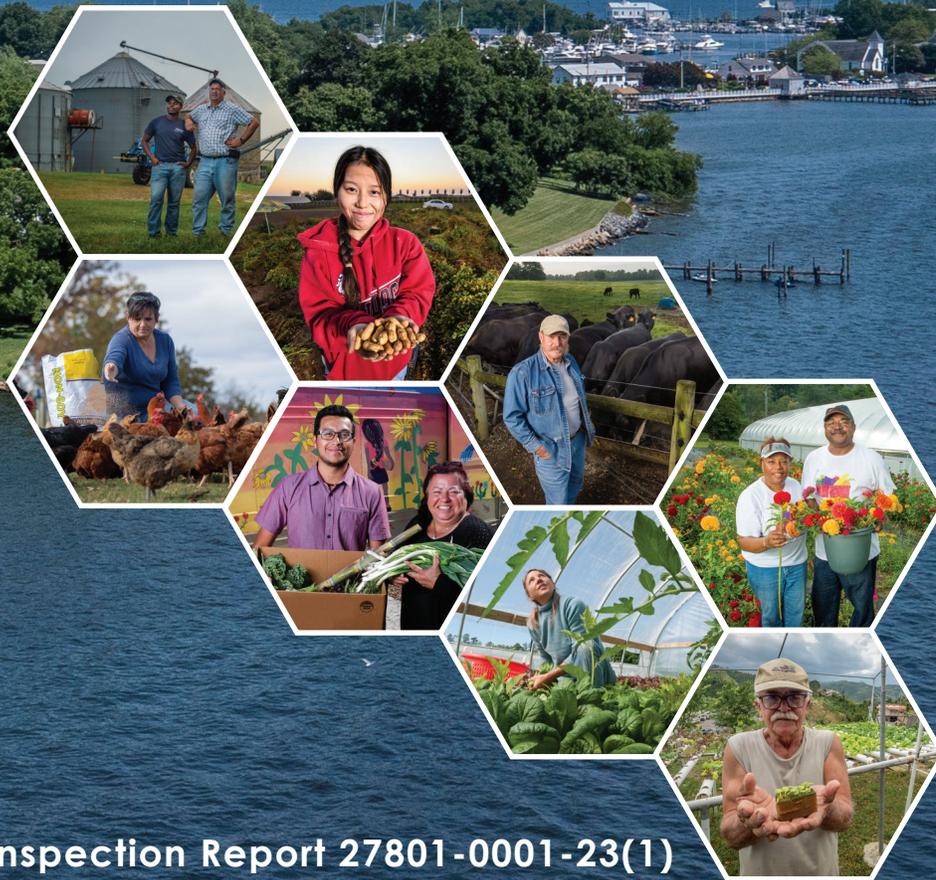




# COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer—Interim Report



Inspection Report 27801-0001-23(1)  
June 2022

# COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer

## Inspection Report 27801-0001-23(1)

Our ongoing inspection is reviewing P-EBT—this report provides the results on Objectives 1, 3, and 4 for P-EBT funding and outreach activities, and the procedures and criteria FNS used to approve State plans.

### OBJECTIVE

Our ongoing inspection has six objectives. This report addresses the following three objectives. Objective 1: What were the P-EBT budget authorities, and what P-EBT funding amounts did the Secretary authorize to the States, as applicable through March 31, 2021?; Objective 3: What outreach activities did FNS conduct to maximize State participation in P-EBT assistance?; and Objective 4: What procedures and criteria did FNS use to approve State plans for the distribution of P-EBT funds, including funds for Supplemental Nutrition Assistance Program (SNAP) and non-SNAP participants?

### REVIEWED

We reviewed applicable laws, regulations, and informal procedures; interviewed FNS officials; reviewed total P-EBT funding amounts authorized to the States; and reviewed apportionment reports from OMB through March 31, 2021.

### RECOMMENDS

We did not make any recommendations in this report.

### WHAT OIG FOUND

The Pandemic Electronic Benefits Transfer (P-EBT), administered by the United States Department of Agriculture's (USDA) Food and Nutrition Service (FNS), provided benefits loaded on EBT cards for the purchase of food in lieu of the meals that the children would have received in school. The Families First Coronavirus Response Act (FFCRA) authorized the establishment of P-EBT temporary assistance for households with children affected by school closures due to the coronavirus disease 2019 (COVID-19) pandemic.

The Secretary authorized \$37.1 billion to the States from P-EBT's March 18, 2020, inception through March 31, 2021, with the Office of Management and Budget's (OMB) approval. We also found that during the period reviewed, FNS conducted outreach activities—such as webinars, phone calls, and written documentation—to maximize State participation in P-EBT assistance.

Finally, FNS did not develop formal procedures to distribute P-EBT funds because P-EBT provided temporary emergency assistance benefits. Instead, FNS used the legislative eligibility requirements to develop State plan templates and released guidance for State agencies to submit their proposed plans to FNS for approval.

We did not identify any issues that would warrant recommendations; therefore, we are not making any recommendations in this report.





**OFFICE OF INSPECTOR GENERAL**

United States Department of Agriculture



**DATE:** June 24, 2022

**INSPECTION**

**NUMBER:** 27801-0001-23(1)

**TO:** Cindy Long  
Administrator  
Food and Nutrition Service

**ATTN:** Melissa Rothstein  
Director  
Office of Internal Controls, Audits and Investigations

**FROM:** Gil Harden  
Assistant Inspector General for Audit

**SUBJECT:** COVID-19—Food and Nutrition Service’s Pandemic Electronic Benefit Transfer

This report presents the results of the subject review. We do not have any recommendations in the report and, therefore, no further response to this office is necessary.

We appreciate the courtesies and cooperation extended to us by members of your staff during our inspection fieldwork and subsequent discussions. This report contains publicly available information and will be posted in its entirety to our website (<https://usda.ig.oversight.gov>) in the near future.



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# Background and Objectives

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## Background

The Pandemic Electronic Benefits Transfer (P-EBT), which is administered by the United States Department of Agriculture's (USDA) Food and Nutrition Service (FNS), provides households with eligible children, benefits loaded on EBT cards<sup>1</sup> for the purchase of food in lieu of the meals that they would have received in school.<sup>2</sup> (See Objective 4 for more detail on State participation). The Families First Coronavirus Response Act (FFCRA)<sup>3</sup> authorized the establishment of temporary P-EBT assistance for households with children affected by school closures due to the coronavirus disease 2019 (COVID-19) pandemic.<sup>4</sup>

FNS utilized State plans, as authorized by the FFCRA,<sup>5</sup> to approve specific details of a State agency's approach to distributing P-EBT funding. FNS developed State plan templates that included information such as:

- date range covered;
- estimated monthly and total amount of P-EBT benefits the State plans would issue;
- estimated number of children the State would issue P-EBT benefits for, including the number of children in Supplemental Nutrition Assistance Program (SNAP) households and number of children in non-SNAP households;
- estimated amount of administrative funding the State would need to administer P-EBT benefits; and
- estimated P-EBT benefit issuance schedule.

Furthermore, the FFCRA provides that—for each eligible child in a household—the Secretary shall approve P-EBT benefits for no less than the value of meals that the child would have received in school for 5 consecutive school days.<sup>6</sup> FNS determined P-EBT benefits based on the following NSLP and SBP reimbursement rates. (See Table 1 and Table 2). The P-EBT benefit amount was calculated by multiplying the free reimbursement daily rate by the number of days that a child was eligible for benefits (i.e. they do not attend school in person and do not have access to a meal service due to COVID-19).

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<sup>1</sup> State agencies were allowed and opted to provide P-EBT assistance through the EBT card system established under the Supplemental Nutrition Assistance Program (*Supplemental Nutrition Assistance Program: Pandemic Electronic Benefit Transfer (P-EBT) Integrity*, 85 Fed. Reg. 70043-70044, 214 (Nov. 4, 2020)). (See Objective 4 for more detail on State participation).

<sup>2</sup> FNS' National School Lunch Program (NSLP) and School Breakfast Program (SBP) provide nutritious meals to children during each school day.

<sup>3</sup> Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 179, Section 1101 (2020).

<sup>4</sup> In January 2020, the Secretary of Health and Human Services declared the COVID-19 pandemic, a public health emergency for the United States. COVID-19 is an infectious disease caused by a newly discovered coronavirus.

<sup>5</sup> Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 179, Section 1101 (2020).

<sup>6</sup> *Ibid.*

School Year (SY) 2019–2020 July 1, 2019–June 30, 2020	Free Reimbursement Daily Total
Contiguous United States	\$5.70
Alaska	\$9.16
Hawaii, Guam, Virgin Islands	\$6.66

**Table 1: The table above is the daily total free reimbursement amount.<sup>7</sup>**

SY 2020–2021 July 1, 2020–June 30, 2021	Free Reimbursement Daily Total
Contiguous United States	\$6.82
Alaska	\$10.99
Hawaii, Guam, Virgin Islands, Puerto Rico	\$7.97

**Table 2: The table above is the daily total free reimbursement amount.<sup>8</sup> (The daily benefit for SY 2020–2021 includes the value of an afterschool snack).<sup>9</sup>**

Each school year, States must submit new plans for FNS’ review and approval before they can issue P-EBT benefits to households with eligible children. Under FFCRA, a child was eligible for P-EBT benefits if they met two conditions: (1) the child was eligible to receive free or reduced-price meals at school; and (2) the child did not receive the meals because, due to COVID-19, the school was closed for at least 5 consecutive days. Once a school met the minimum 5-day threshold, children were eligible to receive P-EBT benefits for any additional school closure due to COVID-19. In addition, children enrolled in a Community Eligibility Provision (CEP)<sup>10</sup> school or a school operating under Provisions 2 or 3<sup>11</sup> were eligible to receive P-EBT benefits if they attended a school closed for at least 5 consecutive days due to the public health emergency.<sup>12</sup> Legislation<sup>13</sup> later expanded P-EBT to account for reduced attendance or hours for school children, children in child care facilities, any school year in which there is a public health emergency designation, and any covered summer period. (See Objective 1 for more details).

<sup>7</sup> USDA FNS, *Pandemic EBT (P-EBT) Questions and Answers*, Memorandum (2020).

<sup>8</sup> USDA FNS, *State Plan for Pandemic EBT: Children in School and Child Care, 2020-2021*, Memorandum (2021).

<sup>9</sup> On January 29, 2021, FNS issued a memo stating the daily P-EBT benefits, for both school children and children in child care, included the value of the free reimbursement for an afternoon snack. The States could retroactively apply the new, higher benefit back to the beginning of SY 2020–2021.

<sup>10</sup> CEP is a non-pricing meal service option for schools and school districts in low-income areas. CEP allows the Nation’s highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications.

<sup>11</sup> Congress incorporated into Section 11(a)(1) of the Richard B. Russell National School Lunch Act alternative provisions to traditional requirements for annual determinations of eligibility for free or reduced price school meals and daily meal counts by type.

<sup>12</sup> USDA FNS, *Pandemic EBT (P-EBT) Questions and Answers*, Memorandum (2020).

<sup>13</sup> Continuing Appropriations Act, 2021, and Other Extensions Act, Pub. L. No. 116-159, 134 Stat. 744, Section 4601 (2020); Consolidated Appropriations Act, Pub. L. No. 116-260, 134 Stat. 1182 (2020); American Rescue Plan Act, Pub. L. No. 117-2, 135 Stat. 4, Section 1108 (2021).

## Objectives

Our objective was to review the key aspects of the FNS' funding and administration of P-EBT assistance. Specifically, we addressed the following three questions:<sup>14</sup>

Objective 1: What were the P-EBT budget authorities, and what P-EBT funding amounts did the Secretary authorize to the States, as applicable through March 31, 2021?

Objective 3: What outreach activities did FNS conduct to maximize State participation in P-EBT assistance?

Objective 4: What procedures and criteria did FNS use to approve State plans for the distribution of P-EBT funds, including funds for Supplemental Nutrition Assistance Program (SNAP) and non-SNAP participants?

We did not identify any reportable issues for Objectives 1, 3, and 4.

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<sup>14</sup> During the course of our inspection, we plan to issue additional interim report(s) as we complete the remaining three Objectives: 2, 5, and 6.

# Objective 1: What were the P-EBT budget authorities, and what P-EBT funding amounts did the Secretary authorize to the States, as applicable, through March 31, 2021?

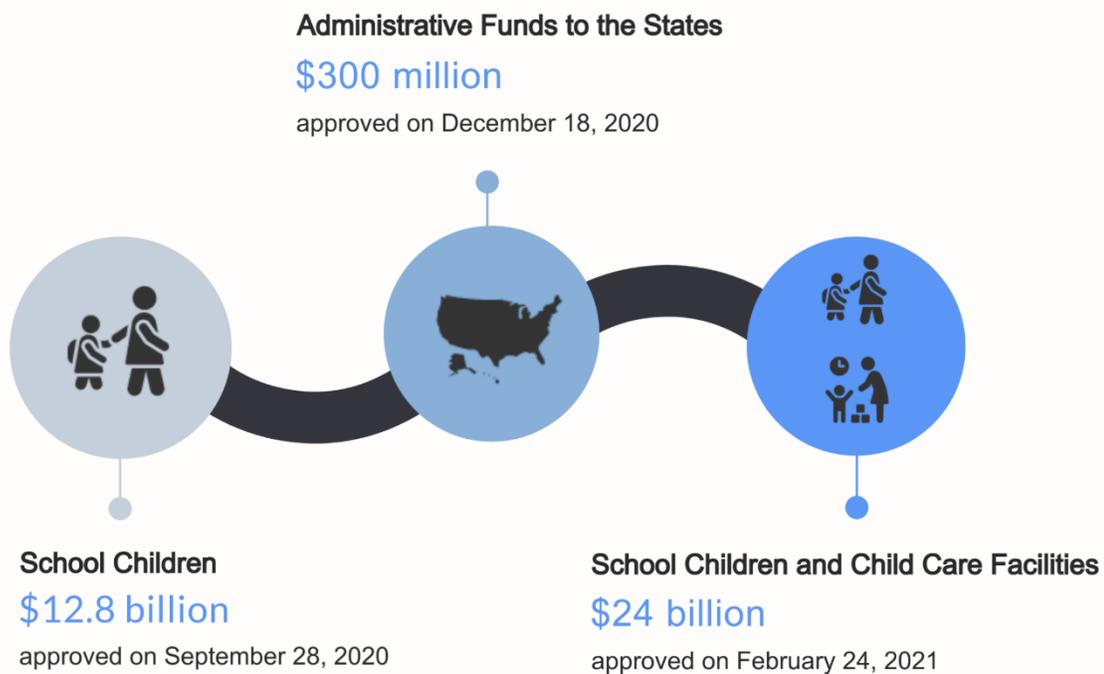
The legislative history, as depicted below, outlines the budget authorities that established P-EBT for households with children affected by school or child care closures due to the COVID-19 pandemic.



**Figure 1: The legislative history of P-EBT and the changes enacted per legislation.**

From P-EBT’s inception through March 31, 2021, the Secretary<sup>15</sup>—with the approval of the Office of Management and Budget (OMB)—authorized a total of \$37.1 billion to the States.<sup>16</sup> From March 18, 2020 through September 30, 2020, the Secretary authorized \$12.8 billion based on the approval of 52 State plans for SY 2019–2020 (See Exhibit A for approved State plans), and 20 State plans for SY 2020–2021. (See Exhibit B for State plans, approvals through September 30, 2020). From October 1, 2020 through March 31, 2021, the Secretary authorized \$24 billion based on the approval of 36 State plans. (See Exhibit B for approved State plans).<sup>17</sup> Additionally, \$300 million was approved for administrative costs. The figure below describes the total funding authorized by each eligible category.<sup>18</sup>

## Total Funding Authorized by the Secretary, to the States, through March 31, 2021



**Figure 2: The history of P-EBT funding authorized by the Secretary, to the States, through March 31, 2021.**

<sup>15</sup> The USDA Office of Budget and Program Analysis (OBPA) prepares estimates and other appropriations for USDA. OBPA leads the USDA annual planning, budgeting, and execution process. The OBPA Deputy Director for Budget Execution authorized FNS’ P-EBT funding before submitted to OMB.

<sup>16</sup> The FFCRA authorized FNS to administer P-EBT through the approval of State plans. (See Objective 4 for more detail on the process). FNS officials explained that the State plan was the State’s proposal for the implementation of P-EBT and estimated program participation.

<sup>17</sup> The \$24 billion approved on February 24, 2021, was increased to a total of \$44 billion, which was approved on July 9, 2021. The increase in funding covered school children, child care facilities, and summer benefits through September 30, 2021.

<sup>18</sup> An FNS official stated that P-EBT operates on the SNAP EBT system and, therefore, functions under already established SNAP agreements. As States issue P-EBT benefits, the funds are drawn against the total authorization.

## Objective 3: What outreach activities did FNS conduct to maximize State participation in P-EBT assistance?

The following figure illustrates the outreach activities that FNS implemented to maximize State participation in P-EBT assistance.



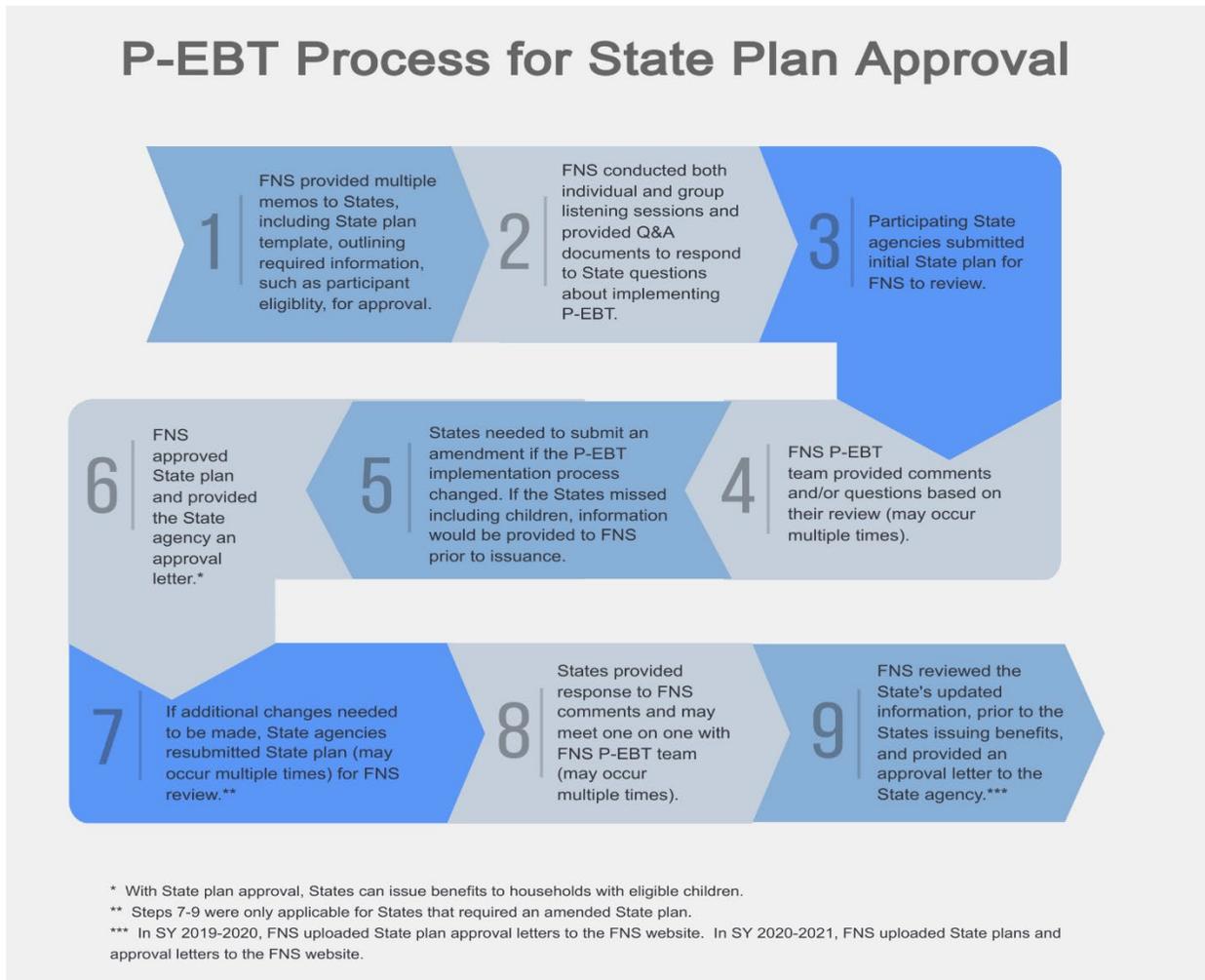
**Figure 3: Examples of outreach activities conducted by FNS headquarters.**

FNS officials stated that a P-EBT team was assembled—including representatives from SNAP and Child Nutrition program offices, and FNS’ Office of Financial Management—to perform P-EBT activities on a part-time basis. Additionally, FNS officials explained that the team was responsible for conducting outreach for P-EBT, including the activities identified in Figure 3. We recognize FNS’ outreach efforts to quickly issue memoranda to States, as the FFCRA authorized the establishment of P-EBT on March 18, 2020, and, 2 days later, on March 20, 2020, FNS issued a State Plan template. FNS developed State plan templates to approve details of a State agency’s approach to distribute P-EBT funding. States were required to complete a State plan to participate in P-EBT. For SY 2019–2020, FNS approved 47 of the 52 (90 percent) State plans for P-EBT within 3 months of FFCRA. Furthermore, all 52 State plans were approved within 5 months of FFCRA.<sup>19</sup>

<sup>19</sup> In SY 2019-2020, all 50 States, the District of Columbia, and the Virgin Islands had approved State plans for P-EBT participation. (See Exhibit A). For SY 2020–2021, 33 States, the District of Columbia, Puerto Rico, and the Virgin Islands, had approved State plans as of March 31, 2021. (See Exhibit B). The remaining 26 State plans for SY 2020–2021 were outside the scope period of this review.

## Objective 4: What procedures and criteria did FNS use to approve State plans for distribution of P-EBT funds, including funds for SNAP and non-SNAP participants?

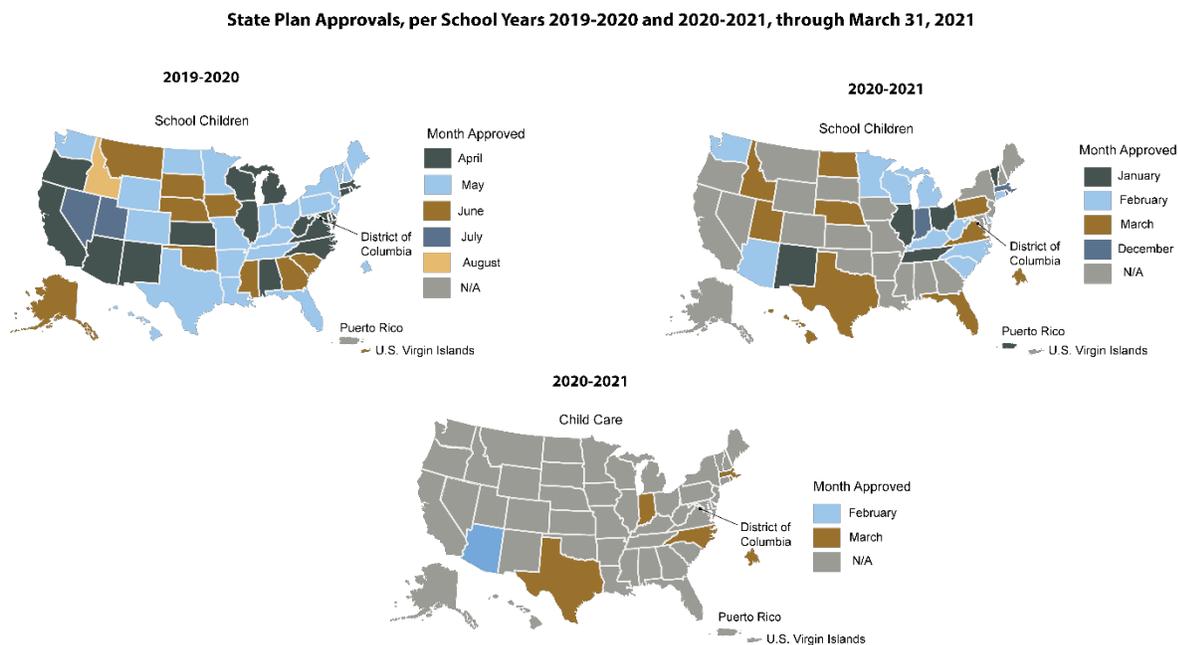
FNS did not develop formal procedures to distribute P-EBT funds because P-EBT provided temporary emergency assistance. Instead, FNS used the legislative eligibility requirements to develop State plan templates and release guidance for State agencies to submit their proposed plans to FNS for approval. An FNS official stated there was uncertainty about both the school closure and re-opening timeframes and whether P-EBT was going to be extended beyond SY 2019–2020. The FFCRA authorized the Secretary to distribute P-EBT through the approval of State agency plans.<sup>20</sup> Within the State plan template, States were expected to provide the number of estimated SNAP and non-SNAP households to receive P-EBT benefits. The figure below illustrates FNS’ State plan approval process.



**Figure 4: P-EBT process for State plan approval.**

<sup>20</sup> Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 179, Section 1101 (2020).

FNS used the legislative eligibility requirements to develop State plan templates and release guidance for State agencies to submit their proposed plans to FNS for approval. Through continuous legislative changes,<sup>21</sup> FNS provided guidance to State agencies in the form of memoranda, State templates, and Questions and Answers (Q&A) to expedite the issuance of funds to the States. For SY 2019–2020, FNS approved State plans from 50 States, the District of Columbia, and the Virgin Islands. For SY 2020–2021, through March 31, 2021, FNS approved State plans for 33 States, the District of Columbia, Puerto Rico, and the Virgin Islands.<sup>22</sup> The figure below displays the month that FNS approved State plans.



**Figure 5: SY 2019–2020 and SY 2020–2021 maps show the month FNS approved P-EBT State plans.**

FNS used the estimated P-EBT benefit amounts from approved State plans to determine the estimated funding amounts that the Secretary would authorize to the States. During SY 2019–2020, FNS approved estimated funds of more than \$10.1 billion for 52 State plans. (See Exhibit A). For SY 2020–2021, through March 31, 2021, FNS approved estimated funds of more than \$15.8 billion for 36 State plans. (See Exhibit B).<sup>23</sup>

<sup>21</sup> Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 179, Section 1101 (2020); Continuing Appropriations Act, 2021, and Other Extensions Act, Pub. L. No. 116-159, 134 Stat. 744, Section 4601 (2020); Consolidated Appropriations Act, Pub. L. No. 116-260, 134 Stat. 1182 (2020); American Rescue Plan Act, Pub. L. No. 117-2, 135 Stat. 4, Section 1108 (2021).

<sup>22</sup> Included in the 36 State plans, FNS also reviewed and approved 7 State plans for child care facilities. States and territories had to submit State plans to participate in P-EBT.

<sup>23</sup> Figure 2 depicts funding authorized by the Secretary to the States, including a total of \$24 billion for SY 2020–2021. Exhibit B includes the total of more than \$15.8 billion authorized for SY 2020-2021, through March 31, 2021. However, there were an additional 26 State plans approved totaling more than \$14.3 billion authorized that were outside the scope of our inspection.

Because the American Rescue Plan Act of 2021<sup>24</sup> eliminated the P-EBT's September 30, 2021, expiration, P-EBT benefits are available for the duration of the public health emergency.

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<sup>24</sup> American Rescue Plan Act, Pub. L. No. 117-2, 135 Stat. 4, Section 1108 (2021).

## Scope and Methodology

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We conducted an inspection to review key aspects of FNS' funding for and implementation of P-EBT assistance. We performed our inspection remotely, with FNS headquarters officials. The inspection scope covered P-EBT funding amounts authorized by the Secretary for SY<sup>25</sup> 2019–2020 and SY 2020–2021 through March 31, 2021. We conducted our fieldwork from May 2021 through April 2022.

To accomplish our inspection objectives, we:

- Obtained and reviewed applicable laws, regulations, and informal procedures associated with P-EBT;
- Interviewed FNS officials to determine the implementation of the P-EBT benefits;
- Interviewed FNS officials and reviewed documentation to determine how the agency conducted outreach to stakeholders;
- Interviewed FNS officials to determine the budget authorities and reviewed total P-EBT funding amounts authorized to the States; and
- Reviewed appropriation reports from OMB that identified the P-EBT funding amounts approved for the program.

We conducted this inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation*.<sup>26</sup> These standards require that we obtain sufficient, competent, and relevant evidence to provide a reasonable basis for our conclusions based on our inspection objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our inspection objectives.

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<sup>25</sup> A school year covers the months of July 1 through June 30.

<sup>26</sup> Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Inspection and Evaluation* (Jan. 2012).

## Abbreviations

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CEP .....	Community Eligibility Provision
CIGIE.....	Council of the Inspectors General on Integrity and Efficiency
COVID-19.....	coronavirus disease 2019
FFCRA.....	Families First Coronavirus Response Act
FNS .....	Food and Nutrition Service
NSLP.....	National School Lunch Program
OBPA.....	Office of Budget and Program Analysis
OIG .....	Office of Inspector General
OMB .....	Office of Management and Budget
P-EBT .....	Pandemic Electronic Benefit Transfer
Q&A.....	Questions and Answers
SBP .....	School Breakfast Program
SNAP .....	Supplemental Nutrition Assistance Program
SY .....	school year
USDA.....	United States Department of Agriculture

## Exhibit A: SY 2019–2020

This exhibit summarizes the amount of P-EBT funding authorized<sup>27</sup> to each State for eligible school children during SY 2019–2020.

Count	State	State Plan Approval Date	Approved State Plan Estimated Funding	Total Approved State Plan Estimated Funding <sup>28</sup>
1	Alabama	4/21/2020	\$127,718,333	\$131,850,000 <sup>29</sup>
		5/22/2020	\$4,100,000	
		9/8/2020 <sup>30</sup>	\$50,000	
2	Alaska	6/4/2020	\$31,100,000	\$46,100,000
		2/12/2021 <sup>31</sup>	\$15,000,000	
3	Arizona	4/17/2020	\$186,740,000	\$220,500,000 <sup>32</sup>
		5/28/2020	\$33,800,000	
4	Arkansas	5/21/2020	\$96,695,280	\$96,695,280
5	California	4/23/2020	\$1,400,000,000	\$1,448,000,000 <sup>33</sup>
		5/15/2020	\$43,000,000	
6	Colorado	5/16/2020	\$101,297,925	\$101,297,925
7	Connecticut	4/24/2020	\$72,300,000	\$98,463,000 <sup>34</sup>
		5/5/2020	\$26,163,000	
8	Delaware	4/30/2020	\$37,050,001	\$37,050,001
9	District of Columbia	5/19/2020	\$26,400,000	\$26,400,000

<sup>27</sup> For the purposes of this report, we used the term funding authorized to describe the estimated funding amounts approved through the State plan approval process. An FNS official stated that the funding authorized amounts did not represent actual funds spent for P-EBT and that the funding authorized amounts did not limit or prevent States from requesting additional P-EBT funds.

<sup>28</sup> The total approved State plan estimated funding amounts are listed as included in the approval letters. For example, Arizona's first approval letter included exact dollar amounts, but the amendment included an increase from \$186.7 million to \$220.5 million. As a result, the total State plan estimated funding in the approval letter does not equal the sum of the two separate estimated funding amounts.

<sup>29</sup> The April 21, 2020 State plan approval letter included exact dollar amounts, while the subsequent amendment approval letter included the amount of \$127.7 million increased to \$131.8 million. As a result, the total State plan estimated funding in the approval letter does not equal the sum of the three separate estimated funding amounts.

<sup>30</sup> Approval in September 2020 was an amendment to SY 2019–2020 State plans. When there was a change in their P-EBT implementation process, States were required to submit amendments.

<sup>31</sup> Alaska requested an amendment to its SY 2019–2020 State plan, which FNS approved in February 2021.

<sup>32</sup> The April 17, 2020, State plan approval letter included exact dollar amounts, while the subsequent amendment approval letter included \$186.7 million increased to \$220.5 million. As a result, the total State plan estimated funding in the approval letter does not equal the sum of the two separate estimated funding amounts.

<sup>33</sup> The April 23, 2020, State plan approval letter included \$1.4 billion, while the subsequent amendment approval letter included \$1.405 billion increased to \$1.448 billion. As a result, the total State plan estimated funding in the approval letter does not equal the sum of the two separate estimated funding amounts.

<sup>34</sup> The April 24, 2020, State plan approval letter included \$72.3 million, while the subsequent amendment approval letter included exact dollar amounts. As a result, the total State plan estimated funding in the approval letter does not equal the sum of the two separate estimated funding amounts.

Count	State	State Plan Approval Date	Approved State Plan Estimated Funding	Total Approved State Plan Estimated Funding <sup>28</sup>
10	Florida	5/27/2020	\$743,800,000	\$743,800,000
11	Georgia	6/5/2020	\$264,400,000	\$264,400,000
12	Hawaii	5/28/2020	\$29,300,000	\$29,300,000
13	Idaho	8/13/2020	\$38,900,000	\$38,900,000
14	Illinois	4/17/2020	\$204,489,187	\$383,417,226
		5/4/2020	\$178,928,039	
15	Indiana	5/15/2020	\$171,410,400	\$171,410,400
16	Iowa	6/5/2020	\$69,494,468	\$69,494,468
17	Kansas	4/25/2020	\$69,300,000	\$69,300,000
18	Kentucky	5/19/2020	\$163,020,000	\$163,020,000
19	Louisiana	5/14/2020	\$174,300,000	\$208,700,000
		6/4/2020	\$34,400,000	
20	Maine	5/5/2020	\$16,900,000	\$16,900,000
21	Maryland	4/28/2020	\$68,600,000	\$173,325,828
		6/11/2020	\$104,725,828	
22	Massachusetts	4/17/2020	\$100,707,800	\$201,415,600
		4/29/2020	\$100,707,800	
23	Michigan	4/9/2020	\$336,699,000	\$336,699,000
24	Minnesota	5/27/2020	\$113,700,000	\$113,700,000
25	Mississippi	6/1/2020	\$91,400,000	\$91,400,000
26	Missouri	5/15/2020	\$138,316,008	\$138,316,008
27	Montana	6/26/2020	\$30,200,000	\$30,200,000
28	Nebraska	6/16/2020	\$43,900,000	\$43,900,000
29	Nevada	7/9/2020	\$99,000,000	\$99,000,000
30	New Hampshire	5/12/2020	\$17,337,177	\$17,337,177
31	New Jersey	5/8/2020	\$248,400,000	\$250,900,000
		7/16/2020	\$2,500,000	
32	New Mexico	4/28/2020	\$97,700,000	\$97,700,000
33	New York	5/6/2020	\$717,100,000	\$885,820,000
		5/8/2020	\$168,720,000	
34	North Carolina	4/16/2020	\$238,260,000	\$336,900,000 <sup>35</sup>
		6/19/2020	\$98,600,000	
35	North Dakota	5/1/2020	\$10,853,711	\$10,853,711
36	Ohio	5/11/2020	\$254,500,000	\$254,500,000
37	Oklahoma	6/25/2020	\$111,000,000	\$111,000,000
38	Oregon	4/29/2020	\$134,300,000	\$134,300,000
39	Pennsylvania	5/6/2020	\$354,900,000	\$354,900,000

<sup>35</sup> The April 16, 2020, State plan approval letter included exact dollar amounts, while the subsequent amendment approval letter included \$238.2 million increased to \$336.9 million. As a result, the total State plan estimated funding in the approval letter does not equal the sum of the two separate estimated funding amounts.

Count	State	State Plan Approval Date	Approved State Plan Estimated Funding	Total Approved State Plan Estimated Funding <sup>28</sup>
40	Rhode Island	4/10/2020	\$14,187,129	\$26,700,000 <sup>36</sup>
		4/29/2020	\$13,257,470	
		7/22/2020	\$200,000	
41	South Carolina	6/17/2020	\$154,500,000	\$154,500,000
42	South Dakota	6/18/2020	\$13,365,075	\$13,365,075
43	Tennessee	5/19/2020	\$180,100,000	\$188,800,000
		8/7/2020	\$8,700,000	
44	Texas	5/8/2020	\$1,015,100,000	\$1,015,100,000
45	Utah	7/7/2020	\$67,100,000	\$67,100,000
46	Vermont	5/4/2020	\$14,700,000	\$14,700,000
47	Virgin Islands	6/9/2020	\$5,600,000	\$5,600,000
48	Virginia	4/25/2020	\$219,300,000	\$219,300,000
49	Washington	5/22/2020	\$191,200,000	\$191,200,000
50	West Virginia	4/30/2020	\$72,400,000	\$72,400,000
51	Wisconsin	4/22/2020	\$142,400,000	\$142,400,000
52	Wyoming	5/16/2020	\$6,056,250	\$6,056,250
		TOTAL <sup>37</sup>		\$10,164,419,949

<sup>36</sup> The April 10, 2020, State plan approval letter included exact dollar amounts, while the subsequent amendment approval letter included \$26.5 million increase to \$26.7 million. As a result, the total State plan estimated funding in the approval letter does not equal the sum of the three separate estimated funding amounts.

<sup>37</sup> In Figure 2, the Secretary authorized \$12.8 billion in funding, from March 18, 2020 through September 30, 2020. Exhibit A summarizes each State's estimated funding approved through State plans for SY 2019–2020. The difference of more than \$2.6 billion is the difference between the overall amount authorized by the Secretary and the actual breakdown, by State, of SY 2019–2020 State plan approvals.

## Exhibit B: SY 2020–2021

This exhibit summarizes the amount of P-EBT funding the Secretary authorized to each State for SY 2020–2021, through March 31, 2021.<sup>38</sup>

Count	State Plan Approvals					Total State Plan Estimated Funding
	State	School Children State Plan Approval Date	State Plan Estimated Funding	Child Care State Plan Approval Date	State Plan Estimated Funding	
1	Arizona	2/25/2021	\$505,300,000	2/25/2021	\$130,900,000	\$636,200,000
2	California	09/21/2020	\$654,200,000			\$654,200,000
3	Connecticut	2/25/2021	\$220,000,000			\$220,000,000
4	Delaware	09/25/2020	\$12,300,000			\$103,600,000
		2/17/2021	\$91,300,000			
5	District of Columbia	9/21/2020	\$7,400,000			\$101,400,000
		3/22/2021	\$80,700,000	3/22/2021	\$13,300,000	
6	Florida	3/1/2021	\$1,200,000,000			\$1,200,000,000
7	Hawaii	09/15/2020	\$27,300,000			\$127,300,000
		3/16/2021	\$100,000,000			
8	Idaho	3/23/2021	\$65,500,000			\$65,500,000
9	Illinois	09/16/2020	\$200,000,000			\$974,600,000
		1/28/2021	\$774,600,000			
10	Indiana	09/21/2020	\$60,000,000			\$331,700,000
		12/30/2020	\$174,500,000	3/1/2021	\$97,200,000	
11	Kentucky	09/18/2020	\$108,000,000			\$698,000,000
		2/24/2021	\$590,000,000			
12	Maryland	9/16/2020	\$47,500,000			\$47,500,000
13	Massachusetts	09/16/2020	\$60,600,000			\$591,300,000
		12/15/2020	\$412,400,000	3/3/2021	\$118,300,000	
14	Michigan	2/4/2021	\$741,600,000			\$741,600,000
15	Minnesota	2/8/2021	\$372,800,000			\$372,800,000
16	Montana	9/16/2020	\$7,600,000			\$7,600,000
17	Nebraska	9/17/2020	\$945,000			\$35,045,000
		3/10/2021	\$34,100,000			

<sup>38</sup>Exhibit B includes the total of more than \$15.8 billion authorized for SY 2020–2021, through March 31, 2021. However, there were an additional 26 State plans approved totaling more than \$14.3 billion authorized that were outside the scope of our inspection. In the report, Figure 2 depicts \$37.1 billion in funding authorized by the Secretary to the States, including \$300 million in administrative costs, which will be reviewed in another inspection objective.

Count	State Plan Approvals					Total State Plan Estimated Funding
	State	School Children State Plan Approval Date	State Plan Estimated Funding	Child Care State Plan Approval Date	State Plan Estimated Funding	
18	New Jersey	9/18/2020	\$40,400,000			\$40,400,000
19	New Mexico	9/18/2020	\$45,250,000			\$100,850,000
		1/28/2021	\$55,600,000			
20	North Carolina	9/14/2020	\$111,500,000			\$1,150,300,000
		2/1/2021	\$860,000,000	3/24/2021	\$178,800,000	
21	North Dakota	3/10/2021	\$9,800,000			\$9,800,000
22	Ohio	9/11/2020	\$86,100,000			\$578,300,000
		1/15/2021	\$492,200,000			
23	Oregon	9/23/2020	\$35,600,000			\$35,600,000
24	Pennsylvania	3/10/2021	\$1,000,000,000			\$1,000,000,000
25	Puerto Rico	1/14/2021	\$390,700,000			\$390,700,000
26	Rhode Island	9/18/2020	\$8,700,000			\$49,900,000
		12/28/2020	\$28,400,000	3/22/2021	\$12,800,000	
27	South Carolina	2/5/2021	\$420,300,000			\$420,300,000
28	Tennessee	6/03/2020	\$36,300,000			\$681,800,000
		1/28/2021	\$645,500,000			
29	Texas	3/22/2021	\$1,900,000,000	3/22/2021	\$626,000,000	\$2,526,000,000
30	Utah	3/25/2021	\$45,100,000			\$45,100,000
31	Vermont	1/28/2021	\$29,600,000			\$29,600,000
32	Virgin Islands	9/22/2020	\$1,510,000			\$1,510,000
33	Virginia	9/16/2020	\$76,200,000			\$743,200,000
		3/2/2021	\$658,000,000			
34	Washington	2/23/2021	\$590,500,000			\$590,500,000
35	West Virginia	2/4/2021	\$196,600,000			\$196,600,000
36	Wisconsin	2/8/2021	\$328,200,000			\$328,200,000
		TOTAL	\$14,640,705,000		\$1,177,300,000	\$15,818,005,000

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