

## Division of Community Nutrition

<i>Subject:</i> <b>CARDINAL State Accounting System</b>		<i>Policy:</i> <b>ADM 03.11</b>
<i>Reference:</i> <b>CFR §246.25</b>	<i>Effective:</i> <b>April 1, 2017</b>	<i>Supersedes:</i> <b>August 12, 2013</b>

### **I. Policy:**

The State WIC Office (SWO) shall distribute WIC Administrative Expenditure Reports to all local agencies to show the State fiscal year budgets and the monthly and year-to-date expenditures.

### **II. Procedure(s):**

- A. CARDINAL reports show State fiscal year July 1 – June 30 budgeted amounts and expenditures.
- B. Monthly expenditures on the CARDINAL reports shall be reconciled to the total expenditures for the month shown on the WIC Administrative Expenditure Report.
- C. USDA funds WIC on a Federal fiscal year basis from October 1 through September 30. Monthly expenditure reports shall be provided to all local agencies showing the Federal fiscal year basis.
- D. Expenditures may be charged to a prior fiscal year after September 30 if the following occur:
  - 1) To be charged to a prior fiscal year budget, WIC expenditures shall have a purchase order or invoice dated before September 30 and shall clear the CARDINAL reports by December 31.
  - 2) This includes Agency Transaction Vouchers (ATV's), Inter-Agency Transactions (IAT's) and accounting vouchers.
  - 3) Orders placed or invoices with dates beyond September 30 shall be charged to the new Federal fiscal year.