

Appendix C:

Cost Policy

The following discusses the costs that can be approved for Federal payment under an approved SNAP-Ed Plan.

Supplemental Nutrition Assistance Program (SNAP) Payment Structure

Under Section 241 of the Healthy, Hunger-Free Kids Act of 2010 (P.L. 111-269) a State SNAP agency is reimbursed 100 percent for allowable administrative program costs that are reasonable and necessary to operate approved nutrition education activities up to the line allocation cap for that respective State agency. SNAP-Ed is a 100 percent grant program, which provides a set level of funding for specific activities for a specific period of time. It reimburses 100 percent of States' allowable expenditures.

While plan budgets are approved on an annual basis, current provision allows for 100% Federal funding being available for two-years for FFY 2012. Federal reimbursement is subject to the availability of Federal funds. State agencies have a two year deadline to claim prior year costs. Expenditures shall be submitted within two years after the calendar quarter in which the State (or local) agency incurred the cost (7CFR 277 (OMB Circular A-87)).

Allowable Costs

Allowable costs are specified under OMB regulations at 2 CFR part 225 (OMB Circular A-87), 2 CFR 220 (OMB Circular A-21), 2 CFR 215 (OMB Circular A-110) and 2 CFR 230 (OMB Circular A-122), Departmental rules at 7 CFR 3016 and SNAP rules at 7 CFR 277. To be allowable, all costs charged to FNS shall be valid obligations of the State, local government or sub-grantee and shall be necessary and reasonable as charges under an approved SNAP-Ed plan.

State Plan Amendments

A State shall submit a plan amendment for Federal approval prior to incurring the expenses to ensure that costs are allowable, reasonable and necessary. Further, if the scope of the activities in a plan changes, regardless of the impact on the planned expenditures, a State shall submit a plan amendment for FNS approval (7CFR 277 (OMB Circular A-87)). See instructions regarding plan amendments on page 4.

A. Allowable and Unallowable Administrative Expenses (7CFR 277 (OMB Circular A-87))

Allowable administrative costs are operational costs for SNAP-Ed, which include all administrative expenses that are reasonable and necessary to operate approved nutrition education activities. Allowable administrative expenses include:

- salaries and benefits of personnel involved in SNAP-Ed and administrative support;
- office equipment, supplies, postage, duplication costs and travel that is necessary to carry out the project's objectives;
- development and production of SNAP-Ed materials when no other appropriate materials exist (see pages 16-17);
- lease or rental costs;
- maintenance expenses;
- other indirect costs and;
- charges for travel for the purpose of fulfilling the approved plan based on official State, local or university travel regulations.

Unallowable administrative expenses- Unallowable costs per 2 CFR 225 (OMB Circular A-87) and 2 CFR 220 (OMB Circular A-21) for State and local governments are listed below. Similar lists are found in 2 CFR 215 (OMB Circular A-110) and 2 CFR 230 (OMB Circular A-122), the OMB regulations applicable universities and non-profit organizations).

- Bad Debts-uncollected accounts or claims, and related costs.
- Contingencies-contributions to an emergency reserve or similar provision for unforeseen events (these are not insurance payments which are allowable).
- Contributions and Donations (usually these are political in nature).
- Entertainment-costs that are primarily for amusement or social activities. (This is actually one with a lot of exceptions. For example, meals are cited in the OMB regulations but within the context of training meals might be allowable. There are a number of costs here that require a "reasonable judgment" based on why or when the activity takes place.)
- Fines and Penalties-violations or penalties for failure to comply with Federal, State, or Local laws.
- Governor's Office-specifically costs of general government. Costs which may be directly charged to a Federal grant may be allowable. (For example, if a person assigned to the governor's office devotes 100 percent of his/her time to the SNAP, the cost may be allowable. Each situation, however, shall be judged on its own merit).
- Indemnification-payments to third parties and other losses not covered by insurance.
- Legislative Expenses.

- Losses Not Covered by Insurance (See Indemnification above. These costs are similar, but not the same).
- Under Recovery of Costs under Federal Funding Agreements-shortfalls in one grant cannot be charged to another Federal grant. (This is not the same as charging two Federal grants for a share of the costs of the activity if both agencies benefit from the activity funded. However, an allocations basis shall be established for sharing the costs in proportion to the benefit each receives.)
- Alcoholic Beverages.

Under 2 CFR 220 (OMB Circular A-21), there are some *unallowable cost* categories in addition to those listed above:

- Advertising and Public Relations- Unless used for recruitment of staff, acquisition of material for the grant, or publishing the results of the grant.
- Alumni Activities.
- Commencement and Convocations.
- Legal Fees Which Result From a Failure to Follow Federal, State or Local Laws. If certain conditions are met, the Federal government may allow some legal fees.
- Executive Lobbying.
- Goods and Services for Private Use.
- Housing and Personal Living Expenses.
- Interest, Fund Raising, and Investment Management- (For interest, there are exceptions. But if the cost is shown it needs to be examined in light of the exceptions.)
- Any and All Political Party Expenses.
- Pre-agreement Costs- All costs incurred prior to the grant award.
- Scholarships and Student Aid-(There are exceptions which should be reviewed if these costs appear in budget.)
- Student Activity Costs.
- Travel-Allowable but with restrictions as to amounts involved, level of transportation costs (e.g., no first class tickets).

Reasonable and necessary costs (7CFR 277 (OMB Circular A-87))

While OMB regulations define what is allowable, costs that may be covered by the SNAP for nutrition education shall also meet a “reasonable and necessary” test (7CFR 277 (OMB Circular A-87)).

Reasonable Costs

- Provide a program benefit generally commensurate with the cost incurred
- Are in proportion to other program costs for the function that the costs serve,
- Are priority expenditure relative to other demands on availability of administrative resources, and
- Carry nutrition education messages consistent with the current Dietary Guidelines for Americans and meet SNAP-Ed Guidance for allowable cost.

Necessary Costs

- Are incurred to carry out essential functions,
- Cannot be avoided without adversely affecting program operations, and
- Do not duplicate existing efforts

Note: Remarks in parentheses represent clarification by the Food and Nutrition Service and are not regulatory language.

A.1 Property Procurement and Management (7CFR 277 (OMB Circular A-87))

The State agency and all sub-grantees shall follow procurement requirements found in 7CFR 3016.

The State agency shall receive prior Federal approval before procuring or requesting payment for equipment valued at more than \$5,000 per item. Review and approval of equipment acquisition is normally conducted during review of the proposed budget. Budget review should ensure that proposed equipment requests do not duplicate previous year’s equipment purchases for the same project. Inventory records shall be maintained for equipment that is paid for with Federal funds. A physical inventory is required every two years.

A.2 Indirect Cost Rates (7CFR 277 (OMB Circular A-87))

Indirect cost is a general term for certain types of costs that are incurred by the grantee or sub-grantee in support of other allowable activities that are charged directly to sponsoring Federal or State funding agencies. These indirect costs (also called overhead costs) are determined through a variety of rates or “cost allocation plans” that detail how the costs are to be shared by the funding agencies.

Indirect cost rates are documented through an indirect cost plan, which is approved by a “cognizant agency.” A cost allocation plan, also approved by a cognizant agency, is a more extensive plan that combines many different allocations.

Historically indirect cost plans were reviewed and approved by a “cognizant agency” officially assigned by OMB. Typically OMB assigned cognizance to the Federal funding agency that had the largest dollar amount involvement with the specific grantee. Within that agency there was an

office known as the Division of Cost Allocation or DCA. Due to budget cuts, the DCA no longer reviews or approves indirect costs for sub-grantees. Recently, these costs were claimed without any Federal review. FNS has determined that under OMB Circular A-87, the primary grantee (normally the State agency) is responsible for review of indirect costs submitted by their sub-grantees. This policy is currently implemented by other Federal agencies, including the Department of Education, Department of Labor, and the Department of Health and Human Services.

FNS will accept indirect costs established through an indirect cost plan approved by the appropriate State agency. We retain the right to review any and all such plans. In the event a State agency has approved a plan, which is determined to be unacceptable, indirect costs charged through that plan may be disallowed.

If a cost can be directly attributed to one grant, then that cost may not be included in either an indirect cost plan computation or any cost allocation plan. Indirect cost rates are normally computed through a process where all indirect costs are added together and then divided by the Modified Total Direct Costs. This results in a percentage which is applied to each grant as their share of the indirect or overhead costs. For example, if indirect costs total \$16,000 and the Modified Total Direct Costs total \$100,000, then the indirect cost rate would be 16%. Each grant would then be charged 16% of the total direct costs chargeable to that grant. In a cost allocation plan, usually meant for a larger grantee, various costs are pooled and then allocated to the various grants operated. Indirect costs may be claimed by grantees for the cost of activities operated by sub-grantees. This would result in two indirect cost rates being applied to the grant. In most cases, the rates are restricted to the first \$25,000 of any flow through grants or contracts. This is provided for in the construction of the Modified Total Direct Costs used in development of the indirect cost rates.

If a grantee has an approved indirect cost plan or cost allocation plan, they should note the indirect cost rate agreement in their State's SNAP-Ed Plan. FNS may request documentation in support of the submitted indirect cost rate. The State agency should ensure that documentation from either the federally assigned cognizant agency or the State review process will be available for FNS review if requested.

FNS will accept indirect cost rates for colleges and universities that have been approved by the appropriate cognizant entity. Unless justification is provided, only the off-campus rates may be used. If additional categories such as "other sponsored activities" are covered, FNS will not accept "instructional rates" without justification. In most SNAP-Ed Plans, only one rate may be used for each program charged. As a result, any justification for using either the "on-campus" or "off-campus rate" should be based on where the majority of the allowable activities take place. In the case of SNAP-Ed, the allowable activities are defined as those activities that provide nutrition education to the SNAP eligible population. Other activities, such as research and data analysis, are not the primary purpose of SNAP-Ed and should not be used in determining where the majority of the activities take place. Indirect costs at colleges and universities are limited to 26% of total modified direct costs, based on 2 CFR 220 (OMB Circular A-21).

Small local agencies may not have staff with the expertise to develop indirect cost rates. Local agencies that do not have a cognizant agency to review and approve their rates may apply to the

State agency for approval to use a rate developed either by or for the local agency. They may obtain contracted accounting services as an allowable program cost. Any costs of determining the indirect costs are themselves allowable costs and may be included in the Plan budget as either direct or indirect costs. The State agency should indicate, within the SNAP-Ed plan, its acceptance of the indirect cost rate. The FNS Regional office may accept or reject use of the rate based on the rate computation documents. If the State agency does not accept the responsibility for approving the indirect cost rate, or disapproves the rate, the FNS Regional Office will not accept the rate.

State agencies are responsible for ensuring that indirect costs included in the State SNAP-Ed Plan are supported by an indirect cost agreement approved by the appropriate cognizant agency and are claimed in accordance with that agreement.

A.3 Waivers (7CFR 272.3)

Exclusivity Clause Waivers - SNAP-Ed is exclusively for the benefit of individuals that are eligible for the SNAP. The term “SNAP eligible” is defined in Appendix D and is discussed in detail on pages 9-14. This policy is consistent with language in the *Food and Nutrition Act, 2008*. State agencies shall target their programs to SNAP eligibles. However, they may pursue an “exclusivity waiver” on a project basis to allow certain projects that inadvertently reach other low-income individuals that are not eligible for the SNAP. “Project” is defined in Appendix D as “a discrete unit of nutrition education intervention at the local level with a specifically identified low income target population”. General instructions for completing the waiver request are provided in Appendix A, Template 6. In addition, States requesting a waiver of the exclusivity regulation for SNAP-Ed activities shall document, on a project basis, that:

- It is not possible to provide SNAP-Ed exclusively to SNAP eligibles without inadvertently reaching other audiences because it is not possible or practical to identify SNAP eligibility or to specifically provide SNAP eligibles with nutrition education without reaching others (e.g., social marketing campaigns and media communication).
- The project provides an efficient and effective means of reaching SNAP eligibles. The waiver shall indicate the projected number of people the intervention will reach, estimated number of total contacts and the number or percentage of total contacts that will be with SNAP eligibles.
- The project will offer an educational message about the SNAP, its benefits, and how to apply.
- Documentation is provided to ensure that one of the two following conditions is met:
 1. At least 50 percent of the population that will receive SNAP-Ed has gross household incomes that are at or below 185 percent of the poverty guidelines or thresholds. In developing data for waiver requests, the following data may be used to calculate the extent to which the population meets the income criteria:
 - SNAP, FDPIR and TANF participation data;
 - American Community Survey census tract information;
 - other community program participation data;
 - school lunch free and reduced price data; and
 - WIC participation data.

Asking individuals for personal income data is not an appropriate means to determine whether the target audience is low income, and goes beyond the scope of data needed for waiver purposes. Some potential sources of information include:

- State FNS Program Offices
 - American FactFinder provided by the U.S. Census Bureau at <http://factfinder.census.gov>
 - Supplemental Nutrition Assistance Program Map Machine by the Economic Research Service at <http://ers.usda.gov/Data/FoodStamps/>
 - Common Core Data-School Meals by the National Center for Education Statistics at <http://nces.ed.gov/ccd/>
2. The setting is a retail grocer that redeems on average over 12 months at least \$50,000 monthly in SNAP benefits. FNS regional office will verify this threshold as a condition of approval for a State plan.

Documentation to show that each project meets these criteria shall be submitted in one or more waiver requests. States may submit a separate waiver request for each project or they may submit a listing of local projects for which they are seeking waivers. Statewide waivers are not permissible. The waiver request shall contain project-specific information and supporting documentation in sufficient detail to ascertain that each project is targeted to SNAP eligibles. Each waiver request will be approved or denied separately, regardless of format, on the basis of supporting documentation.

Exceptions to Requirement for Exclusivity Clause Waivers

Table I (see pages 11-13) provides examples showing when a waiver may or may not be needed. The following summarizes exceptions to the requirement for Exclusivity Clause Waivers:

1. Food Distribution Program on Indian Reservations (FDPIR). Because persons eligible for the SNAP may participate in FDPIR in lieu of the SNAP, FDPIR participants may be targeted for SNAP-Ed without waiver, and will be considered as if participating in the SNAP.
2. Projects serving Categorically Eligible Persons. Persons eligible for the SNAP by virtue of their allowable categorical eligibility consistent with SNAP regulations at 273.2(j) may be targeted for SNAP-Ed without waiver.
3. Projects serving persons with incomes less than or equal to 130% of the poverty guidelines. This income level may be considered a reasonable proxy for SNAP eligibility in the case of SNAP-Ed participation in most cases. This proxy does not apply to persons typically ineligible for the SNAP (e.g., incarcerated persons, boarders, or college/university students-see Appendix C).
4. Projects serving persons receiving SNAP-Ed at SNAP/TANF offices, public housing and food banks, food pantries or soup kitchens (when food is being distributed to needy persons as described on page 9 - 10). A waiver is not required for nutrition education delivered at these venues under the circumstances specified (for food banks, food pantries, and soup kitchens).

A. 4 Health Care Organizations (7 CFR 277.4(c))

The allowability of this type of partnership for the delivery of SNAP-Ed hinges on whether the organization is *public or private*. The organization's profit or non-profit status is not relevant. There are three areas to consider carefully when initiating a new contract or managing an existing SNAP-Ed program that utilizes a health care organization:

1. Procurement regulations in some States or counties prevent awarding a contract to a private health care organization without a public notice allowing other health care organizations an opportunity to bid on the work. In addition, once a grantee moves beyond using other governmental services procurement requirements become mandated. These include items such as the method of procurements, dollar limits etc.
2. While the nature of a public health care organization may mean that SNAP participants and eligible households will be involved, the health care organization should still validate that it meets one of the eligible target audience categories described in Table I of this Guidance. Additionally, the health care organization should meet the provisions of allowable SNAP-Ed activities, which states that health promotion and primary prevention of disease should be the focus and aim of SNAP-Ed activities. The disposition of these types of health care organizations already leans towards secondary prevention and medical nutrition therapy, which are not allowable SNAP-Ed expenditures.
3. Private (non-profit) health care organizations receive the majority of their funding from Medicare/Medicaid. Activities funded under one Federal grant may not be billed to another Federal grant. Unless the State involved is dedicated in tracking these expenditures, it would be difficult to clearly document costs in this environment.

A. 5 Medical Equipment & Clinical Health Assessments (2 CFR 225 (OMB Circular A-87))

FNS has determined, based on 2 CFR 225 (OMB Circular A-87), that medical equipment or health services related to health assessments of recipients, obtaining clinical data on nutritional status, and chronic disease or chronic disease risk assessments are not a necessary and reasonable cost to provide nutrition education in the SNAP. Therefore, they are not allowable costs. For example, measurement of height, weight, skinfold thickness, blood pressure, cholesterol, blood glucose and iron levels are not allowable costs. However, salaries and benefits of personnel to administer dietary intake data questionnaires on nutrition knowledge and behaviors are allowable costs.

A. 6 Gardening (2 CFR 225 (OMB Circular A-87))

Gardening is a beneficial project that leads to the economical production and consumption of healthy and fresh food. The provisions of 2 CFR 225 (OMB Circular A-87) allow the USDA/FNS to make a reasonable judgment as to what is necessary and reasonable to deliver nutrition education. The cost for the rental or purchase of garden equipment (fertilizer, tractors), the purchase or rental of land for garden plots, seeds, plants, and other gardening supplies are not allowable SNAP-Ed costs. Only educational supplies, curricula and staff salaries to teach gardening concepts that reinforce the beneficial nutrition aspects of gardening are allowable costs. (Note that participants may use program Electronic Benefit Transfer (EBT) to purchase seeds and plants for gardening purposes).

A. 7 Valuation of Publicly Owned Space (2 CFR 225 (OMB Circular A-87)) (2 CFR 220 (OMB Circular A-21)) (2 CFR PART 215 (OMB Circular A-110))

Charges for Publicly Owned Space-Space owned by a public entity cannot be charged to a Federal grant based on private market rental rates. The entity can only recover the costs of space through a depreciation schedule or use allowance, applicable charges for utilities, maintenance, and general upkeep.

Federal requirements regarding the valuation of publicly owned space is contained in OMB regulations at 2 CFR 225 (OMB Circular A-87), 2 CFR 220 (OMB Circular A-21), and 2 CFR PART 215 (OMB Circular A-110) and Departmental regulations at 7 CFR 3016. The requirements indicate that in no case may publicly owned space be “donated” or billed at fair market rental rates. One allowable method for calculating the value of publicly owned space is depreciation or use allowance. Fair market rates may not be used for publicly owned space regardless of whether they are direct billed or donated. The cost of space owned by a public agency is the acquisition cost of that space, plus maintenance and utilities. (FNS Policy Memorandum-March 9, 1998)

Example of Calculating Valuation of Publicly Owned Space- Depreciation is dividing the cost of the building over its useful life. For example, if a building cost \$50,000 to build and it had a useful life of 20 years, the yearly depreciation would be \$2500. This cost is spread over the square footage of the building, resulting in an annual rate per square foot. The SNAP share would be the amount of space that is used for the SNAP. A use allowance is used when the building is fully depreciated. You are allowed to charge no more than 2 percent of the cost of the building per year. In the example above, States could only charge \$1000 per year.

FNS has also developed a standard hourly use allowance that is an optional method for States to use when calculating the cost of publicly owned space.

- .002041 dollar per square foot may be used for the cost of space.
- .003265 dollar per square foot may be used for the cost of maintenance, and utilities.
- States have the option to use actual cost if available.
- Additional information on these calculations is available in FNS memorandum, “Calculation for Space in Government Owned Buildings for use in Food and Nutrition Service Programs”, dated April 11, 2006.

A. 8 Time Records (7CFR 277 (OMB Circular A-21))

Biweekly certification of weekly time and effort reporting is required by FNS for staff paid through the nutrition education funds and those contributing to this work through cost share. Time and effort reporting is likewise required for volunteers. Additionally, records shall 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 and volunteers 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.
- A sample form for keeping time and effort documentation is available in Appendix A (see Template 8). However, 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 three years.
- Grantees that have federally approved Random Moments Time Studies need not use time records to document time spent on allowable activities.
- 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.

A. 9 Memberships, Subscription and Professional Activity Cost (7CFR 277 (OMB Circular A-87))

Cost of institution memberships in business, technical, and professional organizations are allowable. These memberships, subscriptions, and professional activity costs should be consistent with the effort to promote the provision of quality nutrition services to Supplemental Nutrition Assistance Program (SNAP) eligibles. Costs of institutional memberships for nutrition personnel that work directly with the SNAP-Ed project are reimbursable. The cost to the institution should be prorated according to the percentage of time actually spent by the employee in performing nutrition education activities for the SNAP project. Professional registration or license fees paid by individuals would not be allowable costs since the fees would be considered personal expenses, not institutional expenses.

A.10 Nutrition Education Reinforcement Materials (7CFR 277 (OMB Circular A-87))

Nutrition education reinforcement materials refers to a class of goods that are given to SNAP eligibles or persons closely associated with the SNAP (such as staff) containing or conveying nutrition messages and promoting good nutrition practices and increased physical activity. Such items shall have a direct relationship to program objectives and the expected behavior change. Other terms that are used to describe these items include memorabilia, souvenirs, promotional items, incentives, and educational extenders. Such items are allowable costs only if they are deemed reasonable and necessary, contain or reinforce nutrition messages, and are of nominal value (\$4.00 or less per item).

FNS could not relate program reinforcement materials to any of the cost items specifically mentioned in the 2 CFR 225 (OMB Circular A-87) and 2 CFR 230 (OMB Circular A-122). Consequently, FNS shall apply the general rules for determining the allowability of costs, as described in OMB regulations, paramount among which are the reasonable and necessary cost tests.

Program reinforcement materials for nutrition education also should:

- be targeted to SNAP eligibles;
- have a clear relevance and useful connection to particular FNS/SNAP nutrition education messages;
- either contain an educational message or have a use that is directly relevant to reinforce nutrition education messages (example, disposable thermometer to reinforce food safety);
- have value as nutrition education aids;
- be reasonable and necessary in terms of cost and relevance;
- be offered only after weighing and assessing other relative needs and cost effectiveness;
- be of nominal value of \$4.00 or less per item;
- and not be used solely for staff morale boosters.

If the reinforcement material is designed for physical activity promotion, it should be provided in conjunction with relevant nutrition and physical activity messages.

Examples of Allowable and Unallowable Program Reinforcement Materials

FNS is not able to provide exhaustive lists of specific allowable and unallowable items. However, using the criteria listed in the preceding paragraph, some illustrative examples of allowable and unallowable program reinforcement materials are provided below:

Examples of Allowable Nutrition Education Reinforcement Items:

Calendars and refrigerator magnets that contain important nutrition education messages, measuring cups, measuring spoons, or other items of nominal value which reinforce an important nutrition message. Examples of available allowable messages include Thermy™ the food thermometers' safety message ("It's safe to bite when the temperature is right"), the "Fruits and Veggies-More Matters" campaign, MyPyramid, or USDA's Eat Smart. Play Hard.™ Campaign.

Examples of Unallowable Nutrition Education Reinforcement Items

Celebratory items, and items designed primarily as staff morale boosters; items (even of nominal value) that are not reasonable or necessary and/or have no nutrition education message; any program incentive item intended for persons who are not SNAP eligible, or with a waiver, those potentially SNAP eligible; any item costing more than \$4.00.

A.11 Physical Activity (2 CFR 225 (OMB Circular A-87))

FNS supports efforts to improve the health and fitness of our program participants consistent with the most current Dietary Guidelines for Americans, MyPyramid and MyPyramid for Kids. These efforts include:

- Activities to help participants eat a nutritious diet by providing and linking nutrition education and program benefits.
- Activities to encourage physical activity every day by promoting active living and connecting people with community-based resources funded by appropriate entities.

The provisions of 2 CFR 225 (OMB Circular A-87) allows FNS to make reasonable judgments as to what is necessary and reasonable to deliver nutrition education. Given the Dietary Guidelines for Americans, the inclusion of physical activity promotion as a part of SNAP-Ed is an allowable expenditure. The following is guidance on what constitutes allowable SNAP-Ed costs in support of the physical activity guideline in the Dietary Guidelines for Americans. Essentially, such allowable costs are limited to activities that educate about and promote physical activity, such as providing SNAP eligibles with information and encouragement to exercise, a brief exercise demonstration, and referral to local resources.

The following form the basic principles of FNS policy on physical activity:

- Educational and program materials developed to promote and reinforce physical activity for all target audiences should include messages that link nutrition and physical activity, and the associated health benefits of active lifestyles.
- All programming such as workshops, conferences, and trainings that encourages physical activity should include a focus primarily on promotion of healthy eating behaviors. Activities may include one-time physical activity demonstration for SNAP eligibles and training for staff to develop skills and to help SNAP eligibles.
- FNS program cooperators may use nutrition education funds to develop nutrition education and physical activity material that are reasonable and necessary. All physical

activity materials should include a nutrition education message that promotes healthy eating and link nutrition and physical activity.

- Existing materials, especially existing FNS materials such as *Loving Your Family...*; *Eat Smart, Live Strong*; *Eat Smart. Play Hard.*[™], *Team Nutrition*, etc., or those available through the SNAP-Ed Connection should be used and/or adapted whenever possible rather than developing new materials. Using or adapting successful interventions developed by others is preferable to developing new materials.
- FNS program cooperators are encouraged to coordinate with community, faith-based, youth and recreational organizations, and others whose primary mission is to make regular opportunities for physical activity accessible and to make a listing of these resources available to Program eligibles.

Examples of Unallowable Physical Activity Education and Promotion Costs

Incentives and reinforcement items shall be reasonable and necessary based on established cost principles (2 CFR 225 (OMB Circular A-87), 2 CFR 230 (OMB Circular A-122) and 2 CFR 220 (OMB Circular A-21)) and criteria of specific nutrition assistance programs and may not exceed \$4.00 per unit. Costs incurred for health club or gym memberships, dues, equipment, (such as bicycles, treadmills, stair steps, weights, and the like); facilities (rental or modifications); ongoing classes, exercise leaders for ongoing exercise classes are not allowed. Note that the educational reinforcement items meeting the definition in Section A.12 above are permitted when they are of nominal value (\$4.00 or less per item).

Examples of Allowable Physical Activity Education and Promotion Costs

SNAP State agencies may make physical activity education and promotion coupled with nutrition education available to SNAP eligibles in a variety of economical ways.

The development of educational materials, to teach physical activity concepts and to reinforce the health benefit of physical activity, is an allowable cost when these activities also promote nutrition education.

As customary, before developing new materials, look to resources available through FNS and other Federal and State sources, including other credible sources. If new materials are needed, justify their development. Also, when developing materials, we recommend the utmost care be taken in the assessment of the target audience and the development of physical activity materials. A certified physical fitness professional should be consulted throughout the development phases of these materials. The cost of such consultation is allowable if it meets a reasonable and necessary test.

Purchases of educational materials promoting physical activity for SNAP eligibles are allowed. Examples of educational materials include brochures, newsletters, posters, public service announcements, and audiotapes, videotapes, and DVDs. These materials may be purchased or obtained free from reliable sources such as government organizations, physical activity associations, or other authorities on the subject.

Physical activity education and promotion as part of nutrition education sessions in the SNAP may include provision of advice, demonstrations (instructional in nature, and not for ongoing classes), and community resource information, (such as a free local fitness event) in order to encourage SNAP participants and eligibles to engage in regular physical activities. Physical activity **supplies** purchased for instructional demonstrations would not include large expenditure items such as treadmills or weights (see other examples noted above) since they are not reasonable or necessary and these items are well beyond the means of most recipients. *Allowable supply* items must be of nominal value to meet the reasonable and necessary test.

Consistent with *A.12* above, allowable physical activity **reinforcement** items that are given to SNAP-Ed recipients must meet the reasonable and necessary test and cost \$4.00 or less.

Additional examples of acceptable physical activity promotion may include:

- Information on local sites where SNAP eligibles can access a diverse range of low or no-cost activities appropriate for different ages and physical abilities.
- Physical activity bulletin boards or displays around the SNAP offices, clinics or community.
- Referral to library or web site resources.
- Development and provision of information and resource lists to SNAP participants and eligibles on how to promote safe and enjoyable physical activities. This information may also be available from:
 - Affiliates of voluntary health organizations (e.g., the American Heart Association).
 - State and local health departments.
 - Governor’s Councils on Physical Fitness and Sports.
 - National Fitness Coalition
 - Coalition for Promotion of Physical Activity
 - State associations for health, physical education, recreation, and dance.
 - National Center for Chronic Disease Prevention and Health Promotion.
 - Materials can be ordered in bulk from:

The President’s Council on Physical Fitness and Sports

Department W
200 Independence Avenue SW
Room 738-H
Washington, D.C. 20201-0004
<http://fitness.gov>
<http://presidentschallenge.org/>

The American Dietetic Association
National Center for Nutrition and Dietetics
120 South Riverside Plaza
Suite 2000
Chicago, Illinois 60606-6995
<http://eatright.org>

- Another source of information is:
National Recreation and Park Association
22377 Belmont Ridge Road
Ashburn, Virginia 20148-4501
<http://www.nrpa.org>
Phone: 703-858-0784

A.12 Medical Nutrition Therapy (7CFR 277 (OMB Circular A-87))

This is not an allowable cost. Funds spent on medical nutrition therapy are not reimbursable by the SNAP. Medical nutrition therapy is not within the scope of the SNAP. If a SNAP-Ed provider becomes aware of the need for an individualized diet or meal plan, the educator should refer to a local physician or dietitian.

Allowable SNAP-Ed activities include health promotion activities and interventions aimed at primary prevention of disease. These health promotion activities should be designed to help SNAP eligibles establish and maintain physically active lifestyles and healthy eating habits. Primary prevention includes activities to help SNAP eligibles prevent or to postpone the onset of chronic disease by establishing more physically active lifestyles and healthier eating habits.

Secondary prevention interventions and medical nutrition therapy are not allowable SNAP-Ed expenditures. Secondary prevention interventions include activities that help people who already have a chronic disease cope with and control these conditions and prevent additional disability. See also Section A.7: Medical Equipment & Clinical Health Assessments.

(See Definitions in Appendix D for a fuller discussion of medical nutrition therapy and secondary prevention interventions.)

A.13 Breastfeeding (7CFR 272.2)

All SNAP-Ed activities that address the topic of breastfeeding shall be planned and implemented in collaboration with the State WIC agency and State Breastfeeding Coordinator. The WIC program should have the lead and primary role in all breastfeeding activities with SNAP-Ed supplementing existing WIC activities. A written agreement (e.g., a Memorandum of Understanding) stating the degree of collaboration and the specific responsibilities of WIC (i.e., staff, duties, and time) and the State should be included in the State SNAP-Ed Plan. This agreement shall be signed by all collaborating agencies.

A.14 Travel and Meeting or Conference Attendance (7CFR 277 (OMB Circular A-87))

Travel expenditures are a variable cost. In order to be considered for funding, the request shall provide a direct and clear link to providing quality nutrition education for SNAP recipients and those eligible.

- **Travel Destination**

Travel requests should be identified for in-state and out-of-state purposes. States should note the destination of the meeting, training or conference attendance (e.g., city, town, county, state).

- **Travel Purpose and Justification**

- How attendance will benefit SNAP-Ed program goals and objectives

- Justify the purpose of the travel request.
 - Describe how the travel request supports the State’s SNAP-Ed goals and objectives.
 - Demonstrate how they will disseminate the information obtained to both, in-state educators and collaborators and in-state Supplemental Nutrition Assistance Program office staff.
- **Number of Staff Attending**
 - Identify the number and type of staff making the travel request.
 - Justify the number and type of staff making the travel request.
 - For attendance at National level conferences, the request should be limited to no more than 4 staff persons per State.

Per Diem Rates - The standard requirements that State or Federal per diem rates shall be applied. In addition, all travel restrictions found in the OMB regulations (i.e. no first class tickets, etc) shall be followed.

A.15 Prorating Costs of Nutrition Education Activities (7CFR 277 (OMB Circular A-87))

When a broader audience than those described in Table I, pages 11-13, benefits from a nutrition effort that is otherwise allowable under SNAP-Ed, FNS may allow prorated costs that reflect SNAP-Ed’s share of the total cost. In these situations, the calculation of SNAP-Ed’s share of the total cost is based on the number likely SNAP eligibles (persons at or below 130% of poverty guidelines/thresholds with the exceptions noted in Table I on page 12-13) that will receive the nutrition education relative to the total population to be reached. For example, if a SNAP-Ed project will reach 100 persons and 20 of these persons have gross incomes at or below 130% of poverty guidelines, then 20% of the total costs may be counted as SNAP-Ed costs.

States shall show how prorated costs were calculated, fully describe the nature of such costs and demonstrate the value of the proposed activity to SNAP-Ed. Since activities that target general audiences are often not designed with the needs of SNAP eligibles in mind, the State shall justify how the activity is a good vehicle for reaching SNAP eligibles and changing their nutrition-related behaviors.

A.16 College/University Students (7CFR 277 (OMB Circular A-87))

Most able-bodied students ages 18 through 49 who are enrolled in college or other institutions of higher education at least half time are not eligible for the SNAP and therefore not eligible to receive SNAP-Ed. However, students may be able to get SNAP benefits (and participate in SNAP-Ed) if otherwise income eligible and they:

- Get public assistance benefits under a Title IV-A program;
- Take part in a State or federally financed work study program;
- Work at least 20 hours a week;
- Are taking care of a dependent household member under the age of 6;
- Are taking care of a dependent household member over the age of 5 but under 12 and do not have adequate child care to enable them to attend school and work a minimum of 20

hours, or to take part in a State or Federally financed work study program; or

- Are assigned to or placed in a college or certain other schools through:
 - A program under the Workforce Investment Act of 1998,
 - A program under Section 236 of the Trade Act of 1974,
 - An employment and training program under the Food and Nutrition Act, or
 - An employment and training program operated by a State or local government.
 - Also, a single parent enrolled full time in college and taking care of a dependent household member under the age of 12 can get SNAP benefits if otherwise eligible.

An exclusivity waiver is required for SNAP-Ed activities that do not exclusively serve students that meet the criteria outlined above.

A.17 School Wellness Programs

Programs of local school wellness are intended to empower local communities to band together to promote and reinforce healthy eating and lifestyle behaviors. SNAP-Ed helps contribute to community health and wellness goals by providing nutrition education within eligible schools and eligible venues. These nutrition education activities help generally low income students and their families make wise and economical food purchase selections in accordance with dietary guidelines and MyPyramid. SNAP-Ed is intended for that segment of the community who are eligible for the SNAP. While SNAP-Ed may pay for education directed to SNAP eligibles, it is not within its scope to pay for local initiatives that are directed to the entire community. Such initiatives are the financial responsibility of the community.

A. 18 Staff Wages and Benefits (7CFR 277 (OMB Circular A-87))

All staff wages and benefits shall be computed on a reasonable hourly basis commensurate with duties being performed, or the Federal minimum hourly wages established by the United States Department of Labor. The wages are not necessarily commensurate with wages that would be paid to the individual when performing duties for which he/she is credentialed, but shall relate to the task they are performing for SNAP-Ed. (Reference SNAP-Ed Guidance page 55 for a discussion of reasonable and necessary cost).

- Staff shall record time as specified in the SNAP-Ed Guidance (Appendix C, Section A.10, Time Records).
- The time shall not be used as a reimbursement item for any other Federal grant.

A.19 Approved Radio Station Outlets

The USDA SNAP outreach campaign has identified and selected targeted markets and radio stations in an effort to increase participation in the SNAP. Stations were selected with a high percentage of low-income listeners in areas with low SNAP participation rates and high poverty rates. SNAP-Ed State agencies that wish to use these radio stations in their mass media campaigns may do so as a proxy measure of allowability without a need for waiver. SNAP-Ed States need only to certify that the radio stations used in the outreach campaign within the past two years will be used for SNAP-Ed radio spots. A listing of these radio stations can be found at http://www.fns.usda.gov/snap/outreach/radio-buys_2010.htm

A.20. Volunteer Services

The SNAP-Ed State plan is approved for a specified level of funding. The Federal government is authorized to pay a State agency only for actual expenditures incurred. Volunteer services, do not represent any State expenditure or outlay, they are not considered as a cost to the program, and thus are not payable to a State agency. As specified under 7CFR 277.4(e), the value of services rendered or the value of goods including volunteer services, are not allowable for payment purposes under the SNAP.

B. Other Miscellaneous Issues

B.1 Federal Royalty Rights (7 CFR 272.5(a) (4))

The Food and Nutrition Service reserves a royalty-free, non-exclusive right to reproduce, publish, use or authorize others to use videos, photocopies, illustrations, computer programs such as CD-ROM and related source codes, literature, or other products produced with SNAP funds for government purposes. The State and local agencies may sell videos, photocopies, illustrations or literature to other States for SNAP-Ed purposes at the cost of reproduction, plus shipping and handling. If a State agency (or local agency) realizes Program Income from the sale of nutrition education materials, [videos, literature, etc. paid with Federal dollars], it shall report the amount to FNS as program income on the SF-269 form. Any program income earned through the sale of print and audiovisual materials produced under the grant shall be used to reduce the cost of the grant to FNS. The gross amount of Program Income may be reduced by the cost of producing that income. For example, re-production costs may be deducted from the gross amount of Program Income.

B.2 Disclosure and Sharing of Case File Information (7CFR 272.2)

Under the provisions of both the Food and Nutrition Act of 2008 (the Act) and SNAP regulations, case file information on SNAP recipients is considered confidential and may not be released unless certain conditions are met. The Act provides a limited exception to the confidentiality provision. Disclosure of information obtained from applicant households may be made only to persons directly connected with the administration of SNAP.

Previous guidance noted that the Expanded Food and Nutrition Education Program, administered by the USDA National Institute of Food and Agriculture (NIFA), met the exception provision of the Act and could therefore request certain recipient information from the State agency. This was not intended to limit the exemption provision to this Program or agency. Any organization that has a legal agreement with the State agency, may, upon request to the State SNAP agency, be permitted access to recipient information. Since the type of information requested may require State designed ad hoc reports, it is best to not request local offices to provide information. Request examples may include non-financial information such as name of head of households with children, address, telephone numbers, or address labels for all elderly by zip codes. The information may be released solely for administration of the SNAP. In this case, this means for assistance in targeting and delivering nutrition education to SNAP applicants and participating households. The receiving organization shall assure that the information is shared only with relevant persons for the purpose of the targeting and delivering nutrition education, and shall protect it from disclosure to other parties. Each State agency will determine the scope and type of information, based on its judgment that may be released for purposes of providing nutrition education to applicable households.

B.3 Scholarships and Tuition (2CFR 220 (OMB Circular A-21))

2 CFR 220 (OMB Circular A-21) makes a distinction between scholarships, fellowships and other similar financial transactions, and tuition remission and similar work/study payments. For scholarships, costs may only be charged if (1) the purpose of the scholarship is for training of selected students, and (2) approval is granted by the grantor agency. There would need to be a necessary and reasonable judgment for approval of any scholarship payment shown as a cost to SNAP-Ed. In general, this is not a cost that would be necessary and reasonable for the purposes of

this grant. In the event the scholarship is based on research activity, FNS would normally not accept the cost as being necessary and reasonable. The primary function of SNAP-Ed is teaching nutrition education to SNAP eligibles. While basic research may be a commendable activity for developing new methods or data, it is beyond the basic purpose of this grant.

Tuition remission on the other hand may be allowable in whole or in part, depending on the situation. The criteria for approval are:

1. There is a bona fide employer-employee relationship between the student and the institution for the work performed.
2. The tuition or other payments are reasonable compensation for work performed and are conditioned explicitly upon the performance of necessary work. Again any research activity should be carefully reviewed and in most cases not approved due to the fundamental differences in our grants and other grants provided for nutrition education.
3. It is the institution's practice to similarly compensate students in non-Federally funded activities as well as federally funded grants.

Students who are working on SNAP-Ed under a tuition remission situation shall account for their time, as would any full time or part time staff. The financial review of this charge shall take into account both the type of work performed and the number of hours worked. As with any charge, tuition remission can only be charged by the percentage of time that the student or employee worked on SNAP-Ed. If the student is working 50% of their time on SNAP-Ed, only 50% of the tuition may be charged to FNS. Again, a necessary and reasonable judgment should be made as to the purpose of the work and its impact on SNAP-Ed.

B.4 Examples of Allowable and Unallowable Costs

The following table provides some examples of allowable and unallowable costs.

ALLOWABLE	UNALLOWABLE
Literature/Materials/Audiovisuals	
<ul style="list-style-type: none"> • The purchase of FNS nutrition education/promotion materials that address SNAP-Ed topics and are for use with SNAP eligibles. • The purchase of other nutrition education materials, when there are no FNS materials available that address SNAP-Ed topics and will be used with persons eligible for the SNAP. • The production of nutrition education materials, for which there is no other existing comparable material that support the State’s goals and objectives for SNAP-Ed and will be distributed to SNAP eligibles. It is encouraged that States collaborate with other FNS programs on the messages conveyed in and the costs of education materials. The State agency shall (7CFR 277 (OMB Circular A-87)) describe the method used for allocating costs between the programs. 	<ul style="list-style-type: none"> • Costs for any nutrition education materials that have already been charged to another Federal or private program or source. • Any material that endorses or promotes brand name products or retail stores. • Manufacturer’s or store (cents off) coupons. • Influencing a store’s pricing policy. • Any activity or material to lobby or influence Federal, State or local officials to pass or sign legislation or to influence the outcomes of an election, referendum or initiative. • Negative written, visual, or written expressions about specific foods, beverages, or commodities.
Social Marketing Campaigns	
<ul style="list-style-type: none"> • Local radio and television announcements of nutrition education events for SNAP eligibles. • Appropriate social marketing campaigns that target nutrition messages to SNAP eligibles and are delivered, with an approved exclusivity waiver, in areas/venues where at least 50 percent of persons have incomes equal to or less than 185% of poverty guidelines or thresholds. 	<ul style="list-style-type: none"> • Social marketing campaigns that target the general population. In some instances, prorated costs based upon the number of likely SNAP eligibles (\leq 130% of poverty guidelines/thresholds, with certain exceptions) that will be reached with the campaign may be allowed. • Nutrition education messages which convey negative messages or disparage specific foods, beverages or commodity, or which are not consistent with the current Dietary Guidelines for Americans and MyPyramid. • Television and radio announcements/advertisements that do not include a brief message about the SNAP, its benefits and how to apply.

ALLOWABLE	UNALLOWABLE
Equipment	
<ul style="list-style-type: none"> • Purchase of office equipment. A county can donate equipment and use fair market value; however, any fair market value has to be adjusted to reflect Federal funding provided for the equipment. (This can be arrived at by multiplying the fair market value times the State’s percentage share invested in the equipment. • Equipment shared with non-SNAP users when cost-shared with those users • Kitchen appliances only with justification of reasonable and necessary need. 	<ul style="list-style-type: none"> • Equipment that exceeds prior approval thresholds (i.e. \$5,000) unless such prior approval is received from FNS. • Medical equipment
Food Samples, Supplies and Provisions	
<ul style="list-style-type: none"> • Cost of food for recipe/taste testing purposes and cost of kitchen equipment and supplies necessary for food storage, preparation and display of food prepared for demonstration purposes. • Food samples associated with nutrition education lessons. 	<ul style="list-style-type: none"> • Ongoing snack or food service • Meal sized portions or complete meal service • Cost of food provided as groceries or supplemental food
Nutrition Education	
<ul style="list-style-type: none"> • Classroom setting (salaries, space, equipment, materials) for SNAP eligibles on nutrition related topics (e.g., food budgeting, preparation, safety). Primary purpose of class shall (7 CFR 272.2) be to provide nutrition education. If nutrition education is included with other topics, only that portion of class pertaining to nutrition education is an allowable cost. • Physical activity demonstration, promotion, referral that includes a nutrition message. 	<ul style="list-style-type: none"> • Classes that are designed to provide case management or “life skills” training (e.g., classes on English as a second language, parenting, child development, crisis management, rental information). • Medical nutrition therapy and secondary prevention interventions (Refer to Appendix D, Definitions). • Weight loss classes, individualized meal plans, obesity treatment programs, etc. • Ongoing physical activity and exercise classes, equipment or facilities. (Refer to Appendix C: Physical Activity Cost Policy Section).

ALLOWABLE	UNALLOWABLE
Nutrition Education	
<ul style="list-style-type: none"> • The pro rata share of costs of classes that are provided in conjunction with another program (e.g., WIC), provided the State agency describes the method for allocating costs between the programs. • Breastfeeding education, promotion and support which is coordinated with WIC and which supplements and complements WIC services, rather than supplanting them. • Activities where the primary objectives pertain to allowable nutrition education but brief SNAP outreach messages are also shared with SNAP-Ed participants. SNAP information materials are available for free on the FNS Web site at: http://www.fns.usda.gov/SNAP//outreach/info.htm 	<ul style="list-style-type: none"> • Clinical health screening (i.e., cholesterol testing, body mass index and blood glucose testing, etc). • Distribution of nutrition education reinforcement items over \$4.00. • Nutrition education costs that are charged to another Federal program (e.g., WIC, EFNEP, Head Start, etc.) • Breastfeeding education, promotion and support that duplicates or otherwise is provided for under other funding sources such as WIC, EFNEP, or Head Start. • Education provided to incarcerated or institutionalized persons that are not eligible for the SNAP (i.e., persons in jails, prisons, nursing homes, mental institutions etc). • Most able-bodied students ages 18 through 49 who are enrolled in college or other institutions of higher education at least half time are not eligible for the SNAP and therefore not eligible for SNAP-Ed. For information on students that may be eligible: http://www.fns.usda.gov/SNAP/applicant_recipients/students.htm • Activities where the primary objective(s) is to conduct outreach efforts for the SNAP or other programs.
Space Allocation	
<ul style="list-style-type: none"> • Space allocated between programs in which the plan for the space/cost allocation between programs is documented and the costs are tracked. • Space donated by local school districts, but only the cost of the space based on depreciation or use allowance. 	<ul style="list-style-type: none"> • Commercial rental space charges cannot be used for publicly owned space.

ALLOWABLE	UNALLOWABLE
Staff and Training Costs	
<ul style="list-style-type: none"> • SNAP-Ed-related training for program delivery staff. The time volunteers of a public agency spend performing SNAP-Ed-specific duties. Time shall (7CFR 277 (OMB Circular A-87)) be charged at a rate commensurate with the duties being performed. • Staff time spent delivering nutrition education to SNAP eligibles. Time shall (7CFR 277 (OMB Circular A-87)) be charged at a rate commensurate with the duties being performed. • General briefings to community health care providers serving low-income communities about SNAP-Ed services in the community. 	<ul style="list-style-type: none"> • The time volunteers of a non-public agency (e.g., faith-based organizations, many food banks, etc.) spend performing SNAP-Ed specific duties. • A physician’s time spent distributing nutrition flyers at health fairs when charges are based on a rate commensurate with his/her credentials as opposed to the duties he/she is performing. • University courses that are not relevant to the practical delivery of nutrition education to SNAP eligibles. • Training or development costs of food service workers or others not directly associated with delivery of SNAP-Ed.
Costs Associated with Other Activities	
<ul style="list-style-type: none"> • Reimbursement for personal costs (such as childcare, meals, lodging, and transportation) for recipients of SNAP-Ed to actively participate in focus groups, needs assessment and advisory groups to inform and improve SNAP-Ed effectiveness. • Nutrition education activities that promote the selection of healthy foods from vending machines. • Participation on relevant State and local advisory panels. 	<ul style="list-style-type: none"> • Organized efforts to influence elected officials and lobbying for legislative/policy changes. • Costs associated with surveillance or surveys of the general population that are not prorated based on the number of likely SNAP eligible respondents (persons with incomes less than or equal to 130% of poverty guidelines/thresholds, with certain exceptions). • Costs associated with the establishment and maintenance of environmental or policy changes, such as staffing, infrastructure, equipment, space, land, construction or supplies. • Money, vouchers or passes provided to SNAP-Ed recipients to offset personal costs incurred so that they may attend nutrition education classes (e.g., for childcare and transportation expenses). • Childcare or transportation services provided for SNAP-Ed recipients in conjunction with SNAP-ED activities. • Reinforcement items over \$4.00. (Refer to Appendix C Cost Policy Section-Program Reinforcement Items)