

U.S. DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE SLEB SNAP Fraud Investigation Cost Reconciliation	1. STATE/U.S. TERRITORY	
	2a. FNS REGION	
	2b. IAB AREA/WORKCENTER	
	3. FEDERAL FISCAL YEAR	
	4a. FROM MONTH YEAR	4b. TO MONTH YEAR

5	Cost Type	Fiscal Year _____		TOTALS
		Previously Reported Costs	Current Costs	
01	Compensation (\$200.430)			
02	Travel/Lodging (\$200.474)			
03	Training (\$200.472)			
04	Supplies (\$200.453)			
05	Other (\$200.430 - \$200.475)			
	Total (1 - 5)			

6. EXPLANATION OF COSTS:

Compensation:

Travel:

Training:

Supplies:

Other:

SBU

7	Summary of Investigative Outcomes:	
	Case Number	For each investigation, please provide a detailed explanation of the investigation to include the following: The name of the business/individual being investigated, the address of the business/individual, names of other individuals involved, the reason for the investigation, the status of the investigation, any results of the investigation, and any other pertinent information regarding the investigation.
	01	Contact Information for SLEB Investigator
	02	
	03	
	04	
	05	

8	Record of Distribution of EBT Benefits					
	Case Number	EBT card number	Date card was issued	Unit and individual who was issued the card	Amount of benefits posted to the card	Additional amounts posted
	01					
	02					
	03					
	04					
	05					

9	Record of Use of EBT Benefits							
	Case Number	EBT card number	Date of transaction (list each separately)	Individual who used the card	Amount of benefits used	Amount of cash exchanged for EBT benefits	If no cash was exchanged, description of what was exchanged	Other individuals involved in the transaction
	01							
	02							
	03							
	04							
	05							

10	EBT Benefits Reconciliation and Summary of Use						
	Case Number	EBT card number	Benefits on hand at beginning of reporting period	Benefits added to card during reporting period	All EBT benefits used during reporting period	EBT benefits on hand at end of reporting period	Remittance for amount of EBT benefits not documented as having been used during reporting period
	01						
	02						
	03						
	04						
	05						

11	Approval		
Approver Signature		Approver Printed Name	Date

INSTRUCTIONS
FORM FNS 878

GENERAL. This form is used to provide detailed costs related to State Law Enforcement Bureau (SLEB) investigations of Supplemental Nutrition Assistance Program (SNAP) Electronic Benefits Transfer (EBT) benefits fraud in accordance with OMB Super-Circular Vol 78 No. 248, subpart E: Cost Principles. The form provides a cost breakdown associated with SLEB investigations of SNAP EBT benefit fraud, a summary of investigative outcomes, and details on SNAP EBT benefits used to conduct investigations. In conformity with OMB Super-Circular Vol 78 No. 248, subpart E: Cost Principles Section 200.405, allocable costs involve goods or services designated to conduct investigations into possible violations of SNAP regulations.

1 STATE / U.S. Territory. Include the State or U.S. Territory of the agency completing the form.

2a FNS REGION. Include the Food and Nutrition Service (FNS) regional office that covers the State listed in question 1. See Table A below.

2b IAB AREA / WORKCENTER. Include the Investigative Analysis (IAB) area/workcenter that covers the State listed in question 1. See Table B below.

3 FEDERAL FISCAL YEAR. Include the Federal fiscal year (FY) for the reporting period. The Federal FY starts on October 1 and ends on September 30. For example, FY 2017 begins on October 1, 2016, and ends on September 30, 2017.

4a FROM (MONTH/YEAR). Include the start month and year for the reporting period.

4b TO (MONTH/YEAR). Include the end month and year for the reporting period.

5 COST TYPE. Include allowable costs incurred as part of the SNAP EBT benefit fraud investigation. Costs may include compensation, travel, training, and supplies; however, other allowable costs may be incurred as part of the investigation. All costs must be noted on this form and described in detail in section 6. OMB Super-Circular Vol 78 No. 248, subpart E: Cost Principles provides guidance on allowable costs.

01 Compensation (§200.430) – Include all remuneration for services of employees,

paid currently or accrued, rendered during the period of performance under the Federal award, including wages and salaries directly attributed to investigating SNAP EBT benefit fraud.

02 Travel/Lodging/Meals (§200.474) –

Include expenses incurred for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business directly attributed to investigating SNAP EBT benefit fraud.

03 Training (§200.472) –

Include costs incurred for training and education for employee development directly related to investigating SNAP EBT benefit fraud.

04 Supplies (§200.453) –

Include costs incurred for materials and supplies necessary to carry out SNAP EBT benefit fraud investigations.

05 Other Costs (§200.430 - §200.475) –

Include other allowable costs incurred as part of the investigation of SNAP EBT benefit fraud.

6 EXPLANATION OF COSTS. Include a detailed explanation of all allowable costs and the calculations listed in section 5, and how it relates to the investigation.

7 SUMMARY OF INVESTIGATIVE OUTCOMES:

Detail the procedures for and results of SNAP EBT benefit fraud investigations. Provide detailed explanations of each investigation to include: the name of the business/individual being investigated, the address of the business/individual, names of other individuals involved, the reason for the investigation, the status of the investigation, any results of the investigation, and any other pertinent information regarding the investigation.

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8 SNAP EBT BENEFIT VALIDATION: Provide details for each SNAP EBT card received and SNAP benefits used during the investigations, including the original distribution of SNAP EBT benefits, a record of each individual transaction for each SNAP EBT card, and a reconciliation of the usage of SNAP EBT benefits for each card in the SLEBs possession.

Table A. Use this information to complete question 2a.

Food and Nutrition Service (FNS) Regional Office	States / U.S. Territories	
NERO (Northeast Regional Office)	Connecticut Maine Massachusetts New Hampshire	New York Rhode Island Vermont
MARO (Mid-Atlantic Regional Office)	Delaware District of Columbia Maryland New Jersey Pennsylvania	Puerto Rico Virginia Virgin Islands West Virginia
SERO (Southeast Regional Office)	Alabama Florida Georgia Kentucky	Mississippi North Carolina South Carolina Tennessee
MWRO (Midwest Regional Office)	Illinois Indiana Michigan	Minnesota Ohio Wisconsin
SWRO (Southwest Regional Office)	Arkansas Louisiana New Mexico	Oklahoma Texas
MPRO (Mountain Plains Regional Office)	Colorado Iowa Kansas Missouri Montana	Nebraska North Dakota South Dakota Utah Wyoming
WRO (Western Regional Office)	Alaska American Samoa Arizona California Guam Hawaii	Idaho Nevada Oregon Trust Territories Washington

Table B. Use this information to complete question 2b.

Investigative Analysis Branch (IAB) Area/Workcenter	States / U.S. Territories	
IAB 1	Connecticut Delaware District of Columbia Maine Massachusetts	Maryland New Hampshire New Jersey Rhode Island Vermont
IAB 2	New York *	
IAB 3	Indiana Kentucky Michigan North Carolina	Ohio Tennessee Virginia West Virginia
IAB 4	Alabama Georgia Florida Louisiana	Mississippi Puerto Rico South Carolina Virgin Islands
IAB 5	Arkansas Illinois Iowa Kansas Minnesota Missouri Montana	Nebraska North Dakota Oklahoma South Dakota Texas Wisconsin Wyoming
IAB 6	Alaska Arizona California Colorado Hawaii	Idaho Nevada New Mexico Oregon Utah
IAB 7	New York*	Pennsylvania

* New York State is covered by both IAB Area 2 and IAB Area 7.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0584-NEW. The time required to complete this information collection is estimated to average 2 hours per response, including the time to review instructions, search existing data resources, gather the data needed, complete and review the information collection.