



# The Fiscal Life Journey of the SNAP E&T Program

Christopher Nasados  
Dan Kelsey  
Derrick Dolphin

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# Goals and Objectives

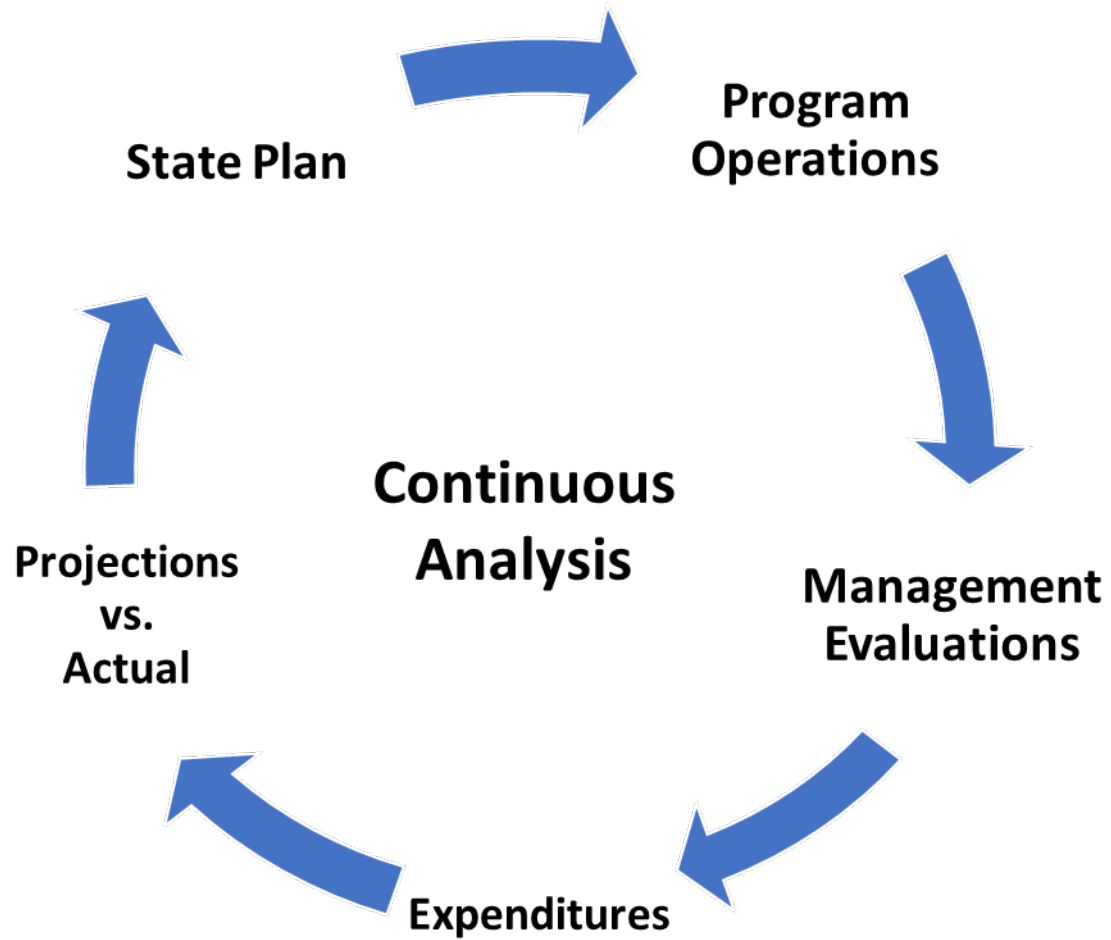
Increase SNAP E&T stakeholders' understanding of how FNS/MARO monitors and analyzes the fiscal management of the SNAP E&T program.

- Provide information on how the fiscal elements of SNAP E&T Plans are reviewed and analyzed as part of the plan approval process.
- Provide an overview on how program operations are monitored and analyzed throughout the federal fiscal year.
- Share information regarding what fiscal aspects of the SNAP E&T program are reviewed as a part of the Management Evaluation(ME) process.
- Provide an overview of the Fiscal Management Review(FMR) process.

# Agenda

1. Introduction
2. State Plan
3. Program Operations
4. Management Evaluations
5. Fiscal Management Reviews
6. Q&A
7. Close

# SNAP E&T Fiscal Life Journey



# State Plan Approval Process



FNS Regional Office (RO) SNAP staff receives and reviews the plan from program perspective.



FNS RO SNAP Grants Management staff reviews the plan from a financial perspective



FNS RO SNAP staff consults with State Agency(SA) staff to resolve any issues uncovered during reviews by Program and Grant Management staff



Once all concerns are resolved, FNS RO SNAP Division Director issues an approval letter



SA Program and Financial staff are encouraged to keep lines of communication open across the year as changes will generally impact both sides of the house

# State Plan Approval Process

- Collaborative effort between E&T Staff and GMAS (Grants Management Administrative Services)
- Program staff review narrative content and costs
  - Participant Reimbursements
  - Component Costs
  - Cost per Participant
  - Partner funding amounts
- Fiscal Staff review Budget Narrative and Excel Spreadsheet
  - Ensures alignment with funding targets
  - Identify above target funding amounts
  - Compares narrative to excel spread sheet to ensure alignment
- Review Additional Funding Requests
- Deliberations regarding concerns/comments
- Forward concerns comments to State

# State Plan Budget Review-GMAS

<b>Operating Budget</b>				
	<u>Rates</u>	<u>State Cost</u>	<u>Federal Cost</u>	<u>Total</u>
Item I Direct Costs				
a) Salary/Wages LWD		\$ -	\$ -	\$ -
b) Fringe Benefits Approved Fringe Benefit Rate Used	0.00%	\$ -	\$ -	\$ -
c) Contractual Costs		\$ 10,988,265.00	\$ 10,988,265.00	\$ 21,976,530.00
LDSS Costs		\$ -	\$ 2,206,891.00	\$ 2,206,891.00
d) Non-capital Equipment and Supplies		\$ -	\$ -	\$ -
e) Materials		\$ -	\$ -	\$ -
f) Travel		\$ -	\$ -	\$ -
g) Building/Space		\$ -	\$ -	\$ -
h) Equipment & Other Capital Expenditures		\$ -	\$ -	\$ -
i) Allocated Costs		\$ -	\$ -	\$ -
<b>Total Direct Costs</b>		<b>\$ 10,988,265.00</b>	<b>\$ 13,195,156.00</b>	<b>\$ 24,183,421.00</b>
Item II Approved IDCR and Costs	0.00%	\$ -	\$ -	\$ -
Item III State in-kind contribution		\$ -	\$ -	\$ -
<b>Total Admin (Items I, II, and III)</b>		<b>10,988,265</b>	<b>\$ 13,195,156.00</b>	<b>\$ 24,183,421.00</b>
				\$ 26,309,797.00
<b>Program Costs by Grant</b>				
100% Federal E&T Grant		\$ -	\$ 2,206,891	\$ 2,206,891
100% ABAWD Grant		\$ -	\$ -	\$ -
50% Additional Admin Exp		\$ 10,988,265	\$ 10,988,265	\$ 21,976,530
				\$ -
a) Dep Care		\$ -	\$ -	\$ -
b) Trans/Other		\$ 1,063,188	\$ 1,063,188	\$ 2,126,376
		\$ 1,063,188	\$ 1,063,188	\$ 2,126,376
100% SA Cost for Dep Care		\$ -	\$ -	\$ -
		<b>\$ 12,051,453</b>	<b>\$ 14,258,344</b>	<b>\$ 26,309,797</b>

# Budget Review – Section G Components

2				
3				
4				
5	<b>Non Ed Non Work Components</b>	<b>Cost</b>	<b>Annual Participation</b>	
6	Supervised Job Search	\$ 1,711,710.00	1430	1,197.00
7	Job Search Training	\$ 3,425,256.00	2526	1,356.00
8	Job Retention	\$ 3,613,302.00	2079	1,738.00
9	SE Training	\$ 237,888.00	448	531.00
0	Workfare	\$ 694,166.00	112	6,197.91
1		<u>\$ 9,682,322.00</u>		
2	<b>Educational Components</b>			
3	Basic Foundational Skills	\$ 1,070,600.00	505	2,120.00
4	Career Tech ed or Other Vocational Training	\$ 5,507,380.00	2036	2,705.00
5	English Lang Acq	\$ 356,500.00	155	2,300.00
6	Work Readiness Training	\$ 5,702,140.00	2108	2,705.00
7		<u>\$ 12,636,620.00</u>		
8	<b>Work experience Components</b>			
9	Work experience	\$ 927,360.00	828	1,120.00
0	Pre Apprenticeship	\$ 234,375.00	50	4,687.50
1	Apprenticeship	\$ 31,980.00	60	533.00
2	OJT	\$ 773,630.00	286	2,705.00
3	Transitional Jobs	\$ 24,866.00	22	1,130.27
4		<u>\$ 1,992,211.00</u>		
5				
6		\$ 24,311,153.00		
7				



# Plan Review - Narrative



**a) Salary/Wages**



**b) Fringe Benefits**



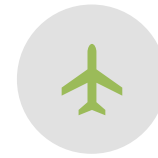
**c) Contractual Costs**



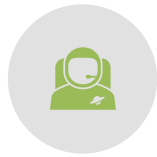
**d) Non-capital  
Equipment and  
Supplies**



**e) Materials**



**f) Travel & Staff  
Training**



**g) Building/Space**



**h) Equipment &  
Other Capital  
Expenditures**

# State Plan Approval Process

- State submits revision of narrative and excel spread sheet addressing comments/concerns. (multiple revisions possible)
- Revision is reviewed.
- GMAS might provide TA to State for budget finalization.
- **Plan Finalized**
- GMAS provides budget schedule for approval letter.
  - Above target amounts are pended.
- SNAP Regional Director issues **Approval Letter**.
- GMAS works with State Fiscal staff to ensure budgets are submitted in Food Program Reporting System(FPRS) and align with plan (366a).
- Process revisited throughout the year for Amendments.

# Annual E&T Program Budget Schedule for Approval Letter

<b>E&amp;T 100% Grant Allocation</b>	<b>\$304,370</b>
<b>Total Additional E&amp;T Administrative</b>	<b>\$325,844</b>
- 50 Percent Federal	\$162,922
- 50 Percent State	\$162,922
<b>Total Participant Reimbursement – Transportation &amp; Other</b>	<b>\$347,000</b>
- 50 Percent Federal	\$173,500
- 50 Percent State	\$173,500
- <b>Total Participant Reimbursement – Dependent Care</b>	\$0
- 50 Percent Federal	\$0
- 50 Percent State	\$0
<b>Approved FY24 Employment and Training Program Costs:</b>	<b>\$977,214</b>
<i>Pending Federal E&amp;T 50% Administrative Funds</i>	<i>\$48,383</i>

# Funding Process



Funds Requested by SA need to be in line with Approved Plan amounts and Targets.



SA Fiscal requests amount based on approval letter by submitting FNS-366A in FPRS



FNS National Office provides funds to RO in quarterly increments, RO distributes to the SA accordingly.



Timely submission in FPRS of the 366A enables plan to be properly funded across the year.

# Program Operations

- GMAS prepares quarterly Fiscal Analysis Report based SF425/FNS778 Expenditure Reports (Due 30 days after completion of Qtr).
- Fiscal Analysis Report reviewed by E&T staff.
- Note significant under/overruns as compared to approved quarterly budget and annual allocation (3<sup>rd</sup> QTR).
- Program staff discuss expenditure analysis during state specific calls with State E&T staff.
- Encourage collaboration between State Program and Fiscal staff.
- Financial Analysis Letters from Regional Administrator to State Leadership to identify trends (based on 3<sup>rd</sup> QTR expenditures).
- Analysis of projected vs. actual costs, cost per participant, and ROI.

# Reporting & Analysis - Budget to Expenditures

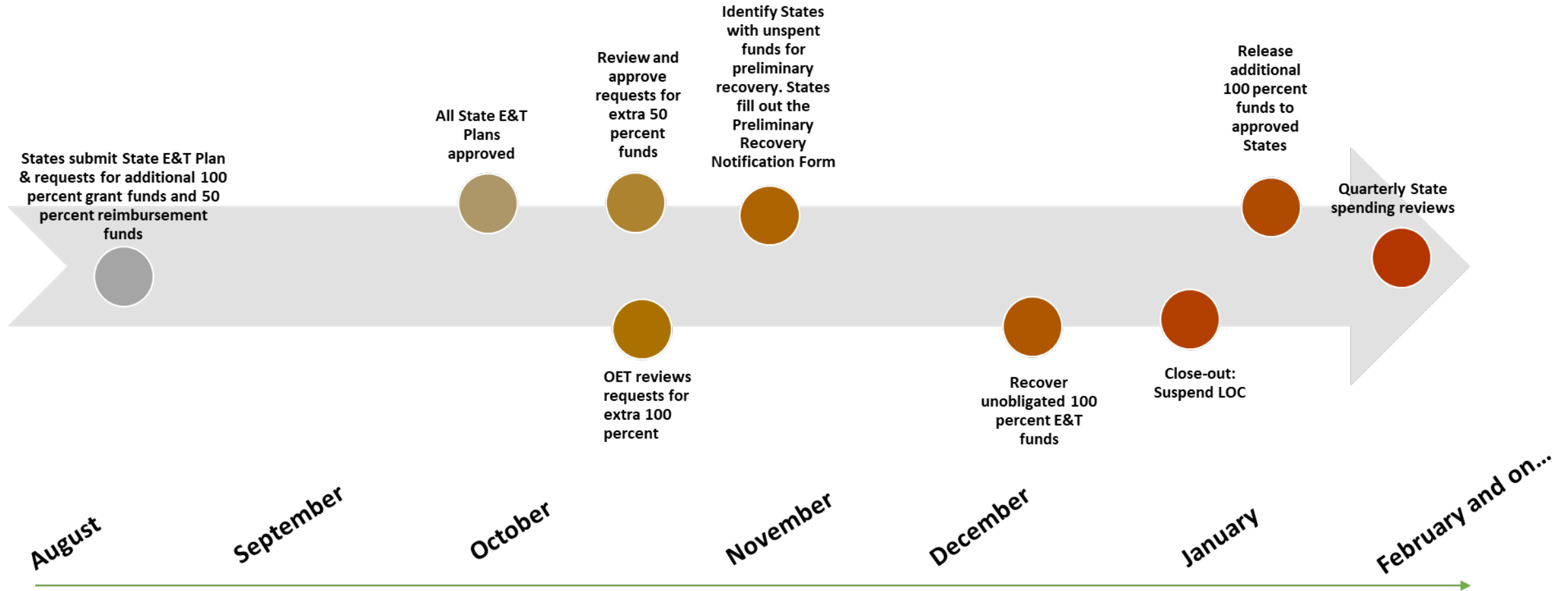
Fiscal Year 2023 Quarter 3										
State	AA	BB	CC	DD	EE	FF	GG		Totals	
<b>ET 100 %</b>										
Approved Annual Budget	\$ 646,451	\$ 333,150	\$ 1,816,673	\$ 565,055	\$ 4,846,283	\$ 1,589,906	\$ 604,552		\$	10,456,420
Quarter 3 Approved Budget	\$ 437,211	\$ 249,872	\$ 905,728	\$ 394,542	\$ 3,634,713	\$ 1,192,429	\$ 453,414			
Reported Outlays & ULOs (Total Expenditures)	\$ 437,211	\$ 214,753	\$ 679,191	\$ 394,542	\$ 4,283,093	\$ 1,506,490	\$ 412,350		\$	7,927,630
Remainder	\$ -	\$ 35,119	\$ 226,537	\$ -	\$ (648,380)	\$ (314,061)	\$ 41,064			
Percent of Budgeted Expended Qtr	100%	86%	75%	100%	118%	126%	91%			76%
Percent Expended of Plan	68%	64%	37%	70%	88%	95%	68%			
<b>ET 50 % ADMINISTRATION</b>										
Approved Annual Budget	\$ 8,625,823	\$ 280,048	\$ 9,608,172	\$ 18,561,946	\$ 7,700,958	\$ 11,300,890	\$ 278,784		\$	56,356,621
Quarter 3 Approved Budget	\$ 6,469,367	\$ 210,036	\$ 5,949,436	\$ 13,921,460	\$ 5,775,719	\$ 8,475,667	\$ 206,744			
Reported Outlays & ULOs (Total Expenditures)	\$ 526,169	\$ 4,917	\$ 1,158,108	\$ 11,095,625	\$ 3,826,757	\$ 3,991,096	\$ 55,184		\$	20,657,856
Remainder	\$ 5,943,198	\$ 205,119	\$ 4,791,328	\$ 2,825,835	\$ 1,948,962	\$ 4,484,571	\$ 151,560			
Percent of Budgeted Expended of Plan	8%	2%	19%	80%	66%	47%	27%			37%
Percent Expended of Plan	6%	2%	12%	60%	50%	35%	20%			
<b>ET 50 % PARTICIPANT REIMBURSEMENT</b>										
Approved Annual Budget	\$ 449,253	\$ 45,588	\$ 1,338,437	\$ 995,962	\$ 2,460,000	\$ 500,000	\$ 9,377		\$	5,808,617
Quarter 3 Approved Budget	\$ 336,939	\$ 34,191	\$ 869,612	\$ 746,970	\$ 1,845,000	\$ 375,000	\$ 7,033			
Reported Outlays & ULOs (Total Expenditures)	\$ 29,280	\$ 9,014	\$ 116,103	\$ 553,035	\$ 1,457,354	\$ 93,346	\$ 1,129		\$	2,259,261
Remainder	\$ 307,659	\$ 25,177	\$ 753,509	\$ 193,935	\$ 387,646	\$ 281,654	\$ 5,904			
Percent of Budgeted Expended of Plan	9%	26%	13%	74%	79%	25%	16%			39%
Percent Expended of Plan	7%	20%	9%	56%	59%	19%	12%			
<b>ET 100 % ABAWD</b>										
Approved Annual Budget										
Quarter 3 Approved Budget										
Reported Outlays & ULOs (Total Expenditures)										
Remainder										
Percent of Budgeted Expended of Plan										
Percent Expended of Plan										

= > v < 10% variance from Approved Budget  
= Over Budget (need to amend ET Plan amounts and revise 366A Budget Report)  
= At plan level

# Reporting & Analysis - Expenditures to Draws

5% over and 25% under				
ET Grants	Draws	FNS 778 Outlays	Over(Under) Draws	Over (Under) %
100 % Admin	\$ 157,275	\$ 1,301,539	\$ (1,144,264)	-88%
50% Admin	\$ 258,400	\$ 149,554	\$ 108,846	73%
Dependent Care	\$ -	\$ 132,680	\$ (132,680)	-100%
Transportation & Other	\$ -	\$ 29,738	\$ (29,738)	-100%
E&T ABAWD	\$ -	\$ -	\$ -	N/A
<b>Total ET Program</b>	<b>\$ 698,936</b>	<b>\$ 1,613,511</b>	<b>\$ (914,575)</b>	<b>-57%</b>

# E&T 100 - Reallocation Process





# Management Evaluation

- Focus on interaction between state program and fiscal staff.
- Review interaction between provider and state fiscal staff and state program staff.
- Ensure that state staff is reviewing documentation provided by partners.
- Confirm SNAP eligibility of E&T participants that have received participant reimbursements (ie. transportation, books, uniforms etc.)
- Review Participant Reimbursements to ensure they are reasonable, necessary, and directly related to program participation.
- Ensure there is a system in place for tracking participant reimbursements.
- Confirm states' fiscal monitoring process.

# Third-Party Partners

- Re-confirm value of agreement and Statement of Work/deliverables.
- Ensure responsibilities are clearly spelled out in partnership agreements.
- If SA is taxing Third Party Partner for admin of agreement it needs to be spelled out.
- SA should establish a timely process for receipt, review, and approval of invoices from all partners.
- Ensure partners are not using federal funds to leverage SNAP E&T 50% Reimbursement Funds.

# Financial Management Review



Conduct analysis of accounting system data and reconcile it against the 778 Report.



Develop a listing of Cost Items from the accounting system data and obtain support for the charges.



Consult with State Agency Staff to discuss ET Program Operations from Financial Perspective (systems involved, billing and payment processes used).

# Financial Management Review

Evaluate Cost Item Support to determine if:

- Review and approval process in place
- Costs are necessary, reasonable & allowable
- Costs charged to correct fiscal year
- Costs charged to correct grant
- Full value of services provided are reported
- Federal funds are not used as match

# Financial Management Review

## Process Review

- Monitoring – ET program partners
- Draws – 50% or 100% of accounting system charge

# Q&A

# In Summary

- There are 4 different ways FNS/MARO monitors and analyzes the fiscal management of the SNAP E&T program:
  - State Plan
  - Quarterly Expenditure Analysis
  - Management Evaluations
  - Fiscal Management Review
- Fiscal analysis of SNAP E&T is a collaborative effort between SNAP E&T program staff and FNS Grants Management Fiscal Staff.
- State program and fiscal staff should work together to ensure effective administration of the program and maximization of resources.
- State's timely submission of fiscal reports ensure program is adequately funded throughout the fiscal year.
- SNAP E&T Third Party partners are responsible for meeting fiscal requirements.

# Thank You!

Dan Kelsey – [daniel.kelsey@usda.gov](mailto:daniel.kelsey@usda.gov)

Christopher Nasados – [christopher.nasados@usda.gov](mailto:christopher.nasados@usda.gov)

Derrick Dolphin – [derrick.dolphin@usda.gov](mailto:derrick.dolphin@usda.gov)



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