



# Office of Temporary and Disability Assistance

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## Local Commissioners Memorandum

### Section 1

<b>Transmittal:</b>	26-LCM-03
<b>To:</b>	Social Services District Commissioners
<b>Issuing Division/Office:</b>	Employment and Income Support Programs
<b>Date:</b>	January 16, 2026
<b>Subject:</b>	FFY 2026 Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Allocations
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<b>Attachments:</b>	<a href="#">Attachment A – FFY 2026 SNAP E&amp;T District Allocations</a>

### Section 2

#### I. Purpose

The purpose of this Local Commissioners Memorandum (LCM) is to provide the federal fiscal year (FFY) 2026 Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) 100% and 50% administrative funding allocations for each social services district (district). Additionally, this LCM outlines important information regarding the use of SNAP E&T funds including 50% SNAP E&T participant reimbursement funds.

#### II. Background

New York State receives annual allocations from the United States Department of Agriculture (USDA) to support the SNAP E&T program administration which includes provision of education and employment services to SNAP applicants and recipients as well as Safety Net Assistance (SNA) applicants and recipients who are also receiving SNAP benefits and are assigned to a SNAP E&T activity. For FFY 2026, there are two funding streams available for this purpose: 100% federal funds and 50% federal funds.

These funds cannot be used for education and employment services for recipients whose benefits are supported with federal Temporary Assistance for Needy Families (TANF)

funds. The 100% federal funds are available to fully reimburse SNAP E&T eligible administrative costs without any required non-federal share. The FFY 2026 base 100% allocation for New York City (NYC) is limited to 50% of the total 100% funding available for distribution to districts to ensure a meaningful level of 100% funding is available for other districts. The remaining available 100% funds are distributed to Rest-of-State (ROS) districts based on their proportionate share of the total ROS monthly average number of SNAP recipients who were subject to the general SNAP work requirements from May 2024 through April 2025.

The federal 50% SNAP E&T funds are available to reimburse 50% of SNAP E&T eligible expenditures with the remainder supported with local non-federal funds. Each district's 50% SNAP E&T allocation is based on the district's SNAP E&T claiming history. The total amount of 50% SNAP E&T funds available is limited based on New York's FFY 2026 50% SNAP E&T target allocation.

Appropriate sources for the local non-federal funds used for 50% reimbursement are general county funds, local tax levies, or donations from private firms or non-profit organizations. The local SNAP E&T funding for 50% reimbursement cannot be from a federal source. Federal SNAP E&T funds cannot be used to reimburse expenses paid with other federal funds unless specified by federal legislation. Districts can also leverage 50% SNAP E&T funding by partnering with third parties such as community-based organizations (CBOs), State universities, community colleges, employers, and other organizations in the workforce development system to deliver SNAP E&T services. In this model, also referred to as a third-party partnership, partner organizations can use non-federal funding for the operation of the SNAP E&T program including the provision of allowable SNAP E&T services and supports, which are then eligible for a 50% reimbursement through the district's SNAP E&T program. For non-governmental organizations, there must be a cash outlay for the SNAP E&T goods and services provided in order to receive a 50% reimbursement. In-kind (non-cash) contributions from non-government organizations are not allowable as charges to SNAP E&T. In-kind contributions are only allowable as charges to SNAP E&T from governmental organizations. The utilization of the third-party partnership model may help districts expand their SNAP E&T programs, reach more SNAP participants, and improve their program outcomes by partnering with existing local providers.

District FFY 2026 SNAP E&T administrative allocations are available to reimburse SNAP E&T eligible expenditures incurred from October 1, 2025, through September 30, 2026, subject to the availability of federal SNAP E&T funds. Once a district spends its 100% SNAP E&T allocation, any additional SNAP E&T eligible claims must be submitted against the 50% SNAP E&T allocation. Districts are encouraged to fully claim 100% funds before claiming 50% funds. All claims for FFY 2025 100% SNAP E&T reimbursement must be final accepted in the Automated Claiming System (ACS) no later than February 2, 2027.

Funds to support participant reimbursements, also referred to as supportive services, or dependent care costs for SNAP E&T, are not included in the 100% or 50% SNAP E&T administrative allocations made available through this LCM. Participant reimbursements, including transportation necessary for a SNAP applicant or recipient to participate in assigned SNAP E&T activities, must continue to be claimed separately as a 50% SNAP E&T participant reimbursement. Districts that are eligible to claim dependent care

expenses must also continue to claim those separately.

**Note:** The Office of Temporary and Disability Assistance (OTDA) will issue further guidance on the use of SNAP E&T dependent care funds for FFY 2026, including instructions for claiming reimbursements, provided that any of New York State's 58 districts are eligible to claim such expenditures during FFY 2026.

### **III. Program Implications**

SNAP E&T funds are available to support costs associated with operating the SNAP E&T program. Such costs may include those related to serving SNAP applicants and recipients, including SNA applicants and recipients who are also receiving SNAP benefits and are assigned to a SNAP E&T activity.

Districts may continue to use SNAP E&T funds for employment-related costs associated with SNA families (case types 16 and 17) who are also subject to SNAP E&T requirements or are otherwise engaged in SNAP E&T activities approved by the district, including those with a child under six years of age who would otherwise be exempt, but are required to fulfill Public Assistance (PA) work requirements. Since individuals with a child under six years of age would be considered volunteers for SNAP E&T purposes, they generally would not be subject to a SNAP sanction for failure to comply.

Please refer to federal SNAP regulations at [7 CFR 273.7\(d\)\(1\)\(ii\)](#) and [273.7\(e\), Section 385.3](#) of the OTDA TA and SNAP Employment Policy Manual and to the [New York State Fiscal Reference Manual \(FRM\) Volume 3](#), Chapter 10 for further information on allowable SNAP E&T activities and claiming instructions.

#### ***SNAP E&T Funding Rules***

The following rules apply to the use of SNAP E&T funds and the non-federal funds used to receive 50% SNAP E&T reimbursement:

##### *Eligible Services/Costs:*

- Districts must operate a SNAP E&T program consisting of case management services and one or more of the work activities authorized under [18 NYCRR 385.9](#) which are included in a district's local biennial employment plan as part of the district's SNAP E&T program. In all cases, individuals assigned to participate in a SNAP E&T activity component must be provided with case management services. Case management includes activities such as comprehensive intake assessments, individual service plans, progress monitoring and coordination with service providers. Case management may also include referrals to activities and supports outside of the district's SNAP E&T program, but districts can only use SNAP E&T funds for allowable activities. SNAP E&T work activity components may include work experience, job skills training, vocational training, education training, bridge programs, English language acquisition, pre-apprenticeships, apprenticeships, job readiness activities, community service, internships, on-the-job training, transitional jobs, and supervised job search.
- Districts were previously informed in [21-ADM-05](#) that the 2018 Farm Bill permitted the use of SNAP E&T funds to reimburse 50 % of non-federal funds expended on allowable costs associated with wages through a subsidized employment program, in accordance with applicable SNAP laws and regulations, as well as the federal cost

principles in Title 2 of the Code of Federal Regulations (CFR). The USDA Food and Nutrition Service (FNS) issued clarification that in addition to 50% SNAP E&T administrative funds, districts can also use 100% SNAP E&T funding for subsidized wages. Furthermore, USDA has clarified that subsidized work-based learning programs, with the exception of registered apprenticeships, should last six months or less to allow an individual to move promptly into regular employment and should be limited to once every twelve months per SNAP participant unless the participant dropped out of the activity due to no fault of their own (e.g., because of illness or a provider determination). Districts that are interested in operating a program where wages are subsidized with SNAP E&T funds must submit a proposal to OTDA for review and approval prior to implementing such a program. The proposal must provide the number of participants, the anticipated costs, partner organizations and their role (if applicable), a description of the training that will occur while the participant is engaged in the program and the projected outcomes. Districts that choose not to operate a subsidized work-based learning program in which wages are directly subsidized with SNAP E&T funds can continue utilizing SNAP E&T funds to support the administration of such programs (i.e., case management staff, job developers, etc.). General guidance related to the implementation of programs under the third-party partnership model which may include programs where participants' wages are subsidized with SNAP E&T administrative funds is outlined in [24-ADM-08 - Supplemental Nutrition Assistance Program Employment and Training \(SNAP E&T\) Third-Party Partnerships.](#)

- SNAP E&T funds may be used to provide allowable job retention services, including case management services to SNAP recipients for a minimum of 30 days and up to a maximum of 90 days following the date the SNAP recipient begins a job. To qualify for job retention services, the SNAP recipient must have participated in a SNAP E&T activity within 90 days prior to starting employment. SNAP E&T funds cannot be used to provide job retention services to applicants and recipients of TANF-funded assistance [case types 11, Family Assistance (FA), or 12, Safety Net Non-Cash Assistance (SN-FP)], or two-parent families where neither parent is disabled and whose assistance costs are reported as SNA Federally Non-Participating Non- Maintenance of Effort (non-MOE) consistent with [06-LCM-09](#).
- Mandatory SNAP E&T assignments may not exceed 30 hours per week/120 hours per month. However, individuals may volunteer to participate in SNAP E&T activities for an unlimited number of hours.

**Note:** SNAP recipients who participate in assigned work activities for at least 30 hours per week cannot be sanctioned for SNAP purposes but may be subject to a TA sanction in those instances where the district determines that the individual willfully and without good cause refused or failed to comply with the assigned work requirement (see Sections 385.11 and 385.12 of the TA and SNAP Employment Policy Manual at [Employment Manual: 385.11 - Conciliation](#) and [Employment Manual: 385.12 - Failure to comply with Requirements \(Sanctions\)](#) for more information).

- SNAP E&T funds (100% or 50% SNAP E&T administrative funds) may be used to purchase laptops or other computer equipment that may be loaned to E&T participants who need such equipment to participate in SNAP E&T activities. In accordance with federal cost principles, the cost must be reasonably necessary and directly related to

the operation of or participation in the SNAP E&T program. District expenditures to maintain a laptop loaner program for participants' use while engaged in SNAP E&T activity components are considered operational costs of the SNAP E&T program. Laptops or other computer equipment purchased with 100% or 50% SNAP E&T administrative funds may only be loaned to SNAP E&T participants. Upon completion of the SNAP E&T program, all loaned equipment must be returned to the district or the E&T provider who loaned the laptop and/or equipment. Please note that districts can also purchase laptops and/or other computer equipment including Wi-Fi access as a participant reimbursement using 50% SNAP E&T participant reimbursement funds. For more information, please see the Supportive Services (Participant Reimbursements) section below.

*Ineligible Services/Costs:*

- SNAP E&T funds cannot be used to provide employment services for applicants and recipients of TANF-funded assistance (case types 11 or 12) or two-parent families where neither parent is disabled and whose assistance costs are reported as SNA Federally Non-Participating Non-MOE consistent with [06-LCM-09](#).
- Services associated with substance use disorders, including drug and alcohol addiction counseling and the costs associated with monitoring a client's compliance with a treatment program, are not allowable uses of SNAP E&T funds. Any non-federal funds used in this regard are not eligible for 50% reimbursement with SNAP E&T funds.
- SNAP E&T funds and the non-federal funds used to meet the non-federal share of SNAP E&T costs cannot be used to reimburse the cost of supervision of work experience participants, or the cost of materials and/or equipment necessary to support a work experience placement (see [00-LCM-10](#)).
- SNAP E&T funds cannot be used to supplant State, county, or local funds for educational programs generally available to residents. Moreover, the educational provider must not charge more, and the district cannot claim more than what the general public or the individual would pay if not participating in SNAP E&T.
- Consistent with federal regulations at [7 CFR 273.7\(d\)\(1\)\(ii\)\(A\)](#), SNAP E&T funds and the non-federal funds used to meet the non-federal share of SNAP E&T costs cannot be used to determine if an individual is required to participate in SNAP E&T work activities. This restriction includes any costs related to the screening of an individual for exemptions from the SNAP work rules, screening for referral to E&T, and the evaluation of an individual's medical condition. SNAP E&T funds must not be used for medical screenings, examinations, or medical services of any kind. However, SNAP administrative funds may be used to support costs associated with the completion of medical screenings (see [23-LCM-02 - Office of Temporary and Disability Assistance Contract with Medical Providers for Consultative Medical and Psychological Examinations and Intelligence Assessments](#)) which are done to evaluate whether an individual is exempt or nonexempt from SNAP work requirements.
- SNAP E&T funds cannot be used to pay for self-initiated volunteer placements in community service programs. Volunteering in a community service program is one of

the ways an ABAWD can meet the ABAWD work requirements. ABAWDs may self-initiate a volunteer placement in a community service program. Self-initiated volunteer placements are not considered a SNAP E&T program work activity component. As a result, districts cannot use SNAP E&T administrative funds to supervise these activities or pay for participant supportive services. Similarly, districts cannot use SNAP E&T administrative funds for case management services when a SNAP E&T participant is only volunteering through a self-initiated placement.

### ***Third-Party Partnerships***

Due to the limited amount of SNAP E&T 100% funding available, districts are encouraged to explore third-party partnerships to expand their SNAP E&T services to eligible SNAP applicants and recipients. These partnerships can benefit the district as the third-party provider will be responsible for outlaying 100% of the expenses.

When developing third-party partnerships, districts should consider how their expanded SNAP E&T programs will align with local workforce development priorities, such as increasing postsecondary education attainment, growing a skilled workforce, and meeting labor market demand. Districts should explore specific sectors and occupations where the local labor supply is not meeting employer demand, thus presenting an opportunity for SNAP E&T participants. Districts should also take into consideration how SNAP E&T can support local workforce planning and implementation pursuant to the Workforce Innovation and Opportunity Act (WIOA) and fill gaps in services in other programs and/or funding streams.

Third-party partnerships may help districts maximize the impact of their SNAP E&T programs by using 50% funds to build on investments and effective employment and training services provided by CBOs, State universities, community colleges, employers, and other organizations in the workforce development system. When exploring third-party partnerships, districts should ensure that potential partners:

- provide suitable services (e.g., are skill-based, lead to industry-recognized certificates or credentials, align with SNAP E&T activity components, use high-quality labor market information, employ best practices such as career pathways, fill critical gaps) with positive outcomes;
- have appropriate funding (stable, non-federal sources of funding) and capacity (financial stability, good record on contracts, ability to meet contract requirements); and
- serve the appropriate participants (those who are receiving or are eligible to receive SNAP, targeted populations, and geographic areas).

During the contracting process, districts should develop monitoring guidelines for their third-party partnerships through fiscal review, case file review, program checklists, and/or a review of best practices and opportunities for improvement. Districts must also provide partners with guidelines regarding individuals who are eligible to receive SNAP E&T-funded services, allowable SNAP E&T activities, their costing methods/cost allocations, keeping an audit trail, maintaining adequate documentation in participant case records, mandatory reporting requirements, data security, and client confidentiality. When contracting with third-party partners, districts should ensure that partners fully understand applicable policies and procedures and have the information and training they need to

meet their contractual responsibilities.

Districts and third-party partners must work together to verify that all participants are eligible for services received and that SNAP E&T funds are both spent on allowable costs and eligible for reimbursement. Districts are ultimately responsible for ensuring that participants enrolled in SNAP E&T are eligible for the services provided and SNAP E&T funds are used appropriately.

Districts should develop an efficient process that reimburses third-party partners for allowable services in a timely fashion. To ensure that third-party partners understand the invoicing process, districts should establish clear policies and procedures governing how third-party partners will invoice the district for reimbursement for their expenditures on eligible SNAP E&T services.

Districts are encouraged to explore existing services in the community offered by high-quality service providers. Districts have flexibility to determine policies and procedures governing SNAP E&T service delivery and should collaborate with service providers to determine what works best for both the provider and the district. For example, third-party partners may choose to use a cohort model to serve SNAP E&T participants, or they may choose to cost allocate across programs. The approach will likely depend on the size of the SNAP E&T population to be served in the district and by a given service provider. There may not be enough clients interested in the same training to fill a cohort, and cost allocating across programs can reduce the time an individual must wait to enroll in a specific program. SNAP E&T participants may also enroll with multiple service providers to ensure that participants receive a comprehensive set of services. It is important to note that federal regulations require all mandatory and voluntary SNAP E&T participants be provided with case management and the assignment to at least one SNAP E&T activity component. When SNAP E&T participants are co-enrolled with multiple service providers, districts should monitor participant activities to prevent duplication of services.

When exploring opportunities to develop third-party partnerships, districts should keep in mind that SNAP E&T funds cannot be used to supplant State, county, or local funds for educational programs generally available to residents. They can only cover the same amount for costs (tuition, fees, books, etc.) that other, non-SNAP E&T, students pay. Thus, SNAP E&T funds cannot support any instructional costs that the State, or other sources, subsidize for non-SNAP E&T students. For example, if adult basic education is typically available free of charge, SNAP E&T funds cannot support the costs of instruction for individuals attending an adult basic education program. However, SNAP E&T programs can cover enhanced services provided exclusively to SNAP E&T participants, such as intensive case management including completion of an employability assessment, development of an individualized employment plan, coordination with service providers, progress monitoring and a robust array of supportive services.

Prior to executing SNAP E&T supported contracts, districts must consult with their assigned OTDA Employment Services Advisor. Local SNAP E&T-funded contracts with third-party providers that are approved by OTDA and executed during the biennial employment plan cycle must be included in the district's Employment Plan through the plan amendment process. When establishing third-party partnerships, each district must adhere to its local procurement procedures, have the appropriate Memorandum of Understanding (MOU) or

contract in place and implement proper fiscal controls and monitoring to ensure that federal and State SNAP E&T guidelines are followed. Further guidance on the implementation of the third-party partnership model at the district level including directions for claiming and record retention is outlined in [24-ADM-08 - Supplemental Nutrition Assistance Program Employment and Training \(SNAP E&T\) Third-Party Partnerships](#). Additional resources related to the third-party partnership model including strategies for serving specific populations are available at [Home | SNAP E&T \(snaeandresources.com\)](#).

### **Supportive Services (Participant Reimbursements)**

In accordance with federal regulations at [7 CFR 273.7\(d\)\(4\)](#), districts must pay for or reimburse SNAP E&T participants, including applicants and volunteers, for expenses that are reasonably necessary and directly related to participation in the SNAP E&T program. SNAP E&T participant reimbursement funds may be used to provide eligible SNAP applicants and recipients with supportive services. As a reminder, funds to support participant reimbursements or dependent care costs for SNAP E&T are not included in the 100% or 50% SNAP E&T administrative allocations made available through this LCM. Participant reimbursements, including transportation necessary for a SNAP applicant or recipient to participate in assigned SNAP E&T activities, must continue to be claimed separately as a 50% SNAP E&T participant reimbursement. Districts that are eligible to claim dependent care expenses must also continue to claim those separately. Additionally, districts may use SNAP E&T participant reimbursement funds to provide supportive services to SNA families [case types 16, Safety Net Cash Assistance (SN-CSH), and 17, Safety Net Non-Cash Assistance (SN-FNP)] who are also subject to SNAP E&T work requirements or are otherwise engaged in SNAP E&T activities approved by the district. However, federal SNAP E&T participant reimbursement funds and the associated non-federal funds used for participant reimbursement costs cannot be used to provide supportive services to applicants and recipients of TANF-funded assistance (case types 11 or 12), or two-parent families where neither parent is disabled and whose assistance costs are reported as SNA Federally Non-Participating Non-MOE consistent with [06-LCM-09](#). The same restriction applies to the use of SNAP E&T Dependent Care funds.

Allowable participant reimbursement costs include transportation costs (other than payments for automobile insurance, registrations, and automobile purchases), as well as costs for clothing, equipment or tools required for the job. As noted above, SNAP E&T participant reimbursement funds and dependent care costs must both be claimed separately from SNAP E&T administrative funds. The payment type for authorizing a SNAP E&T participant reimbursement is F2 (SNAP Employment/Training-related expense) and may be authorized only on the following case types:

- 16 (Safety Net Cash Assistance)
- 17 (Safety Net Non-Cash Assistance SN-FNP)
- 31 (Non-Public Assistance SNAP)
- 32 (Public Assistance and Non-Public Assistance Mixed Household) provided the household is not applying for or receiving TANF-funded assistance (case type 11 or 12).

The payment type for authorizing dependent care costs is F3 (dependent care costs). Payment type F3 is only used when the district has determined that the situation is not

eligible for Child Care Block Grant (CCBG) funds but is eligible for SNAP E&T Dependent Care reimbursement (see [25-LCM-16](#) for additional information).

Participant reimbursements also include any materials or tools reasonably necessary for participation in a SNAP E&T activity component, including Wi-Fi access, laptops, and tablets. Accordingly, districts may use SNAP E&T participant reimbursement funds that are not included in the 100% or 50% SNAP E&T administrative allocations to reimburse participants for technology-related expenses. As indicated in the Ineligible Services/Costs section above, the use of SNAP E&T funds for the cost of materials and/or equipment necessary to support a work experience placement is prohibited. Districts that have established a cap for participant reimbursements are reminded that if the amount the participant needs to participate in a SNAP E&T program exceeds the cap, the individual must be exempt from mandatory SNAP E&T.

SNAP E&T participant reimbursement funds may be used to provide eligible SNAP participants with supportive services to assist them in retaining employment for a minimum of 30 days and up to a maximum of 90 days following the date the employment started. To qualify for the receipt of participant reimbursement funds as a retention service, a SNAP recipient who is employed must have participated in another SNAP E&T activity within 90 days prior to starting employment.

### ***Evaluating SNAP Employability and Able-Bodied Adult without Dependents (ABAWD) Status***

Districts are required to screen SNAP applicants and recipients for exemptions from the general SNAP work requirements and/or exemptions from the ABAWD time limit and correctly assign the SNAP employability and ABAWD status codes to each individual applying for or receiving SNAP benefits, including those individuals who are concurrently applying for or receiving PA. Districts enter the SNAP employability and ABAWD status codes in WMS or myWorkspace (myWorkspace is only available to districts outside of NYC) to record whether or not the individual is subject to the general SNAP work rules and/or ABAWD work rules. The SNAP employability and ABAWD status of each individual should also be reviewed at recertification and any time the household reports a change in circumstances during the certification period. The criteria that would render an individual exempt from the general SNAP work requirements are listed in 18 NYCRR 385.3 and the criteria that would render an individual exempt from the ABAWD work requirements are listed in [25-ADM-03-P - Able-Bodied Adult Without Dependents \(ABAWD\) Time Limit Policy Update and Guidance](#).

## **IV. Claiming Instructions**

### ***General Claiming Instructions***

OTDA provides a Cognos report entitled the “Local District PA-SNAP Claiming Tool” for the purpose of allocating employment program costs in districts outside of NYC that are not directly charged to the benefiting program and are allowable under all funding sources.

This Claiming Tool provides needed information on the number of TA adult individuals who are subject to TA and/or SNAP employment requirements or are exempt but are voluntarily

engaged in unpaid work activities approved by the district.

The Claiming Tool also includes PA and SNAP recipients who are working less than 30 hours per week. The count for individuals who are engaged in unsubsidized employment for more than 30 hours per week is limited to those individuals who are concurrently participating in another SNAP E&T work activity or had participated in another SNAP E&T work activity within the past 90 days prior to becoming employed. The numbers displayed in the SNAP section of the Claiming Tool also include the number of SNAP-only (case type 31) recipients who are engaged in unpaid work activities or subsidized employment during the report month, as reported by the district through the Welfare-To-Work Caseload Management System (WTWCMS). These numbers can be used to determine the allocation claiming percentages for use on the Schedule D-3, Allocation and Claiming of Administrative Costs for Employment Programs, [LDSS-2347B1 Schedule D-3 Allocation and Claiming of Administrative Costs for Employment Programs](#). Instructions for completing Schedule D-3 can be found in [FRM Volume 3](#), Chapter 10.

NYC will continue to use their in-house Engagement Report for this purpose. Guidelines for using the Engagement Report are contained in FRM Volume 3, Chapter 10.

The FRM Volume 3 is available at <https://otda.ny.gov/resources/fiscal-reference/FRM-3.pdf>

The Local District PA-SNAP Claiming Tool is available on a monthly basis in Cognos using the following link: [Local District PA-SNAP Claiming Tool \(Revised May 2017\)](#)

Districts experiencing problems accessing Cognos can visit the [New York State Service Portal](#) for assistance.

Districts may file supplemental claims transferring SNAP E&T eligible expenditures from the 100% category to the 50% category once they exceed their 100% SNAP E&T allocation. This will result in the district receiving these funds sooner without waiting for the State to shift the claims.

All claims for FFY 2026 100% SNAP E&T reimbursement must be final accepted in the Automated Claiming System (ACS) no later than February 2, 2027.

### ***Claiming Instructions for Third-Party Partnerships***

Third-party partnerships must be approved by OTDA Employment and Advancement Services Bureau prior to claiming any costs in ACS, and only the 50% portion of the provider's total expenditures reimbursed by the district is claimable.

Expenditures for third-party partnerships should be claimed through the RF-17 claim package for special project claiming for the month(s) that the expenditures were made. These costs are first identified on the RF-2A claim package as F17 functional costs and reported in the F17 column on the [LDSS-923](#) "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" and the [LDSS-2347](#) "Schedule D "DSS Administrative Expenses Allocation and Distribution by Function and Program." After final accepting the RF-2A, the individual project costs are then reported under the project label "FFY26 SNAP THIRD PARTY PRTNSP" on the RF-17.

Costs should be reported as object of expense code 37 – Special Project Program Expense on page 2 of the [LDSS-923B](#) titled "LDSS-923B Summary – Program Schedule of

Payments for Expenses Other Than Salaries for Other Reimbursable Programs.”

Total project costs should be reported on the LDSS-4975 “Monthly Statement of Special Project Claims Federal and State Aid (RF-17)” as 100% federal share.

Districts can receive reimbursement for the period October 1, 2025, through September 30, 2026. All claims for expenditures must be final accepted in ACS by February 2, 2027.

Further instructions for completing the LDSS-923, LDSS-923B and Schedule D, and the RF-17 claim package are found in Chapters 7 and 18, respectively, of the FRM Volume 3. The FRMs are available online at: <https://intranet.otda.ny.gov/bfdm/finance/>.

## **V. Additional Information**

### ***Requests for Additional Federal 50% SNAP E&T Funds***

Districts are not required to submit a request for additional 50% SNAP E&T funds for FFY 2026. OTDA will review SNAP E&T claims at periodic intervals. Districts who have fully claimed their FFY 2026 100% SNAP E&T allocation and have submitted claims in excess of the 50% SNAP E&T allocation may have their 50% SNAP E&T allocation increased. Any increase in 50% SNAP E&T allocations is subject to the availability of federal funds.

Districts are encouraged to submit claims for reimbursement on a timely basis.

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### **Issued By:**

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**Title:** Deputy Commissioner

**Division/Office:** Employment and Income Support Programs/Office of Temporary and Disability Assistance