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Form FNS-778 Instructions (10-08)

Click this link to open the PDF file containing the FNS-778 (10-08) form and instructions in a new window: [FNS-778.pdf](#)

INSTRUCTIONS

The FNS-778 is used to report State administrative costs for the Supplemental Nutrition Assistance Program (SNAP). NOTE: Program benefits are reported on the FNS-778A. DO NOT include program benefits in Columns 1 - 30 on the FNS-778.

Please type or print legibly. Items 1, 2, 3, 6, 7, 9, 10d, 10e, 10g, 10i, 10l, 11a, and 12 are self-explanatory; specific instructions for other items as follows:

- | <i>Item</i> | <i>Entry</i> |
|-------------|---|
| 4. | Enter the State agency's Universal Identifier (DUNS) Number. |
| 5. | This space is reserved for an account number or other identifying numbers that may be assigned by the State agency. |
| 8. | Enter the month, day, and year of the beginning and ending of this grant period. |
| 10. | The purpose of vertical columns (1) through (30) is to provide financial data for each function and activity in the budget as approved by FNS. |
| 10a. | Enter the amount reported in Line 10e of the last report. If there has been an adjustment to the amount shown previously, please attach an explanation or explain in the Remarks block. Show zero if this is the initial report. |
| 10b. | Enter the total gross program outlays (less rebates, refunds, and other discounts) for this report period, including disbursements of cash realized as program income. For reports that are prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and subgrantees. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the State agency for goods and other property received and for services performed by employees, contractors, subgrantees, and other payees. |

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10c. Enter the amount of all program income realized in this reporting period that is required by Program regulations to be deducted from total program costs. For reports prepared on a cash basis, enter the amount of cash income received during the reporting period. For reports prepared on an accrual basis, enter the amount of income earned since the beginning of this reporting period. When Program regulations allow program income to be added to the total award, explain in remarks, the source, amount and disposition of the income.

10f. Enter amount pertaining to the non-Federal share of program outlays included in the amount on line e.

10h. Enter total amount of unliquidated obligations for the Supplemental Nutrition Assistance Program (SNAP). Included in unliquidated obligations are:

Cash basis - obligations incurred but not paid.

Accrual basis - obligations incurred but for which an outlay has not been recorded.

Do not include any amounts that have been included on lines a through g. On the final report, line h should have a zero balance.

10j. Enter the Federal share of unliquidated obligations shown on line h. The amount shown on this line should be the difference between the amounts on lines h and i.

10k. Enter the sum of the amounts shown on lines g and j. If the report is final, the report should not contain any unliquidated obligations.

10m. Enter the unobligated balance of Federal funds. This amount should be difference between lines k and l.

11b. Enter rate in effect during the reporting period.

11c. Enter amount of the base to which the rate was applied.

11d. Enter total amount of indirect cost charged during the report period.

11e. Enter the Federal share of the amount entered in item 11d.

If more than one rate was applied during the grant period, enter in the remarks block on pages 2 and 3 (or include in a separate schedule) information showing bases against which the indirect cost rates were applied, the respective indirect rates, the month, day, and year the indirect rates were in effect, amounts of indirect expense charged to the program, and the Federal share of indirect expense charged to the program to

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If more than one rate was applied during the grant period, enter in the remarks block on pages 2 and 3 (or include in a separate schedule) information showing bases against which the indirect cost rates were applied, the respective indirect rates, the month, day, and year the indirect rates were in effect, amounts of indirect expense charged to the program, and the Federal share of indirect expense charged to the program to date.

NOTE: Each column represents that portion of total outlays and/or obligations based on Direct Costs and allocated Indirect Costs. Indirect issuance costs assigned by cost rates are reported in "Issuance Indirect" (Column 21).

1. CERTIFICATION: Enter the costs for certification activity, including accepting and processing the application. Include salaries, benefits, travel expenses, supervisory, clerical, and other support costs.
2. ELECTRONIC BENEFIT TRANSFER (EBT) ISSUANCE: Enter the costs for EBT issuance. Include all EBT operational costs and EBT equipment costs. Include Direct Costs and Indirect Costs charged through a public assistance cost allocation plan (PACAP). Do not include indirect EBT issuance costs charged through an indirect cost rate. (These are reported in Column 21.).
3. QUALITY CONTROL: Enter the costs for Quality Control activity, including travel expenses.
4. MANAGEMENT EVALUATION: Enter the costs for Management Evaluation activities.
5. FRAUD CONTROL: Enter the costs for qualified employees engaged specifically in the investigation and prosecution of SNAP fraud activity.
6. ADP DEVELOPMENT: Enter the computer system development costs which are to be reimbursed at the Federal Financial Participation rate of 50%. Include EBT planning costs which are to be reimbursed at the Federal Financial Participation rate of 50% .
7. ADP OPERATIONS: Enter the operational costs of computer systems which are charges under an approved cost allocation plan.
8. FAIR HEARINGS: Enter the costs for Fair Hearing activities
9. OTHER COSTS: Enter the sum of Columns 20 and 30, These columns respectively capture the sums of Columns 11 - 19 (page 2) and 21 - 24 (page 3) of this form. They thereby capture the costs for all other SNAP activities, including the E&T function, Outreach, Nutrition Education, reinvestment, SAVE, etc.
10. GRAND TOTAL: Enter the total administrative costs for the SNAP. This is the sum of Columns 1 through 9.

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11. EMPLOYMENT AND TRAINING (E&T) PROGRAM GRANT ALLOCATION (100% GRANT): Enter the amount of the unmatched Federal grant expended on administrative costs of the E&T program. NOTE: If applicable, do not include amount from Column 15: E&T ABAWD GRANT in this category. Do not include participant reimbursements in this category.

12. E&T ADMINISTRATIVE COSTS (50% MATCHING): Enter the amount in excess of the E&T allocation (Column 11) and, if applicable, the additional E&T allocation for "pledge" States (Column 15), expended to operate the E&T program in accordance with the FNS-approved State E&T plan. Do not include participant reimbursements in this category.

13. E&T PARTICIPANT REIMBURSEMENT - DEPENDENT CARE: Enter the amount expended to reimburse E&T participants for the costs of dependent care incurred as a result of E&T participation. NOTE: The Federal contribution may not exceed one-half of the lesser amount of either the actual cost of dependent care or the applicable payment rate for child care established in accordance with the Child Care and Development Block Grant provisions of 45 CFR 98.43.

14. E&T PARTICIPANT REIMBURSEMENT - TRANSPORTATION AND OTHER COSTS: Enter the amount expended to reimburse E&T participants for the costs of transportation and other reasonable and necessary costs (other than dependent care) incurred as a result of E&T participation.

15. E&T ABAWD GRANT: Enter the amount of the unmatched additional Federal grant allocated under section 16 (h)(1)(E) of the Act expended to provide qualifying education/training or workfare opportunities to applicants and recipients subject to the 3-month SNAP time limit for able-bodied adults without dependents. NOTE: This amount is separate from - and must not be included as part of - 100 percent Federal E&T grant expenditures in Column 11.

16. OPTIONAL WORKFARE: Enter the operational costs for workfare programs operated under Section 20 of the Act. These are only programs which are not included in Employment and Training Programs. Include the cost when the participant has been reimbursed for workfare-related expenses such as transportation, child care, or the cost for personal safety items or equipment required for performance of work if these items are also purchased by regular employees. (Do not include enhanced reimbursement which should be reported on the SF-270.)

17. OUTREACH: Enter the outreach costs. Include as outreach costs only those costs which were included in the FNS approved plan for Program informational activities.

18. NUTRITION EDUCATION: Enter the nutrition education costs. Enter as nutrition education costs only those costs which were included in the FNS approved plan for Nutrition Education

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- 19. NEW INVESTMENT: Enter those costs which were funded in full by the State agency in accordance with the State agency's FNS approved plan without any Federal matching funds.
- 20. PAGE 2 SUBTOTAL: Enter sum of items identified and recorded in columns 11-19. The total in Column 20 must be included in Column 9.
- 21. ISSUANCE INDIRECT: Enter the indirect costs for EBT issuance systems that are approved for cost charging through an indirect cost rate.
- 22. EBT START-UP: Enter the EBT system start-up costs incurred after the Implementation Advance Planning Document (IAPD) is approved and prior to issuance of benefits by the EBT system. Start-up costs include design, development, and implementation costs. They do NOT include system planning approved by FNS; all EBT planning costs prior to approval of the IAPD should be reported in Column 6 (ADP Development.)
- 23. SYSTEMATIC ALIEN VERIFICATION FOR ENTITLEMENTS (SAVE): Enter the administrative costs of planning, implementing and operating a SAVE system.
- 24. 100% STATE EXCHANGE: Enter the travel costs and costs for printed materials and electronic or other media related to the exchange of ideas and experience for improving program management among States that are approved by FNS and reimbursed with 100% State Exchange funds.
- 25. 75% INDIAN ADMINISTRATION: Enter the costs incurred to administer the program on an Indian reservation and that will be claimed at the 75% enhanced reimbursement rate for this activity.
- 26. 50% UNSPECIFIED OTHER: Enter that portion of Column 9, "Other Activities," not specifically identified and recorded in columns 11-19 and 21-25. Include Wage Matching, etc.
- 30. PAGE 3 SUBTOTAL: Enter the total of Columns 21 through 26. The total from Column 30 must be included in Column 9.

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 number is 0584-XXXX. The time required to complete this information collection is estimated to average 16.8 hours per response, including the time to review the instructions, search data sources, gather the data needed, and complete and review the information collection.