



# CALIFORNIA DEPARTMENT OF PUBLIC HEALTH (CDPH)

Nutrition Education and Obesity Prevention Branch  
(NEOPB) Supplemental Nutrition Assistance  
Program- Education (SNAP-Ed) Administrative  
Guidelines Manual

# Table of Contents

<b>I. Introduction</b>	<b>1</b>
1. Purpose of the Administrative Guidelines Manual	1
2. SNAP-Ed Funding Structure	1
3. Role of the CDPH-NEOPB Contract Manager	2
4. Let’s Get Fiscally Fit Training	2
5. Civil Rights Training	2
<b>II. SNAP-Ed Budget</b>	<b>2</b>
1. Purpose of the SNAP-Ed Budget	3
2. Annual SNAP-Ed Budget Approval Process	3
3. Developing the SNAP-Ed Budget	3
4. Approved Items List	11
5. SNAP-Ed Cost Principles	11
<b>III. Budget Adjustment Request</b>	<b>13</b>
1. Purpose of the BAR	13
2. BAR Approval Process	13
3. BAR Timeline	13
4. Completing a BAR	13
<b>IV. Invoicing</b>	<b>15</b>
1. Invoice Submission	15
2. Period of Service	15
3. Invoice Timeline	15
<b>V. Compliance</b>	<b>16</b>
1. Management Evaluation	16
2. Annual Financial Audit	17
3. Administrative Desk Review	17
4. Record Retention	19
5. Disposition of Equipment	19
6. Lost or Stolen Equipment	15
7. Non-Disparagement Certificate	19
<b>Appendixes</b>	<b>21</b>
<b>Helpful Links</b>	<b>20</b>

# I. Introduction

The California Department of Public Health (CDPH), Nutrition Education and Obesity Prevention Branch (NEOPB), has created this Administrative Guidelines Manual (AGM) for use by CDPH Contractors who receive funding through the United States Department of Agriculture's (USDA) federal Supplemental Nutrition Assistance Program-Education (SNAP-Ed).

## 1. Purpose of the Administrative Guidelines Manual

This manual serves as a tool to provide local and state-level contractors with firsthand knowledge and information to assist them in successfully adhering to the administrative requirements of the USDA, SNAP-Ed as well as the State of California contracting requirements.

The information contained in this manual is based on the [USDA SNAP-Ed Plan Guidance](#). CDPH recommends that each contractor download a copy and maintain on hand a copy of the [USDA SNAP-Ed Plan Guidance](#) for quick reference.

In an effort to keep this manual current, edits are made as needed. Additionally, the manual is reviewed and updated annually. Contractors will be notified via email of any updates. Please direct any questions related to contents within this manual to the assigned Contract Manager (CM).

## 2. SNAP-Ed Funding Structure

Each year, based on approved funding by USDA, SNAP-Ed funds are distributed to each state. CDPH receives SNAP-Ed funding from the California Department of Social Services (CDSS) through two Interagency Agreements (IAA): 1) Master IAA to provide SNAP-Ed to low-income Californians that are eligible or receiving CalFresh; and 2) Training IAA to provide statewide training to support SNAP-Ed services that are provided to low-income Californians that are eligible or receiving CalFresh. There are a total of five State Implementing Agencies (SIAs) ensuring SNAP-Ed services are delivered in California:

- a. CDPH;
- b. California Department of Aging (CDA);
- c. University of California – Cal Fresh (UC Cal Fresh);
- d. Catholic Charities of California (CCC); and
- e. CDSS.

### 3. Role of the CDPH-NEOPB Contract Manager

In order for CDPH to ensure contractors are successful in managing their fiscal and administrative contract requirements, their assigned Contract Manager (CM) plays the following primary roles:

- A. reviews and processes SNAP-Ed budgets and budget adjustment requests (BARs);
- B. develops and manages state contracts and grants;
- C. reviews and processes invoices for reimbursement;
- D. conducts annual administrative desk reviews (ADRs);
- E. participates in site visits with the Project Officers; and
- F. provides ongoing fiscal and administrative technical assistance.

### 4. Administrative and Fiscal Trainings

#### A. Let's Get Fiscally Fit

The Let's Get Fiscally Fit training is intended for SNAP-Ed funded contractors to get oriented on fiscal and administrative requirements of the SNAP-Ed. The training is available upon request. If your Agency would like a refresher or an orientation for its new employees, submit the training request form. CDPH is happy to provide this training.

[Request the Let's Get Fiscally Fit Training](#)

#### B. Civil Rights Training

All SNAP-Ed funded employees are required to complete Civil Rights training on an annual basis in order to demonstrate compliance with federal civil rights requirements. In past Management Evaluations (MEs), USDA required that CDPH institute a mandatory civil rights training for all staff delivering SNAP-Ed services and ensure that all SNAP-Ed funded contractors are trained in civil rights procedures per Food and Nutrition Services (FNS) Instruction 113. In response, CDPH developed a Civil Rights training available at the link below. All staff listed on the Prime Staffing tab and Sub Staffing tabs of the SNAP-Ed budget are required to complete the Civil Rights training annually. For anyone who is delinquent in taking the training, the assigned CM will notify the Agency.

[Take the Civil Rights Training](#)

## II. SNAP-Ed Budget

All contractors are required to develop an annual budget for USDA's review and approval. Therefore, each year contractors will work with their designated CM to ensure the budget aligns with SNAP-Ed rules and regulations, which will require that all items identified in the budget are allowable, reasonable, necessary, and allocable.

### 1. Purpose of the SNAP-Ed Budget

Utilizing a budget workbook template managed by CDSS, all Contractors and any subcontractors with budgets greater than \$24,999.00 are required to develop a SNAP-Ed budget on an annual basis.

### 2. Annual SNAP-Ed Budget Approval Process

- A. Contractors need login information in order to access their SNAP-Ed budget via the CDSS SNAP-Ed SharePoint Site. Site access is obtained by sending a request via email to [CalFreshSNAP-Ed@dss.ca.gov](mailto:CalFreshSNAP-Ed@dss.ca.gov).
- B. Contractors will complete their draft budget for the upcoming federal fiscal year.
- C. CDPH, CDSS, and USDA will review all budgets.
- D. Contractors may receive questions from each of the reviewing Agencies.
- E. USDA will notify all SIAs of their award amount by the 30<sup>th</sup> of September each year with an official approval letter.
- F. CDPH will then notify its contractors and include the final approved budget amounts.

### 3. Developing the SNAP-Ed Budget

The budget workbook template is located on the CDSS SNAP-Ed SharePoint site. The budget workbook contains the following five tabs:

1. Budget Cover Sheet
2. Prime Staffing
3. Prime Budget Justification
4. Sub Staffing
5. Sub Budget Justification

The following is an overview of each tab within the budget workbook and the information required by the contractor and their subcontractors whose budgets are greater than \$24,999:

**A. Budget Coversheet:** The budget cover sheet (BCS) provides a summary of prior year budget, current year budget and any carry-in funds awarded from prior year. Note: The BCS is only completed for the Prime Budget and is not required for subcontractor budgets. Each contractor must complete the following information on the BCS:

i. Organization Name - select California Department of Public Health, once entered, the name will automatically populate on each tab of the budget workbook.

ii. Prime Contractor Name - enter the official name for your Agency (avoid acronyms), once entered, the name will automatically populate on each tab of the budget workbook.

iii. FFY Carry-In Funding - enter any carry-in funding awarded from the previous federal fiscal year on each budget line item.

iv. Previous FFY Budget - enter the approved funding from the previous federal fiscal year on each budget line item.

v. Current FFY Budget - these numbers will auto-populate based on the information entered into the Prime Budget Justification tab. Check the numbers for accuracy.

vi. Justification for Greater than 5% Difference from Previous FFY - enter justification if there was an increase or decrease greater than 5% for any budget line-item; otherwise enter "n/a."

Organization Name:		
County/Jurisdiction:		\$
FFY 2017 Total Budget:		\$19,433.00
Budget Adjustment Request #:		

  

Expenses*	Carry-In FFY 2016 Budget****	FFY 2016 Budget	FFY 2017 Budget	% Difference
1 Salaries/Benefits			\$0	
2 Non-Capital Equipment/Supplies			\$960	
3 Materials			\$125	
4 Travel & Per Diem			\$5,283	
5 Building/Space			\$2,400	
6 Maintenance			\$1,874	
7 Equipment and Other Capital Expenditures			\$0	
8 Contracts/Sub-Grants/Agreements**			\$0	
<b>Total Direct Costs:</b>	\$0	\$0	\$11,201	
9 Indirect Costs***			\$8,232	
<b>Total Federal Funds</b>	\$0	\$0	\$19,433	

Budget Categories	Justification For Difference Greater Than 5% From FFY 2016 Budget
1 Salaries/Benefits	
2 Non-Capital Equipment/Supplies	
3 Materials	
4 Travel & Per Diem	
5 Building/Space	
6 Maintenance	
7 Equipment and Other Capital Expenditures	
8 Contracts/Sub-Grants/Agreements	
9 Indirect Costs	

**B. Prime Staffing Tab:** The Prime Staffing tab provides staffing and benefit information for SNAP-Ed funded staff. Each contractor must complete the following information on the

**1. Staffing: Salary/Benefits:**

Position Title	Position Name	SNAP-Ed Time Spent		Annual Salary	FTE	Total SNAP-Ed Salary	Benefit Rate	Total SNAP-Ed Benefits	SNAP-Ed Admin Costs	Total SNAP-Ed Funded Salary and Benefits
		% of SNAP-Ed Time spent on Mgmt/Admin Duties	% of SNAP-Ed Time spent on Direct SNAP-Ed Delivery							
Project Director	Amanda Hoover	60.00%	40.00%	\$50,400.00	0.6	\$30,240.00	22.70%	\$6,864.48	\$22,262.40	\$37,104
Program Assistant	TBD	10.00%	90.00%	\$20,280.00	0.2	\$4,056.00	0.00%	\$0.00	\$405.60	\$4,056
<b>Total Staffing: Salaries/Benefits:</b>					<b>0.8</b>	<b>\$34,296</b>		<b>\$6,864</b>	<b>\$22,668</b>	<b>\$41,160</b>

Definition and basis for calculations of benefit rate(s):  
Describe what is covered in the benefit rate for your agency.

Payroll taxes, medical benefits, and retirement

Prime Staffing tab.

- i. Position Title - enter the working title for the position.
- ii. Position Name - enter the employee name, if known. If the position is vacant, enter "vacant" or "TBD."
- iii. SNAP-Ed Time Spent - the percentage of time spent on management/administrative functions and direct SNAP-Ed delivery must equal 100%. This is a requirement and is in no relation to the positions full-time equivalent (FTE).

**80% / 20% Rule:** USDA recommends that funding be allocated based on an 80%/20% split. The 20% is dedicated to management/administration of the contract, which includes the FTE of staff time spent to perform administrative functions, such as but not limited to record keeping, program management, contract monitoring/oversight, and accounting. The 80% is dedicated to direct SNAP-Ed delivery, which includes FTE of staff time spent developing, implementing, and evaluating approved nutrition education and obesity prevention services. Direct SNAP-Ed delivery is not limited to direct education. Direct SNAP-Ed delivery includes all allowable NEOPB program services, as defined in the [USDA SNAP-Ed Plan Guidance](#).

- iv. Annual Salary - enter the annual salary for each position. It is helpful to include any anticipated pay increases at the time of building your budget. When converting a monthly, semi-monthly, weekly or hourly salary to an annual salary use the standard 52 week/year at 2088 hours/year to make the calculation.
- v. FTE - enter the FTE for each position. The FTE should not exceed 1.0 for any position. **If an employee does not work an entire 12 months, or an employee is half time, their FTE should not be 1.0.** The employee's FTE must be prorated based on the percentage of time they work throughout the year. For example: an employee works eight (8) months out of the year and during those eight (8) months, they work 100% on SNAP-Ed. They would be budgeted for 100% of the year on the SNAP-Ed program but only show .67 FTE (8 months/12 months = .67).

**Time and Effort Reporting:** The FFY 19 SNAP-Ed Guidance requires that all staff document their SNAP-Ed time and effort. Staff devoting less than 100% of their time to SNAP-Ed are now required to report their time and effort on a weekly basis. The documentation of SNAP-Ed time is required by all staff listed on the prime budgets as well as the subcontractor budgets. For staff that devote 100% of their time to SNAP-Ed need to sign off on a semi-annual certification. Ideally in April certifying their work on SNAP-Ed between the months of October through March and again in October certifying their time worked between April and September. However, for any staff devoting less than 100% of their time to SNAP-Ed, the employee will need to complete and sign weekly timesheets and their supervisor will need to sign off on the timesheets on a bi-weekly basis.

All forms shall be available for review during a management evaluation or at the request of your contract manager during an Administrative Desk Review. Please reference [Program Letter 18-05 \(REVISED\)](#) for additional instructions. (See Appendix 5 - [Sample Bi-Weekly Time Log](#) and Appendix 11 - [Semi-Annual Certificate](#)).

- vi. Total SNAP-Ed Salary - these numbers will auto-populate based on the annual salary and FTE. This shows USDA how much of the positions annual salary they are funding.
- vii. Benefit Rate - enter the positions benefit rate.
- viii. Total SNAP-Ed benefits - these numbers will auto-populate based on the Total SNAP-Ed Salary and the benefit rate. This shows USDA how much of the positions benefits they are funding.
- ix. SNAP-Ed Admin Costs - these numbers will auto-populate based on the Total SNAP-Ed Salary and the percentage of time spent on management/administration of the contract.
- x. Total SNAP-Ed Funded Salary and Benefits - these numbers will auto-populate based on the Total SNAP-Ed Salary and Total SNAP-Ed Benefits.

**Staff Overtime:** USDA requires that any overtime be approved in advance. This rule is based on the [USDA SNAP-Ed Plan Guidance](#) that all expenditures are reasonable, necessary, and allocable. Any overtime requests are required to be submitted to your assigned CM.

**C. Prime Budget Justification (BJ) Tab** - The Prime Budget Justification tab provides detailed program expense information. Each contractor must complete the following information on the prime budget justification:

Budget Item	Description/Justification	FTE	Cost per	# of Items	Total
Office Supplies	Copy paper @\$28.99/year; printer ink @\$87.98/month; legal pads @\$23.38/year; envelopes @\$20.99/year; pens @\$12/year; paper clips @\$5.29/year; file folders @\$15.98/year; stamps @\$37.60/year	0.8	\$100.00	12	\$960
					\$0
					\$960

a. **Non-Capital Equipment/Supplies** - information entered in this budget category should include items such as office supplies, general printing, etc. Note: Theft-sensitive equipment/supplies that are less than \$5,000 must be entered beneath the dark blue line of this budget category. For example: Computers, Printers, Projectors, etc.

- i. Budget Item: enter the name of the item. For example: Office Supplies;



- ii. Description/Justification: summarize the budget item and include how the cost was calculated. For example: Pens, Paper, File Folders, etc. \$136/FTE/Month;
- iii. FTE: budget items must be prorated based on the FTE dedicated to SNAP-Ed and identified on the Prime Staffing tab;
- iv. Cost per Item: enter the cost per item, or per person, etc. as specified in the description. For example: description states \$150 per person or per month, etc.;
- v. # Of Items: enter the number of items, people, or months, etc.; and
- vi. Total: this will auto-populate based on the information provided.

b. **Materials**- This includes items used for program delivery whereas supplies which are intended for internal use within the office.

**3. Materials:**

Budget Item	Description/Justification	Cost per	# of Items	Total
Mono food demos + events	Bowls, plates, utensils, cups, etc. Estimated cost per participant .10 @ 20 people	\$2.00	12	\$24
Mono materials	Materials to complete activities in SOW (NEOPB materials & display items \$100, photocopies \$10)	\$110.00	1	\$110

- i. Budget Item: enter the name of the item. For example: Food Demo supplies and food, cooking utensils, Nutrition Ed materials, etc.;
- ii. Description/Justification: enter a detailed description of the items being purchased and how they will be utilized in the program;
- iii. Cost per Item: enter the cost per item, or event, etc. as specified in the description. For example: description states \$2.50 per person, etc.;
- iv. Number of Items: enter the number of items or number of people, etc.; and
- v. Total: this will auto-populate based on the information provided.

Position Title/Name	Location	Description/Justification	Trips	FTE	Days	Nights	Per Diem	Lodging	Air	Miles (\$ .540)	Reg Fee	Other	Total
Project Director /Tim Jones	TBD	Senco Intracounty travel (100 miles/month)	1	1						1200			\$648
Project Director /Mary Douglas	Sacramento	Project Director Meeting	1	1	2	2	\$41.00	\$110.00		260			\$442

c. **Travel**- This includes SNAP-Ed staff that will be attending both NEOPB and Non-NEOPB sponsored events, trainings, meeting, etc.

- i. Position Title/Name: enter the position title and name of all travelers for the trip. The position must be listed on the Prime Staffing tab;
- ii. Location: enter the city and state of where the trip will occur;
- iii. Description/Justification: enter the name of the event;

- iv. Trips: enter the number of trips. For example: the trip may be quarterly meetings and you would enter four trips;
- v. FTE: Enter the total FTE attending each trip. For non-NEOPB sponsored trips, the FTE will need to be prorated as SNAP-Ed will not cover 100% of the trip;
- vi. Days: enter the number of days for each trip;
- vii. Nights: enter the number of nights for each trip;
- viii. Per Diem: enter the maximum amount of per diem allowed per day. Refer to the [CalHR Travel Guidelines](#) for current per diem rates;
- ix. Lodging: enter the cost of lodging per night and include an estimate for tax. Refer to the [CalHR Travel Guidelines](#) for current lodging rates. If using Airbnb, the total cost including cleaning has to equal the county lodging rate;
- x. Air: enter the estimated amount of roundtrip airfare including tax;
- xi. Miles: enter the number of estimated miles roundtrip per trip. The formula will calculate based on the current mileage reimbursement rate. Refer to the [CalHR Travel Guidelines](#) for current mileage reimbursement rates;
- xii. Registration Fee: enter the cost to register for a conference or training per person;
- xiii. Other: this should include costs of things such as train fare, parking, tolls, taxi, Lyft, Uber, etc; and
- xiv. Total: this will auto-populate based on the information provided.

Location Name/Address	Calculation Description	FTE	Cost per Month	# of Month(s)	Total
<a href="#">Senco Office, 1029 Draft Street, Union, CA 92109</a>	Office rent (\$250 per month x .8 FTE x 12 months)	.8	\$250.00	12	\$2,400
<b>Total Building/Space:</b>					<b>\$2,400</b>

- d. Building/Space** - This includes expenses related to the cost of space for rental, storage, etc.
- i. Location Name/Address: enter the name and location where the expense will occur;
  - ii. Calculation Description: enter a detailed description of how the costs are calculated. For example: monthly, FTE, Square footage, etc.;
  - iii. FTE: enter the FTE used to calculate the expense. This cannot exceed the total FTE listed on the Staffing tab;

- iv. Cost per Month: enter the monthly cost for maintenance;
  - v. # Of Months: enter the number of months for which the expense will occur; and
  - vi. Total: this will auto-populate based on the information provided.
- e. **Maintenance** - This includes expenses related to the cost of items such as building maintenance, copier lease, copier maintenance, etcd.

Location Name/Address	Calculation Description	FTE	Cost per Month	# of Month(s)	Total
Utilities	Internet, electric, propane (\$65/per month x .8 FTE x 12 months)	.8	\$65.00	12	\$624
Telephone	Office line (\$125 per month x .8 FTE x 12 months)	.8	\$125.00	12	\$1,200
<b>Total Maintenance:</b>					<b>\$1,824</b>

- i. Location Name/Address: enter the name and location where the expense will occur;
  - ii. Calculation Description: enter a detailed description of how the costs are calculated. For example: monthly, FTE, Square footage, etc.;
  - iii. FTE: enter the FTE used to calculate the expense. This cannot exceed the total FTE listed on the Staffing tab;
  - iv. Cost per Month: enter the monthly cost for maintenance;
  - v. # of Months: enter the number of months for which the expense will occur; and
  - vi. Total: this will auto-populate based on the information provided.
- f. **Equipment and Other Capital Expenditures** - This includes items that are valued at \$5,000 or above. For example: the purchase of a new copy machine for use in completing activities outlined in the Integrated Work Plan (IWP).

Budget Item	Description/Justification	FTE	Cost	# of Item(s)	Misc	Total
Copier	Purchase of copier for use with program materials	1	\$6,015.00	1		\$6,015
						\$6,015

- i. Budget Item: enter the name of the item. For example: copy machine;
- ii. Description/Justification: summarize the budget item and include how the cost was calculated. For example: Copy Machine to complete SNAP-Ed activities outlined in the IWP. Copy Machine cost = \$15,000;
- iii. FTE: budget items must be prorated based on the FTE dedicated to SNAP-Ed and identified on the Prime Staffing tab;
- iv. Cost per Item: enter the cost per item as specified in the description;
- v. # of Items: enter the number of items being purchased;

- vi. Misc.: enter any miscellaneous costs such as warranty; and
- vii. Total: this will auto-populate based on the information provided.
- g. **Contracts/Sub-Grants Agreements** - This includes costs for subcontractors. Subcontractors whose budgets are greater than \$24,999 must be included on the top section and all other subcontractors can be included on the bottom section.

Organization Name	Description of Service(s)	Total Grant
<b>Contracts/Sub-Grants/Agreements that are \$25,000 or more</b>		
Environmental Health Services	Sub grant will engage SNAP-Ed eligible residents and assist their city with adopting and implementing policies that improve the food and active living environments in SNAP-Ed eligible communities. Projects will support the following state-level objectives of the SNAP-Ed grant: Goal 4: Increase access to and/or appeal of healthy dietary choices and decrease access to and/or appeal of unhealthy dietary choices where people eat, live, learn, work, play, or shop; Goal 5: Increase access to and/or appeal of physical activity opportunities for SNAP-Ed eligible populations.	\$100,000
<b>Contracts/Sub-Grants/Agreements that are less than \$25,000</b>		
TBD	Agreements with up to four (4) subject matter experts to provide presentations and trainings to participants that attend workshops related to IWP Activity 2.11: Conduct one workshop per year to build knowledge and support among land use planners and traffic engineers to implement and bring to scale the residents activities. Budget is \$750/guest including event travel costs. (Each presenter will receive about \$750 to cover their speaking fees and travel costs. The costs are approximately broken down to airfare: \$450; per diem: \$46; lodging: \$120; Speaking fee: \$384.)	\$3,000

- i. Organization Name: enter the Subcontractor name (avoid acronyms) and if unknown, enter "TBD;"
- ii. Description of Service(s): enter a detailed description of what tasks the subcontractor will perform; and
- iii. Total Grant: Enter the total budget allocated to the subcontractor if less than \$24,999; otherwise, this will automatically populate.
- h. **Indirect Costs**- Indirect costs are necessary for the general business operations of your Agency. These expenditures typically support administrative overhead functions such as accounting, payroll, facilities management, etc.

Calculation Method	Indirect Cost Rate	Total Admin/	Total
Total personnel	20.00%	\$41,160	\$8,232.00

- i. Administration: enter the description of what is covered under your indirect costs as well as the method for calculation. For example: XX% of Total Direct Costs or Total Personnel;
- ii. Indirect Cost Rate: enter your Agency's approved indirect cost rate;
- iii. Total Admin/Program Dollars: enter the total as indicated within Administration; and
- iv. Total: this will auto-populate based on the information provided.

**Indirect Cost Rate (ICR) Certification for Local Health Departments (LHD):**

Indirect costs for LHDs are limited to 25% of Total Personnel (personnel and benefits) or 15% of Total Direct Costs. CDPH implemented a policy to standardize the ICR with LHDs on an annual basis. Through this process, the LHDs identify their ICR which will be used for all contracts with CDPH. See Appendix 1 State Fiscal Year 2017-18 Indirect Cost Rate Posting.

**Indirect Cost Rate for Colleges and Universities:** Indirect costs at colleges and universities are limited to 26 percent of the total Modified Direct Costs.

**Indirect Cost Rate for Subcontractors:** The Prime Contractor can claim indirect costs against their subcontractors. The Prime Contractor is restricted to claiming indirect costs against the first \$25,000 of any subcontract. This results in a modified total direct costs if the prime calculates their indirect costs on Total Direct Costs.

Subcontractors are subject to a federally negotiated rate, if no such rate exists, then the de Minimis indirect cost rate of 10% of modified Total Direct Cost and/or the cap of 25% of Total Personnel Costs or 15% of Total Direct Costs applies. Subcontractors cannot claim indirect costs of the first \$25,000 of their budget if the Prime Contractor has already claimed it.

- i. **Total Costs-** Total Costs is the sum of all budget categories and will automatically calculate based on the information entered.
- D. Sub Staffing Tab:** The Sub Staffing tab is required for any subcontractor who has a budget greater than \$24,999. The Sub Staffing tabs provide staffing and benefit information for SNAP-Ed funded staff. Contractors should follow the same instructions provided in Item A. Prime Staffing Tab.
- E. Sub Budget Justification Tab:** The Sub Budget Justification tab is required for any subcontractor who has a budget greater than \$24,999. The Sub Budget Justification tabs provide detailed program expense information. Contractors should follow the same instructions provided in Item B. Prime Budget Justification Tab.

## 4. Approved Items List

The Approved Items List is developed by CDPH-NEOPB Contract Managers with the intent to assist SNAP-Ed funded contractors to identify items in the SNAP-Ed Plan that have been previously approved as well as assist CDPH-NEOPB CMs in the BAR review and approval process. Within this document, you will find commonly used items approved for purchase on SNAP-Ed budgets as well as various approved trainings and conferences. *See Appendix 2 SNAP-Ed Approved Items List.*

## 5. SNAP-Ed Cost Principles

There are four Cost Principles as defined by USDA to take into consideration when determining how to build your budget. 1) allowable, 2) reasonable, 3) necessary; and 4) allocable. The meaning and purpose of each principle is as follows:

- A. Allowable: Costs that are reimbursable from Federal program funds because they support SNAP-ED and conform to Government-wide and SNAP-specific cost policy.

- B. Reasonable: A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs.
- C. Necessary: A cost is necessary if it is directly related to the SNAP-Ed mission and objective(s).
- D. Allocable: Allocation entails correlating costs with the program benefits obtained by incurring them. A cost is allocable to SNAP-Ed if the goods or services involved are chargeable or assignable to SNAP-Ed in accordance with relative benefits received. If a cost item benefits only SNAP-Ed, then 100 percent of it is allocable to SNAP-Ed.

# III. Budget Adjustment Request

## 1. Purpose of the BAR

SNAP-Ed budgets are developed several months in advance which means the budget is a projection of expenditures for the upcoming federal fiscal year. In order to accommodate projections that later become actuals, a budget adjustment request (BAR) is often necessary. The BAR serves as a mechanism to aide contractors in aligning their budget with actual expenses and deliverables that occur in their program activities.

## 2. BAR Approval Process

- A. The Contractor will submit BARs to CDPH-NEOPB via email: [neopbfiscalrequest@cdph.ca.gov](mailto:neopbfiscalrequest@cdph.ca.gov) and copy the assigned CM.
- B. The assigned CM will review the BAR.
- C. Once the BAR is approved by CDPH-NEOPB management, the CM will email the approved BAR back to the Contractor. Refer to the BAR Timeline below for BARs that require CDSS/WRO review and approval.

## 3. BAR Timeline

CDPH-NEOPB approves BARs on average within 10 working days from receipt; however, some BARs require CDSS/Western Regional Office (WRO) approval. CDSS/WRO accepts BAR submissions three times per year: October 30, January 30 and May 15. BARs are approved on average within one month from submission to CDSS. *See Appendix 3 CDSS/WRO Review Requirements.*

## 4. Completing a BAR

A BAR is completed within the approved budget workbook. Each tab of the budget workbook will contain the BAR fields that are required to be completed.

### A. Budget Coversheet:

- i. Identify in sequence, what BAR your Agency is submitting. This is important, as your invoices will need to reflect the approved BAR # as funds are shifted throughout budget categories.

### B. Prime and Sub Staffing Tabs, Prime and Sub Budget Justification Tabs:

- i. Complete the Budget Adjustment column for each line item by indicating if your adjustment is to “Add”, “Delete”, “Reduce”, or “Increase”;

- ii. Complete the Budget Adjustment column for the Last Approved Amount for each line item that is changing;
- iii. Complete the Budget Adjustment column for Budget Justification. All adjustments require a justification. In your justification, identify the reason for the change. For example: The FTE may have increased, or an employee may have vacated a position, their benefit amount may have increased, etc.; and
- iv. If a line item has not changed, leave the budget adjustment columns blank.



# IV. Invoicing

## 1. Invoice Submission

- A. The Prime Contractor will submit a monthly or quarterly invoice for reimbursement of services performed under the CDPH-NEOPB deliverables via [NEOPBfiscalrequest@cdph.ca.gov](mailto:NEOPBfiscalrequest@cdph.ca.gov). The invoice is based on actual expenditures accrued within the period of service specified on the invoice. All expenditures claimed must be identified in the approved budget and be substantiated with supporting documentation requested during an Administrative Desk Review (ADR). When the Prime Contractor's invoice includes subcontractor expenditures, a copy of the subcontractor's verified invoice must be submitted with the Prime invoice. *See Appendix 4 Sample Invoice Template.*
- B. Subcontractors must submit an invoice to their designated Prime Contractor according to the contractors invoicing process. It is the responsibility of the Prime Contractor to verify all expenditures listed on the subcontractor's invoice are in alignment with the subcontractor's budget.
- C. Supplemental invoices may only be submitted for quarters 1 through 3 (quarterly billers) or months 1 through 11 (monthly billers). Supplemental invoices are not necessary as any expenditures not previously included on an invoice can be included on the next scheduled invoice. Be sure to adjust the period of service to cover all expenditures for which you are seeking reimbursement.
- D. The fourth quarter invoice or final invoice is due by December 1 of each year. The invoice should be clearly marked "Final Invoice", indicating that all payment obligations of the State under the Contract have ceased and that no further payments are due or outstanding. At the end of a contract term, contractors are to submit a Contractors Release Form (Exhibit within their executed contract) along with their final invoice.
- E. Invoices submitted beyond the deadline may not be processed for payment.

## 2. Period of Service

- A. The period of service outlined on the invoice shall cover all expenses for which you are seeking reimbursement. For example, if you are submitting your 2<sup>nd</sup> Quarter invoice which covers January, February and March, but you found that you have expenses from November that were not billed for, you are welcome to include those expenses in your 2<sup>nd</sup> Quarter invoice but the period of service must indicate November 20XX-March 20XX.

## 3. Invoice Timeline

- A. Invoices submitted to CDPH are processed within 45 days. This is in accordance with the California Prompt Payment Act.

# V. Compliance

## 1. Management Evaluation (ME)

- A. Each year USDA may conduct a ME of the California SNAP-Ed. A ME is the framework used by USDA on an annual basis to evaluate the risk posed by non-Federal entities or applicants. In evaluating risk, the USDA considers the SIA's financial stability, quality of management systems and ability to meet the management standards prescribed and history of performance. The ME also includes a review of program activities, content, etc. USDA will notify CDPH when and if a ME will take place. A SNAP-Ed ME Guide is available in the [USDA SNAP-Ed Plan Guidance](#).
- B. The Admin and Fiscal-related activities and components of the ME include:
  - i. USDA evaluation of each State implementing agency on an annual basis, USDA also chooses some local implementing agencies that are evaluated on site on an annual basis;
  - ii. USDA evaluation of each implementing State agency to ensure that there is process in place to review and monitor grantees' and sub-grantees' program operations;
  - iii. Review of operations to ensure they are consistent with the terms of the approved Plan;
  - iv. Review of administrative expenses to ensure they are reasonable, necessary, and properly documented and allocated; and
  - v. Ensure States are adhering to Civil Rights and Equal Employment Opportunity requirements.
- C. The following five (5) steps are conducted a part of the ME: 1) Notification and Pre-Planning; 2) On-Site Review; 3) Issuing the Report; 4) Corrective Action Plans and Validation; and 5) Closing the Review.
- D. Once the ME has been completed, the following will occur:
  - i. WRO will notify the SIA as to what Local Implementing Agencies (LIA)/Contractors are scheduled for review so they can begin their planning process;
  - ii. WRO will be accompanied by designated SIA to the contractor's location being reviewed to provide assistance as required;
  - iii. After the ME has been conducted WRO will issue a report outlining their ME results; and

- iv. If corrective action is required by the agency/contractor a list of specific items to correct and their due date will be issued.

## 2. Annual Financial Audit

As a contractor with the SNAP-Ed, USDA requires that each contractor receive and provide a copy of their financial and compliance audit on an annual basis to their designated SIA no later than the end of the 9th month following the audit period, normally by June 30<sup>th</sup>. (See 2 CFR 200, or OMB Circular A-21, A-110 and A-133).

## 3. Administrative Desk Review

USDA and CDPH-NEOPB require all SNAP-Ed funded contractors to maintain accurate and detailed records of all expenditures associated with the SNAP-Ed. The assigned CM will conduct an ADR of a quarterly/monthly invoice that was submitted to and processed by the CM. ADRs will occur once per contract term.

Once an ADR is completed, your CM will issue a closing letter which will outline any observations and corrective actions, if necessary. A corrective action which requires funds be reimbursed to CDPH due to unallowable or not previously approved expenses, will be reduced from the next invoice.

Following are examples of supporting documents that should be uploaded to the Desk Review site to support the invoice under review:

- i. **Salaries:** Documents must be based on actual expenditures and include Salaries reflecting FTE in alignment with the approved budget;

Note: Contractors are required to submit copies of their employees NEOPB approved bi-weekly time logs and/or Semi-Annual Certificates. You may reference CDPH Program Letter 18-05 for instructions. (*See Appendix 5 Sample Bi-Weekly Time Log and Appendix 11 Semi-Annual Certificate*).

- ii. **Benefits:** Records of actual expenditures associated with benefits to include percentage for each employee or actual dollar amount and a list of benefits billed under this line item;
- iii. **Non-Capital Equipment and Supplies:** Vendor invoices, bills and receipts to support all line item expenses claimed on the invoice for all equipment purchases that were approved under this line item in the budget. Any equipment that has been purchased with federal funding must be recorded on the Contractor Equipment Purchased with CDPH Funds form (*See Appendix 6 CDPH 1203*) and be submitted with the quarterly/ monthly invoice. Within 30 days prior to the three-year anniversary of the contract's effective date, the vendor must submit an Inventory/Disposition of CDPH Funded Equipment form (*See Appendix 7 CDPH 1204*) to report equipment

still in the vendor's possession. The CDPH 1204 can be submitted anytime during the term of the contract if the vendor wishes to dispose of any equipment. Refer to the Instructions page for additional information and forms required depending on vendor's method of disposal;

- iv. **Materials:** Vendor invoices, bills, and receipts to support all line item expenses claimed on the invoice for operating expenses approved under this line item in the budget. For any expense (i.e. space, rent, phones, etc.) provide a formula on how the amount billed was calculated or prorated if the expense is shared with other programs;
- v. **Travel:** Travel claim source documentation includes: agenda(s), Google/map quest maps, hotels receipts, conference fee receipts, parking/toll receipts, mileage log, car rental receipts, paid airline receipts, taxi, train, bus ticket receipts, gas receipts, any other bills, and invoices to support any/all line item for expenses claimed on the invoice that were approved under this line item in the budget. Keep the following in mind when completing and processing travel expense claims:
  - v.1 Travel expense claims must reflect the traveler's name and title or classification, start and end dates, start and end time of travel, and reason for travel. Anyone traveling must be shown on the contractors Personnel section of the latest approved budget.
  - v.2 California Department of Human Resources (CalHR) [travel reimbursement guidelines](#) are applicable and apply to all Prime Contractor and Subcontractor employees.
  - v.3 CDPH will not reimburse above the maximum CalHR state rate for lodging unless prior approval is given by NEOPB.
- vi. **Building/Space:** Vendor invoices, bills, and receipts to support all line item expenses claimed on the invoice for operating expenses approved under this line item in the budget. For any expense (i.e. space, rent, phones, etc.) provide a formula on how the amount billed was calculated or prorated if the expense is shared with other programs;
- vii. **Maintenance:** Vendor invoices, bills, and receipts to support all line item expenses claimed on the invoice;
- viii. **Equipment and Other Capital Expenditures:** Vendor invoices, bills, and receipts to support all line item expenses claimed on the invoice under review;
- ix. **Contracts/Sub-Grants/Agreements:** Subcontractor expenses and services required are documentation with timesheets, payroll records to include fringe benefit expenses, indirect cost documentation, invoices, bills, and any other receipts to support all line item expenses claimed on the invoice under review;

- x. **Indirect Costs:** Ensure the percentage of indirect costs aligns with what is indicated on the approved budget; and
- xi. **Totals:** All combined totals from the documentation must equal the total amount reflected on the invoice under review.

## 4. Record Retention

Contractors must maintain all records reflecting actual expenditures for each year covered by the term of the contract. In view of the need for contract records for present and possible future review, audits, litigation, etc., the Attorney General's office has requested that contract records be retained for a period of seven (7) years.

## 5. Disposition of Equipment

When contractors have equipment for disposal, prior to disposal, they must complete a Property Survey Report (*See Appendix 8 STD 152*) and if necessary, the Surplus Equipment Data Wipe Verification (*See Appendix 9 CDPH 9091*). These forms must be submitted to the designated CM. The CM and CDPH Asset Management Unit will review the forms and notify the contractor as to the decision made of disposition of the equipment.

## 6. Lost or Stolen Equipment

Contractors must notify the CM immediately when USDA-funded equipment has been lost or stolen. A report containing the description of the event and items, a completed Inventory/Disposition of CDPH Funded Equipment form (*See Appendix 7 CDPH 1204*), a copy of the police report for stolen items, and written precautions to be taken to prevent future repeat situations shall be provided to the CM.

## 7. Non-Disparagement Certificate

SNAP-Ed Funded contractors are required to complete and submit a Non-Disparagement Certificate once within a contract term (*See Appendix 10 Non-Disparagement Certificate*). The Non-Disparagement certificate certifies that the contractor will not use nutrition education materials, resources and/or curriculum in their SNAP-Ed interventions that have messages conveying negative written, visual or verbal expressions about any specific brand of food, beverage, or commodity or that are not consistent with the latest version of the Dietary Guidelines for Americans. Such messaging about specific brands is not an acceptable part of the SNAP-Ed Plan (refer to [USDA SNAP-Ed Plan Guidance](#)). Contractors are also certifying that they will not distribute manufacturer's or store (cents off) coupons during SNAP-Ed classes or events (refer to [USDA SNAP-Ed Plan Guidance](#)).

The certificate will be submitted to the CM during the annual ADR and maintained in the contract file at CDPH. If the Non-Disparagement certificate does not apply to a contractor, the contractor is still required to submit the certificate and check the box stating it does not apply to their Agency.

# Appendixes

1. State Fiscal Year 2017-18 Indirect Cost Rate Posting
2. SNAP-Ed Approved Items List
3. CDSS/WRO Review Requirements
4. Sample Invoice Template
5. Sample Bi-Weekly Time Log
6. CDPH 1203 - Contractor Equipment Purchased With CDPH Funds
7. CDPH 1204 - Inventory/Disposition of CDPH-Funded Equipment
8. Std. 152 - Property Survey Report
9. CDPH 9091 - Surplus Equipment Data Wipe Verification
10. Non-Disparagement Certificate
11. Semi-Annual Certificate

# Helpful Links

1. **CDPH/NEOPB Website:**  
<https://www.cdph.ca.gov/NEOPB>
2. **CDSS SharePoint Site:**  
<https://snaped.dss.ca.gov/>
3. **USDA SNAP-Ed Plan Guidance:**  
<https://snaped.fns.usda.gov/administration/snap-ed-plan-guidance-and-templates>
4. **CalHR Travel Guidelines:**  
<http://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx>
5. **Let's Get Fiscally Fit Training:**  
<https://www.cdph.ca.gov/Programs/CCDPHP/DCDIC/NEOPB/Pages/SNAP-EdAdminFiscal.aspx>
6. **Civil Rights Training:**  
<https://www.cdph.ca.gov/Programs/CCDPHP/DCDIC/NEOPB/Pages/RequiredRecommendedTrainings.aspx>
7. **Annual Financial Audit 2 CFR, Section 200:**  
[https://www.ecfr.gov/cgi-bin/text-idx?SID=4bb7079e521271ceebfe8c0c8c134963&mc=true&node=pt2.1.200&rgn=div5#se2.1.200\\_1414](https://www.ecfr.gov/cgi-bin/text-idx?SID=4bb7079e521271ceebfe8c0c8c134963&mc=true&node=pt2.1.200&rgn=div5#se2.1.200_1414)