



State of Alaska
Supplemental Nutrition Assistance Program Education (SNAP-Ed)
Policies and Procedures Manual

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SECTION I: INTRODUCTION

The Supplemental Nutrition Assistance Program Nutrition Education and Obesity Prevention Grant Program (SNAP-Ed) is administered by the United States Department of Agriculture (USDA) Food and Nutrition Services (FNS). Every State is eligible for SNAP-Ed funding, which is distributed to a local State Agency. In Alaska, the State Agency is the Family Nutrition Program (FNP), Division of Public Assistance (DPA), and Department of Health & Human Services (DHHS). The FNP coordinates some SNAP-Ed activities directly, and other available funding is awarded through a competitive grant process to implementing agencies, also known as SNAP-Ed providers. SNAP-Ed providers may be statewide or local SNAP-Ed providers.

This Policies and Procedures Manual is intended for use by SNAP-Ed providers who have been awarded a grant to deliver SNAP-Ed services in Alaska. Much of the information in this *Manual* is summarized from the *SNAP-ED Program Guidance* as well as State of Alaska policies and requirements for grantees. SNAP-Ed providers should also be familiar with the entire *Guidance*, as it has the most up to date and more detailed information on program requirements. It is available at <http://snap.nal.usda.gov/national-snap-ed/snap-ed-plan-guidance-and-templates>.

1. SNAP-Ed Goal and Focus

The SNAP-Ed goal is to improve the likelihood that persons eligible for SNAP benefits will make healthy food choices within a limited budget and choose physically active lifestyles consistent with the current Dietary Guidelines for Americans and the USDA food guidance. The focus of SNAP-Ed is:

- Health promotion to help the SNAP-Ed target audience establish healthy eating habits and a physically active lifestyle; and,
- Primary prevention of diseases to help the SNAP target audience who have risk factors for nutrition-related chronic disease such as obesity prevent or postpone the onset of disease, by establishing healthier eating habits and being more physically active.

SNAP-Ed activities must include only behaviorally focused, evidence-based nutrition education and obesity prevention interventions or projects that are consistent with FNS's mission and the goal and focus of SNAP-Ed. All activities must also be approved by the State Agency and consistent with the approved SNAP-Ed State Plan.

2. SNAP-Ed Key Behavioral Outcomes

SNAP-Ed activities should focus on achieving the following behavioral outcomes:

- Make half your plate fruits and vegetables, at least half your grains whole grains, and switch to fat-free or low-fat milk and milk products;
- Increase physical activity and reduce time spent in sedentary behaviors as part of a healthy lifestyle; and,
- Maintain appropriate calorie balance during each stage of life --- childhood, adolescence, adulthood, pregnancy and breastfeeding, and older age.

3. SNAP-Ed Guiding Principles

In 2007, FNS developed Guiding Principles that characterize its vision of quality nutrition education and address the nutrition concerns and food budget constraints faced by those eligible for SNAP. Grantees are strongly encouraged to use Guiding Principles as the basis for SNAP-Ed activities in conjunction with the SNAP-Ed goal and behavioral outcomes. The current Guiding Principles can be found in the most recent SNAP-Ed Guidance at <http://snap.nal.usda.gov/national-snap-ed/snap-ed-plan-guidance-and-templates>.

SECTION II: ALASKA SNAP-ED ACTIVITY PLANNING

1. Target Audience

The target audience for SNAP-Ed services is low-income individuals eligible to receive SNAP or other means-tested Federal assistance program benefits. According to the *Guidance*, SNAP-Ed grantees may use the following four measures to identify additional persons eligible for the target audience:

1. Income-based: Persons eligible for other means tested Federal assistance programs such as Supplemental Security income (SSI), the Women, Infants & Children program (WIC) or Temporary Aid to Needy Families (TANF).
2. Location-based: Persons at food banks, food pantries, soup kitchens, public housing and SNAP/TANF job readiness program sites, and other such sites qualify.
3. Persons at venues where it can be documented that the location/venue serves generally low-income persons where at least 50% of the persons have gross incomes at or below 185% of the poverty guidelines. This could include persons in neighborhoods, schools or childcare centers where at least 50% of persons have gross incomes that are equal to or less than 185% of the poverty threshold, or children in schools where at least 50% of children receive free and reduced priced meals.
4. Persons shopping in grocery stores when the store has been documented to redeem average monthly SNAP benefits of \$50,000 or more, or persons shopping grocery stores located in census tracts where at least 50% of persons have gross incomes that are equal to or less than 185% of the poverty threshold.

2. Coordination and Collaboration Requirements

SNAP-Ed activities must be coordinated with other national, State, and local nutrition education and health promotion initiatives and interventions, including those implemented by other FNS nutrition assistance programs such as Women, Infants & Children (WIC), and Child Nutrition Programs, (CNP). Collaboration and coordination with state and local agencies such as State Obesity Prevention and Control (OPCP) and local community nutrition education and obesity prevention activities, especially those implementing federally funded nutrition education and obesity prevention activities is expected.

3. Approved Approaches

The FNA stipulates that SNAP-Ed funds may be used for evidence-based activities using the following three approaches:

1. Individual or group-based nutrition education, health promotion, and intervention strategies;
2. Comprehensive, multi-level interventions at multiple complementary organizational and institutional levels; and
3. Community and public health approaches to improve nutrition.

FNS expects State Agencies to integrate multiple approaches in implementing evidence-based SNAP-Ed nutrition education and obesity prevention activities to provide a greater likelihood of success.

Examples of potential SNAP-Ed Activities for each approach, as well as more information about integrating multiple approaches is available in the *Guidance*. The State Agency may set additional priorities for types of activities or suggested interventions.

4. Descriptions and Expectations for Evidence-Based Programs and Practices

Grantees are encouraged to choose evidence-based strategies and interventions that are identified in the [SNAP-Ed Strategies and Interventions: An Obesity Prevention Toolkit for States](#). The complete *Toolkit* is available at <http://snap.nal.usda.gov/snap/SNAP-EdInterventionsToolkit.pdf>.

The toolkit provides a starting point for SNAP-Ed agencies in identifying policy, systems, and environmental change strategies in their SNAP-Ed plans. However, all interventions, including individual or group-based nutrition education programs that are not included in the *Toolkit* must be evidence-based as well. The FNS Western Regional Office has identified three categories of evidence along a continuum. These categories vary according to scientific rigor, degree of innovation, and evaluation requirements. SNAP-Ed agencies are expected to plan, implement, and evaluate programs from among the three categories of evidence to meet the program requirements.

1. Research-Tested
2. Practice-Tested
3. Emerging

Evidence-Based Approach for nutrition education and obesity prevention is defined as the integration of the best research evidence with best available practice-based evidence. The best research evidence refers to relevant rigorous nutrition and public health nutrition research including systematically reviewed scientific evidence. Practice-based evidence refers to case studies, pilot studies, and evidence from the field on nutrition education interventions that demonstrate obesity prevention potential.

Evidence may be related to obesity prevention target areas, intervention strategies, and/or specific interventions. The target areas are identified in the current *Dietary Guidelines for Americans*. Intervention strategies are broad approaches to intervening on specific target areas. Interventions are a specific set of evidence-based, behaviorally-focused activities and/or actions to promote healthy eating and active lifestyles. Evidence-based allowable use of funds for SNAP-Ed include conducting and evaluating intervention programs, and implementing and measuring policy, systems, and environmental changes in accordance with SNAP-Ed Guidance.

5. Program Evaluation Requirements

Grantees are expected to work with State SNAP-Ed staff to develop sound evaluation strategies and outcome indicators that will be incorporated into the State's annual SNAP-Ed Plan.

The FNS, Western Regional Office has developed the *Nutrition, Physical Activity, and Obesity Prevention Outcomes Evaluation Framework*. The *Framework* is being piloted in the Western Region, of which Alaska is a member and includes a menu of 51 outcome indicators that align with SNAP-Ed Guiding Principles. The *Framework* is multi-level; and there are indicators of change that align with the Social Ecological Model (SEM) referenced in the SNAP-Ed Plan Guidance. No grantee is expected to measure all indicators. The indicators selected must be appropriate for the activities chosen and responsive to state, Tribal and local needs.

Grantees should be familiar with the current version of the *Framework*, which is available online at <http://snap.nal.usda.gov/snap/WesternRegionEvaluationFramework.pdf>.

6. Helpful Resources

The following resources may be useful for planning activities, researching best practices and evidence based strategies, and learning more about the federal nutrition guidelines, programs and requirements that SNAP-Ed activities need to be aligned with.

CDC Social Media Tools

Free communications tools to support overweight and obesity prevention and control efforts.

<http://www.cdc.gov/obesity/resources/multimedia.html>

DHHS and NIH's "We Can" Social Media Tool

Ways to enhance children's activity and nutrition.

<http://www.nhlbi.nih.gov/health/public/heart/obesity/wecan/>

Dietary Guidelines for Americans

The website includes information about the Dietary Guidelines for Americans, selected messages for consumers, and sample brochures.

<http://www.cnpp.usda.gov/DietaryGuidelines.htm>

Fruits and Veggie More Matters

<http://www.fruitsandveggiesmorematters.org/>

Healthy People 2020

Information about the HP2020 objectives and information on interventions and other resources for formulating objectives and selecting interventions is at this website.

<http://healthypeople.gov/>

SNAP-Ed Connection Website

SNAP-Ed Connection is a resource website for SNAP-Ed administrators and providers that links to nutrition education tools, interventions toolkits, MyPlate and Dietary Guidelines for Americans materials. The most recent SNAP-Ed Guidance is also accessible here.

<http://snap.nal.usda.gov/>

Team Nutrition Social Media for schools

<http://teamnnutrition.usda.gov/graphics.html>

SECTION III: GENERAL PROGRAM ADMINISTRATION

Contracts for SNAP-Ed are issued to SNAP-Ed providers by the State of Alaska, Department of Health and Social Services. As grantees, each SNAP-Ed provider is responsible for implementing their approved Nutrition Education and Obesity Prevention Work Plan, utilizing approved materials and messages, and attending and participating in required meetings and trainings.

The Alaska SNAP-Ed office is accountable for the content of the state SNAP-Ed Plan and provides oversight to all SNAP-Ed providers who are approved to conduct work under the state SNAP-Ed plan.

The following are general requirements of all SNAP-Ed providers and any subcontractors that they work with:

- All SNAP-Ed providers must ensure that program activities are in compliance with all applicable Federal laws, rules, and regulations including Civil Rights and Office of Management and Budget (OMB) regulations governing cost issues. This includes any activities undertaken by subcontractors of the SNAP-Ed provider.
- All SNAP-Ed providers must ensure the reporting and fiscal information provided to the State is accurate. This includes information that may be provided by subcontractors of the SNAP-Ed provider.
- Each participating State Agency must meet U.S. Department of Agriculture - Food and Nutrition Service (USDA-FNS) fiscal record keeping and reporting requirements. SNAP-Ed providers and their subcontractors are required to provide information needed for the reports in a timely fashion.
- All SNAP-Ed providers must ensure the information they gather from their subcontractors and share with the State of Alaska is valid.
- SNAP-Ed providers must ensure that any subcontractors providing nutrition education using state funds adhere to the contract terms and conditions. In addition, SNAP-Ed providers must ensure that all subcontractors follow all policies and procedures listed in this Policy and Procedure Manual.
- SNAP-Ed providers must become familiar with this Policy and Procedure Manual, as well as the most recent SNAP-Ed Guidance.
- SNAP-Ed providers are also responsible for providing orientation to new staff on SNAP-Ed program responsibilities, regulations and requirements.

More specific requirements are detailed below.

1. Work Plans

For each year of the grant term, the SNAP-Ed provider must submit a work plan and budget for services for approval by the State SNAP-Ed office. Any changes to the activities outlined in the work plan, staffing positions, or budget will require the approval of the State SNAP-Ed office.

Work plans must follow an approved logic model, and include resources, activities, outputs, outcomes and goals. Outcome indicators should be selected from the Western Regional Evaluation Framework that will be used to evaluate grantees progress towards meeting goals.

2. Staffing

It remains the responsibility of each SNAP-Ed provider to ensure its staff is qualified and to have documents verifying qualifications for each staff. To ensure activities are of good quality and provide accurate, relevant information to the targeted audience, it is essential to have the input of trained nutrition professionals.

It is also required that all staff working with juveniles or developmentally disabled adults obtains a Fingerprint Clearance Card.

3. Time Documentation

Biweekly certification of weekly time and effort reporting is required by FNS for staff paid through the SNAP-Ed funds. Records must be maintained for third party contracts of less than 100 percent time. In lieu of signing each time and effort sheet individually, after review and approval, time and effort sheets can be certified in bulk and transmitted electronically (up to 20 sheets per transmittal) with a supervisor's electronic signature.

Time records are used to calculate the charges for time spent on allowable activities. The administrative office, which converts hours worked into dollars charged, shall also maintain accounting records that substantiate the charges incurred. Costs charged based on time and effort reporting would include salaries and fringe benefits for staff employed. These costs should relate to the total accounting documentation maintained by the organization that is asserting the claim.

Staff Devoting 100 Percent of Time to SNAP-Ed

- A semi-annual time and effort certification by a supervisor is required
- After-the-fact reporting is unacceptable

Staff Devoting Less Than 100 Percent of Time to SNAP-Ed:

- Time records are required for all nutrition education staff devoting less than 100 percent of their time to SNAP-Ed unless a federally approved Random Moments Time Study is used to allocate the time spent on allowable activities.
- Universities and colleges that are approved for Plan Confirmation by the Department of Health and Human Services are also exempt from the time record requirement.
- Budget sections of State plans should confirm that time records are documented.
- Time worked on SNAP-Ed should be reported in hours, and not percentage of time to the project.
- States may develop their own form that includes appropriate space to enter hours spent on SNAP-Ed, date, and employee and supervisor signatures. Only time spent on SNAP-Ed needs to be entered on the form.
- If a University has a procedure for hourly documentation already in place, it may meet the reporting requirement. The time and effort forms can be maintained at the work site and shall be available for review/audit for a period of 3 years.
- State agencies may submit alternative methods of calculating time with appropriate justification for consideration by the FNS Regional Office. The FNS region may consider and approve alternative methods of calculating time that provide a reasonable assurance of accuracy of the time estimate. Time records need not be submitted with the plan but should be maintained by the project for audit.

When accounting for the cost of part-time staff, the total cost, including time not worked (annual and sick leave), shall be computed and charged. The official accounting system used for grants and funding arrangements shall be used in calculating this cost so that official accounting records reflect all of the revenue and costs of SNAP-Ed. The staff person's time spent on SNAP-Ed shall be documented as specified above. Additional information is available in the *Guidance*.

4. Attendance at Trainings & Meetings

The Alaska SNAP-Ed office will provide trainings and meetings for Contractors throughout the year. Meetings may be in person or telephonic. SNAP-Ed providers are required to have a minimum of at least one person per program attend each of the trainings or meetings. Travel expenses (travel time, per diem, etc.) are an allowable expense and must be part of the Contractors' approved budget.

Failure to implement new guidance/regulations provided during training may result in denial of payments for unallowable activities identified during a site visit or an audit.

5. Civil Rights Compliance

SNAP-Ed Providers must comply with all applicable Federal laws, rules, and regulations including Civil Rights and the OMB regulations. SNAP-Ed Providers are required to complete Civil Rights training annually for staff. Training is required so people involved in all levels of administration of programs that receive Federal financial assistance understand Civil Rights related laws, regulations, procedures, and directives. Like SNAP-Ed Providers, subcontractors are required to complete a Civil Rights training annually. SNAP-Ed Providers must review personnel records during site visits of subcontractors in order to ensure that this training requirement has been fulfilled.

Any “Frontline staff” that interacts with program applicants or participants, and those persons who supervise “frontline staff,” must be provided Civil Rights training on an annual basis. Specific subject matter must include, but not be limited to:

- Collection and use of data;
- Effective public notification systems;
- Complaint procedures;
- Compliance review techniques;
- Resolution of noncompliance;
- Requirements for reasonable accommodation of persons with disabilities;
- Requirements for language assistance; • Conflict resolution; and
- Customer service.

6. Proper Citations for Materials Produced with SNAP-Ed Funds

All materials developed or printed with SNAP-Ed funds must include the appropriate USDA non-discrimination statement, credit SNAP as a funding source, and a brief message about how SNAP can help assure a healthier diet and how to apply for SNAP benefits

USDA non-discrimination statement:

The U.S. Department of Agriculture (USDA) prohibits discrimination against its customers, employees, and applicants for employment on the bases of race, color, national origin, age, disability, sex, gender identity, religion, reprisal and, where applicable, political beliefs, marital status, familial or parental status, sexual orientation, or if all or part of an individual's income is derived from any public assistance program, or protected genetic information in employment or in any program or activity conducted or funded by the Department. (Not all prohibited bases will apply to all programs and/or employment activities.)

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, found online at http://www.ascr.usda.gov/complaint_filing_cust.html, or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at program.intake@usda.gov.

Individuals who are deaf, hard of hearing, or have speech disabilities and wish to file either an EEO or program complaint please contact USDA through the Federal Relay Service at (800) 877-8339 or (800) 845-6136 (in Spanish).

Persons with disabilities, who wish to file a program complaint, please see information above on how to contact us by mail directly or by email. If you require alternative means of communication for program information (e.g., Braille, large print, audiotope, etc.) please contact USDA's TARGET Center at (202) 720-2600 (voice and TDD).

USDA is an equal opportunity provider and employer.

For SNAP publications, add the following paragraph:

For any other information dealing with Supplemental Nutrition Assistance Program (SNAP) issues, persons should either contact the USDA SNAP Hotline Number at (800) 221-5689, which is also in Spanish or call the State Information/Hotline Numbers (click the link for a listing of hotline numbers by State).

Edits and size requirements:

Additions, edits, or deletions to the Civil Rights statement are not allowed. There are no print size requirements when the full Civil Rights statements are used. If the material is too small to permit the full statement to be included, the material at a minimum should include the following statement: "USDA is an equal opportunity provider and employer."

Credit:

Credit should be provided to SNAP as a funding source on newly developed and reprinted materials. FNS recommend the following statement: "This material was funded by USDA's Supplemental Nutrition Assistance Program -- SNAP."

7. Program Site Visits

The SNAP-ED office will perform formal site visits to SNAP-Ed providers at least one time every three years and with greater frequency if deemed necessary. The purpose of the visits is to strengthen partnerships, gain a better understanding of the programs, observe the quality of nutrition education activities, observe areas of improvement and/or expansion, provide technical assistance, and to obtain and give feedback. Additionally, SNAP-Ed providers are expected to perform site visits with subcontractors at least one time a year. During a formal site visit, the State office may request to visit subcontractors' site and the SNAP-Ed provider will be asked to facilitate this visit.

Site visits will be scheduled in advance between Alaska SNAP-Ed staff and SNAP-Ed provider. SNAP-Ed providers will be asked to submit possible dates for the site visits so that an activity can be observed during the visit, or management and operations reviews and interviews can be conducted.

During the visit, suggestions for enhancements or improvements may be made. SNAP-Ed providers are encouraged to use this time to ask questions and to give feedback, receive technical assistance, access state resources, and obtain support and services.

Following all site visits the SNAP-Ed provider will receive a site visit report documenting the activities observed and any comments or suggestions about the Program. The Alaska SNAP-Ed State Agency will also retain a copy of the report in the Contractor contract file at the state office. Contractor agencies are responsible to correct any findings needing improvement during site visits.

SECTION IV: FINANCIAL & REPORTING REQUIREMENTS

1. Financial Responsibilities of Contractors

Alaska SNAP-Ed is subject to the USDA SNAP Reimbursement Structure. Contractors shall use the practices, procedures, and standards specified in and required by the Accounting and Auditing Procedures Manual for Alaska Department of Health and Social Services funded programs.

Contractors shall comply with the applicable certified finance and compliance audit provisions of the OMB Circulars: A-21 Cost Principles for Educational Institutions; A-87, Cost Principles for State, Local, and Tribal Governments (Governmental Subdivisions); A-122, Cost Principles for Non-Profit Organizations; or, A-133, Single Audit.

Charges can only be made after expenses have been incurred and must adhere to the guidelines for allowable/unallowable costs. Failure to adhere to these guidelines will result in Federal Reimbursement being withheld. The Contractor may be requested to reimburse the State for the disqualified Federal reimbursement if failure to adhere to these guidelines is identified in an audit (or after the fact).

2. Contract Timelines

Contract timelines should run with the State fiscal year (July 1 through June 30th). Contracts are considered effective once they are signed by Alaska DHSS and the Contractor. Timelines for individual contracts are defined on the contract Terms and Conditions or Award page.

Services performed and costs incurred by Contractors before the contract is effective shall not be eligible for Federal Reimbursement.

3. Contract Amendments

Informal contract amendments must be submitted when SNAP-Ed providers are requesting to transfer less than 10% of the total budget between funded line items. This 10% cap covers the entire year. For example, if the total budget is \$100,000 then the SNAP-Ed provider may move up to \$10,000 in the fiscal year. This can be moved all at once or in smaller increments throughout the year. Informal amendments should be handled through an email request. Informal amendments to contracts will not produce a new price sheet and will not change the invoice. Instead, one or more line items may appear to be over-expended while other line items appear to be under-expended.

Formal amendments are required when a SNAP-Ed provider wants to:

- Increase the approved Total Budget;
- Transfer dollars between line items exceeding 10% of the total budget; or
- Transfer dollars from a funded line item to a non-funded line item.

Contractor agencies should discuss any proposed contract amendments with State SNAP-Ed Staff before submitting a written request. If one or more of the conditions for a formal amendment to their contract is met, the Contractor must submit the following to DHSS:

- Revised Budget Justification
- Revised Budget
- Revised Work Plan (if needed)
- Explanation of what is changing and why

Formal amendments are effective only after they are reviewed, approved, and processed by the Alaska SNAP-Ed Office and the DHSS Procurement Office. In some cases, the proposed amendment must also be sent to USDA for approval. The Contractor Agency must operate under the original contract until the contract amendment has been signed by the authorized State SNAP-Ed staff.

When approved, DHSS will send the contract amendment to the Contractor agency for signature and process accordingly.

4. Allowable and Unallowable Costs

Allowable costs are those for which FNS will reimburse the State agency that incurred them. To be allowable, a cost must:

- a. Support an activity within the scope of SNAP-Ed, included in an approved SNAP-Ed State Plan;
- b. Conform to Federal Government-wide and SNAP-specific cost principles; and
- c. Conform to Government-wide and SNAP-specific rules for specific items of cost.

A cost that supports an activity that is outside the scope of SNAP-Ed is unallowable, even if it otherwise conforms to the Federal cost principles.

The Federal cost principles identify certain criteria that an allowable cost must satisfy. These criteria include, but are not limited to, the following:

1. Reasonable Costs

A reasonable cost is one that a reasonable, prudent person would opt to incur under the circumstances. Factors to consider in determining reasonableness include:

- a. Did the State agency receive a program benefit that is generally commensurate with the dollar amount incurred?
- b. Is the cost proportionate to costs incurred for other, comparable goods or services?
- c. What is the cost item's priority compared with competing demands on limited administrative resources?

2. Necessary Costs

A necessary cost refers to the cost item's relationship to the program's mission and objective(s). Factors to consider necessity include:

- a. Is the cost item needed to carry out the program?
- b. Can the cost item be foregone without adversely impacting the program's operations?
- c. Will incurring the cost duplicate existing efforts?

3. Allocable Costs

Allocation entails correlating costs with the program benefits obtained by incurring them. If a cost item benefits only SNAP-Ed, then 100 percent of it is allocable to SNAP-Ed. If a cost benefits multiple programs or activities, a portion of the cost is allocable. The Grantee must show how prorated costs were calculated; fully describe the nature of such costs; and demonstrate the value of the proposed activity to SNAP-Ed.

4. Costs Requiring Prior Approval

Any shifting of costs due to changes in approved work plan activities or expenses must be approved in advance by the State SNAP-Ed Agency.

Additional information about allowable costs is specified in the following sources:

OMB Guidance:

- 2 CFR 225 (OMB Circular A-87): cost principles for State and local governments

- 2 CFR 220 (OMB Circular A-21): cost principles for universities
- 2 CFR 230 (OMB Circular A-122): cost principles for not-for-profit organizations
- 2 CFR 215 (OMB Circular A-110): administrative requirements for universities, hospitals, and not-for-profit organizations.

USDA departmental regulations:

- 7 CFR 3016: administrative requirements for State and local governments;
- 7 CFR Part 3019: administrative requirements for universities, hospitals, and not-for-profit organizations (USDA codification of OMB Circular A-110)

Program-specific guidance:

- SNAP regulations at 7 CFR 277
- FNS policy statements

Specific examples of allowable and unallowable costs are provided in the *Guidance*.

5. Indirect Costs

Any charges for indirect costs must be established through an indirect cost plan approved by DHHS. If a State SNAP-Ed provider has an approved indirect cost plan with DHHS, the indirect rate established in that plan may be used for SNAP-Ed costs. FNS retains the right to review any and all such plans. In the event an indirect cost plan approved by the State agency is determined to be unacceptable, indirect costs charged through that plan may be disallowed.

6. Records Retention

SNAP regulations require that all records that pertain to the SNAP-Ed program be kept for a minimum of three years from the fiscal closure. This requirement applies to all fiscal record, reports and client information. The documents may be kept at the SNAP-Ed provider level, but must be available for review for three years from the date of quarterly claim submittal. Any costs that cannot be substantiated by source documents will be disallowed as charges to SNAP-Ed.

7. Financial Reviews and Audits

The State SNAP-Ed Agency may conduct financial reviews to ensure program compliance. It is the responsibility of each Contractor agency to maintain accurate and verifiable records in order to support all expenses claimed under the SNAP Program.

At any time during the term of a DHSS contract, and at any time within three years after termination of that contract, the Contractors' or any subcontractors' books and records shall be subject to audit by the State and, where applicable, the Federal Government, to the extent that the books and records relate to the performance of the DHSS contract. In the event of an audit, an agency or organization's nutrition program records must be sufficient and clear enough to support all claims.

Alaska SNAP will send out a notification letter to the selected SNAP-Ed provider at least one month prior to the scheduled review. The review may look at financial activity from all financial periods not previously audited to the most current financial period. The Contractor will have available during the audit all proper fiscal and program staff, as well as all records necessary to respond to questions. The auditor will give an exit interview to make suggestions and comments regarding the preliminary findings of the financial review. A formal report will be sent to the SNAP-Ed agency within two months of completion of the audit.

8. Capital Purchases

The State SNAP-Ed Agency must approve capital equipment and non-capital equipment purchased by SNAP-Ed providers, regardless of cost. All SNAP-Ed providers are required to report the purchases and to maintain an inventory of state-furnished equipment or equipment purchased through Alaska SNAP-Ed with reimbursement funds.

Contractors may purchase equipment costing less than \$5,000 as listed in their budget as approved by the State SNAP-Ed Agency and USDA, and included in their contracts.

9. Grant Reporting Requirements

A semiannual report is required no later than April 15th, and a year-end report for the prior fiscal years activities is required no later than September 15th. The format will follow the template for Financial & Narrative reports in Guidance.

All SNAP-Ed providers and their subcontractors are also required to collect and report standardized program data on the SNAP-Ed Services for the Education and Administrative Reporting System (EARS), an annual data and information collection process completed by State SNAP-Ed agencies. It collects uniform data and information on SNAP-Ed program participants and types of activities funded by SNAP-Ed during the prior fiscal year. EARS data must be submitted to the State SNAP-Ed agency by December 1st using EARS Form #759, OMB No. 0584-0542.

SNAP-Ed providers are responsible for verifying the accuracy of sub grantee data before it is submitted to the State SNAP-Ed Agency. Subcontractor data must be compiled and included in all SNAP-Ed provider reports, including EARS. SNAP-Ed providers must train subcontractors in the proper collection of EARS data and monitor their reporting for accuracy and consistency. An EARS online training module is available at <http://snap.nal.usda.gov/national-snap-ed/education-and-administrative-reporting-system/ears-training>.