



Proactive Financial Management in SNAP E&T to Accurately Allocate Costs

May 6, 2026

Today's Speakers: FNS



Marcie Foster

Director
SNAP Office of Employment
and Training



Loretta Robertson

Program Analyst
SNAP Office of Employment
and Training

Today's Speakers: Mathematica



Jon McCay

Senior Consultant
Mathematica



Elizabeth Brown

Senior Researcher
Mathematica



Milena Raketich

Research Analyst
Mathematica

Goals for today

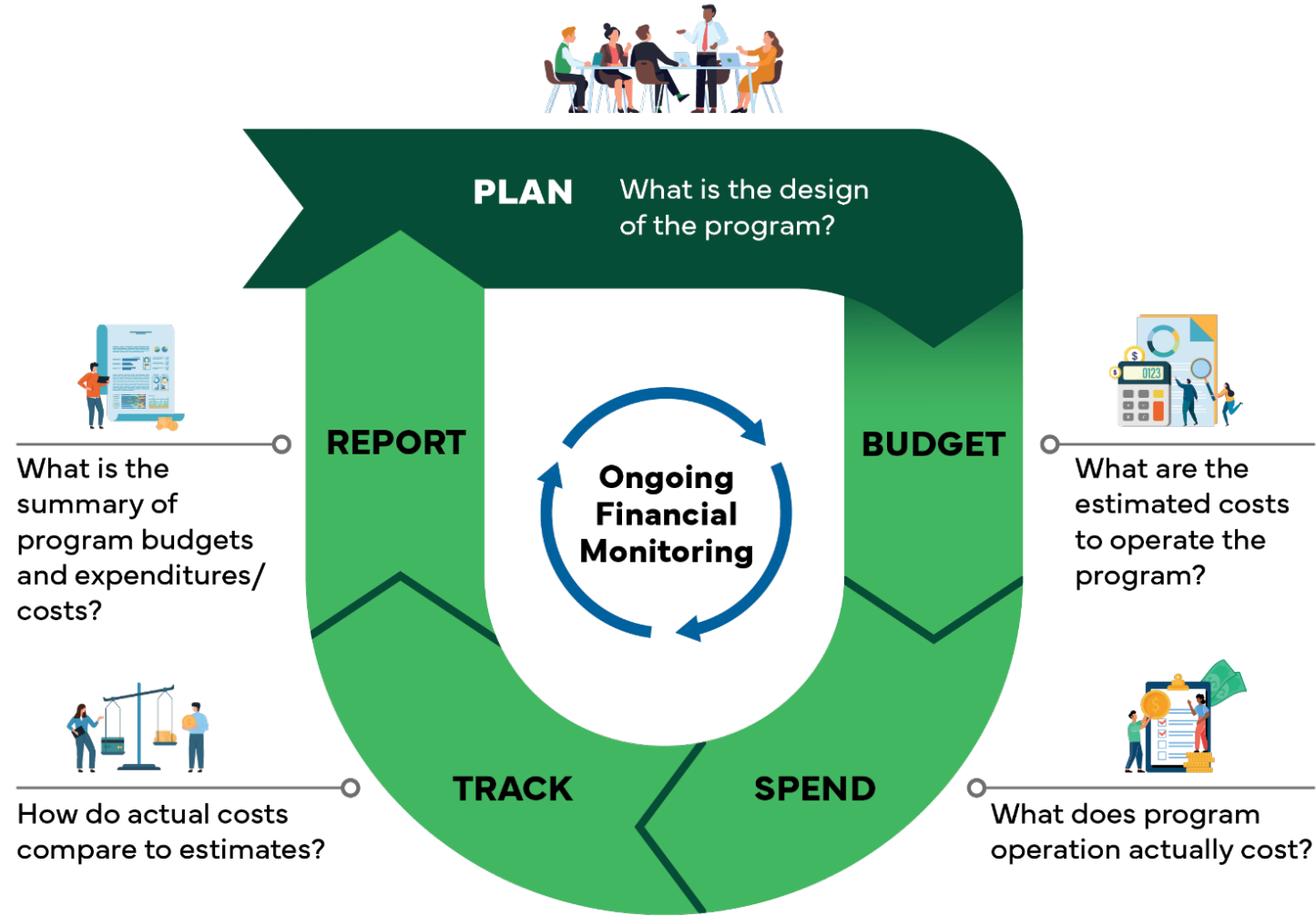


Learn ways to enhance the accuracy, efficiency, and integrity of allocating costs for SNAP E&T



Identify an area for improvement as it relates to your State's current financial management practices

Anchoring in the Fiscal Lifecycle



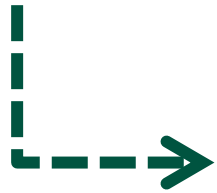


Making sense of cost allocation

What is cost allocation?



SNAP E&T programs almost always use resources that are also used by other programs



Local office building that provides SNAP E&T, TANF, and WIOA services



Job Readiness Boot Camp with a dedicated instructor serving SNAP E&T and TANF



State agencies must have established methods for **separating, cataloging, and documenting costs appropriately and proportionally to the SNAP E&T program**

Why allocate costs?



Accurate cost allocation safeguards the integrity of taxpayer dollars by ensuring:

- Costs are not double-charged to programs
- State SNAP agencies are accountable for the allowable, necessary, and reasonable use of program funds

Some costs can be directly charged

Expenses that are **exclusively** for and fully allocated to the SNAP E&T program, but must still be documented



Staff whose time is fully dedicated to SNAP E&T



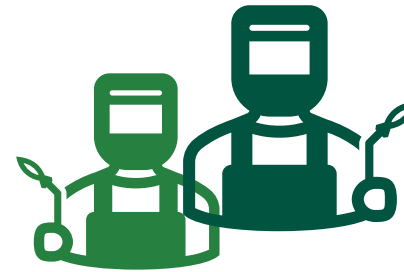
SNAP E&T-specific marketing
(More Than A Job)

Other costs must be separated

Many expenses involve the **sharing of costs** between SNAP and other programs; therefore, these costs must be separated appropriately



Career navigator who splits time serving SNAP E&T participants, TANF participants, and WIOA Adult clients

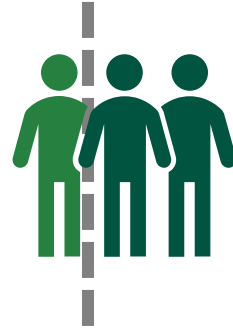


Welding apprenticeship program at the local community college that draws on Federal and non-Federal funding

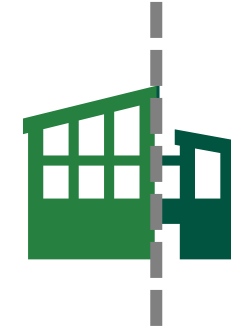
How can we separate costs?



Track actual labor hours and invoice for personnel costs proportionally (time and effort)



Calculate the percentage of participants in a workshop or training program by program type

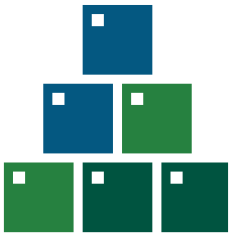


Allocate facility square footage proportionally

Watch out for common cost separation pitfalls



Invoicing proportionally for personnel wages and benefits based on predefined job description, when actual time split differs



Invoicing a fixed amount for training materials and supplies when actual SNAP E&T participation varies month-to-month



Lack of clear and detailed documentation on allowable activities for services billed to a SNAP E&T component



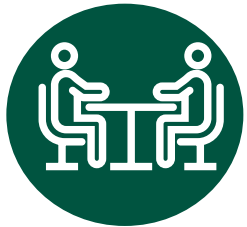
Setting the stage for success with contracts

Key considerations

Clearly **defining expectations for cost allocation** helps mitigate accounting and invoicing efforts and promote the efficient use of SNAP E&T program funds

- Establish services and understand allowable costs
- Develop statewide expectations and policies for tracking, allocating, and invoicing, and incorporate into provider contracts
- Engage providers to review and understand their fiscal practices, identify areas of alignment and misalignment

Establish services & allowable costs



Case management



Participant
reimbursements



E&T
components

What are the allowable costs for the services offered?

For example...

- Proportional staff salaries and benefits
- Administrative costs (facilities, supplies)
- Transportation, childcare assistance
- Uniforms, safety gear, equipment
- Training fees, instructional costs
- Wage subsidies

Establish clear expectations



Methodology

- How are providers expected to track, break down, and categorize costs for SNAP E&T?



System

- What tools are providers expected to use or provide for the purpose of tracking and invoicing costs?



Documentation

- What is required to verify the allowability, necessity, and reasonableness of costs invoiced for SNAP E&T?

Engage providers, promote alignment



Before or during onboarding

Check for alignment and any “red flags”

Use this opportunity to address major or recurring issues



At contract renewal or renegotiation



Ongoing communication and monitoring

Provide routine training, technical assistance, and facilitate cross-provider learning

Incorporate key expectations into provider contracts

Contracts should **clearly outline** how providers are expected to:

- Gather and retain documentation
- Track participation in SNAP E&T components and activities
- Track how costs are being covered by Federal and non-Federal funding sources without duplication
- Organize and submit invoices

Discussion

- What resonated with you from today's presentation?
- What is your State already doing that aligns with what you heard today?
- When it comes to accurately allocating costs, what is working well for you?
- Where do you see opportunities to strengthen the accuracy of cost allocation in your State's program?
- What is something specific you would like to explore further or take a next step with?

Upcoming Resources

- SNAP E&T Fiscal Management Toolkit
- Cost Allocation Tool
- Cost Allocation Infographic
- Planning and Budgeting Worksheets

Thank you!