BF
- ☐ Equipment and furnishings used to conduct BF activities
- ☐ Evaluation or monitoring of BF services
- ☐ Individual counseling on breastfeeding
- ☐ Interpreter/translator services to facilitate breastfeeding education
- ☐ Media/video platforms or services to provide BF education
- ☐ Peer counseling to include scheduling and coordination
- ☐ Portion of office space/utilities, telephone, fax services, postage/freight & travel used to conduct BF activities
- ☐ Scheduling of BF classes or educational services
- ☐ Self-audit to assess adherence to BF policies
- ☐ Teaching, planning, and conducting BF staff development
- ☐ Teaching breast pump education, troubleshooting, issuance of breast pumps, and maintaining breast pump inventory
- ☐ Tracking and reporting BF data and rates

****Note: These examples are not exhaustive**