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EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

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efsp.unitedway.org



American Red Cross



Catholic Charities USA
Working to Make Poverty in America

EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

Eligible and Ineligible Expenditures



EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

❖ **Purpose of EFSP
Funds**

❖ **LRO and Vendor
Relationships**

❖ **Approved
Payment Methods
For Expenditures**

❖ **Eligible and
Ineligible
Program Costs**

Eligible and Ineligible Expenditures

PURPOSE OF EFSP FUNDS

- ✓ To provide economic emergency assistance
 - not for disaster-related emergencies
- ✓ To supplement and expand current available resources
 - not to start new programs
- ✓ To be used on an ongoing basis
 - not to be held or reserved for future use
 - not for singular or special celebratory events, holiday baskets, etc.
- ✓ To provide services within the jurisdiction's spending period

LRO AND VENDOR RELATIONSHIPS

- **Selection of vendors**
- **Issue payments to vendors only**
 - **No reimbursements to individuals (staff, volunteers, or clients)**
- **LROs may not operate as a vendor**
 - **No payments made to other LROs**
 - **Exception: Food Banks' shared maintenance fees**
- **Fiscal Agent/Conduit**
 - **Purpose of the Fiscal Agent/Conduit**
 - **Must pay the vendor directly**
 - **Exception: when agencies use per meal and per diem method**

APPROVED PAYMENT METHODS

- LRO checks
- LRO debit card
- LRO credit card
- Electronic payment from LRO's bank account



All payments must be made NO more than 90 days after the invoice date or date on the client's intake form.

QUIZ 1

Which of the following payments are INELIGIBLE?

- A. Purchases paid by petty cash
- B. Reimbursements to employees
- C. Payments made more than 90 days after the invoice date
- D. Electronic payments from LRO's bank account
- E. Payments made by a personal credit card

Answers: A, B, C and E

ELIGIBLE AND INELIGIBLE PROGRAM COSTS FOR EACH SPENDING CATEGORY

- **Served Meals**
- **Other Food**
- **Mass Shelter**
- **Other Shelter**
- **Rent/Mortgage**
- **Supplies/Equipment**
- **Emergency Repairs/Building Code**
- **Utilities**
- **Administration**

ELIGIBLE AND INELIGIBLE PROGRAM COSTS SERVED MEALS (MASS FEEDING)

Option 1 - Direct Cost

or

Option 2 - Per Meal Allowance

**Only ONE option can be used
throughout the entire spending cycle.**

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

SERVED MEALS (MASS FEEDING)

Option 1 - DIRECT COST

Eligible Costs

- **Food**
- **Consumable Supplies**
- **Limited First Aid Supplies**
- **Diapers and Feminine Hygiene Items**
- **Local Transportation Costs**

ELIGIBLE AND INELIGIBLE PROGRAM COSTS SERVED MEALS (MASS FEEDING)

Option 1 - DIRECT COST

DOCUMENTATION REQUIREMENTS

- Spreadsheet
- Itemized invoices/receipts
- Proof of payments
 - Canceled checks made to vendor
 - Bank statements for LRO debit card or electronic payments
 - Credit card statements and canceled checks made to the credit card company
- Mileage log

ELIGIBLE AND INELIGIBLE PROGRAM COSTS SERVED MEALS (MASS FEEDING)

Option 2 - Per Meal Allowance

(Approved by the Local Board at **\$2** per meal rate)

Eligible Costs

- Eligible costs under direct cost method
 - Food
 - Consumable Supplies
 - Limited First Aid Supplies
 - Diapers and Feminine Hygiene Items
 - Local Transportation Costs
- Other Related Costs
 - LRO Rent
 - LRO Utilities
 - Staff Salaries

ELIGIBLE AND INELIGIBLE PROGRAM COSTS SERVED MEALS (MASS FEEDING)

OPTION 2:

Per Meal Allowance
Documentation Requirements

DAILY PER MEAL LOG

SAMPLE DAILY PER MEAL LOG

Local Board ID Number: 9876-54

LRO ID Number: 9876-54-325

FEEDING WITH CARE
340 Tester Drive
Food City, USA

Date (month/day/year)	Number of Meals Served	Per Meal Rate (\$2.00)	TOTAL
9/12/20XX	125	\$2.00	\$250.00
9/13/20XX	100	\$2.00	\$200.00
9/20/20XX	150	\$2.00	\$300.00
9/25/20XX	124	\$2.00	\$248.00
10/1/20XX	100	\$2.00	\$200.00
10/3/20XX	155	\$2.00	\$310.00

GRAND TOTAL: \$1,508.00

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

SERVED MEALS (MASS FEEDING)

Examples of **INELIGIBLE** Costs

- Expenditures NOT associated with Serving Meals
 - Pet Products
 - Beauty Products
 - Bottle Deposits
 - Membership Fees
 - Prescriptions
- Invoices/Receipts dated outside of the spending period
- Service provided outside of the spending period (per meal allowance)
- Pre-payments
- Payments made more than 90 days after the invoice/receipt date

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

OTHER FOOD

ELIGIBLE COSTS

- **Food**
- **Vegetable Seeds**
- **Food Vouchers**
- **Gift Cards and Gift Certificate**
- **Diapers and Feminine Hygiene Items**
- **Maintenance Fees Charged by Food Banks**
- **Boxes and Bags for Food Distribution**
- **Local Transportation Costs**

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

OTHER FOOD

DOCUMENTATION REQUIREMENTS

- Spreadsheet
- Itemized invoices/receipts
- Proof of payments
 - Canceled checks made to vendor
 - Bank statements for LRO debit card or electronic payments
 - Credit card statements and canceled checks made to the credit card company
- Mileage log

QUIZ 2

Which of the following items are ineligible in the Other Food category?

- A. Diapers
- B. Bags and boxes
- C. Payments on account
- D. Holiday baskets
- E. Food for fundraising events

Answers: C, D and E

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

MASS SHELTER

Option 1 - Direct Cost

or

Option 2 - Per Diem Allowance

**Only ONE option can be used
throughout the entire spending cycle.**

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

MASS SHELTER

Option 1 - Direct Cost

Eligible Costs

- Consumable Supplies
- Limited First Aid Supplies
- Diapers and Feminine Hygiene Items
- Local Transportation Costs

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

MASS SHELTER

Option 1 - DIRECT COST

DOCUMENTATION REQUIREMENTS

- Spreadsheet
- Itemized invoices/receipts
- Proof of payments
 - Canceled checks made to vendor
 - Bank statements for LRO debit card or electronic payments
 - Credit card statements and canceled checks made to the credit card company
- Mileage log

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

MASS SHELTER

Option 2 - Per Diem Allowance

Approved by the Local Board with the rate of either **\$7.50** or **\$12.50** per night

Eligible Costs

- Eligible costs under direct cost method
 - Consumable Supplies
 - Limited First Aid Supplies
 - Diapers and Feminine Hygiene Items
 - Local Transportation Costs
- Other Related Costs
 - Shelter Rent
 - Shelter Utilities
 - Staff Salaries

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

MASS SHELTER

OPTION 2:

Per Diem Allowance
Documentation Requirements

DAILY PER DIEM LOG

SAMPLE DAILY PER DIEM LOG

Local Board ID Number: 9876-54

LRO ID Number: 9876-54-321

ABC SHELTER HOME
333 Tester Drive
Food City, USA

Date (month/day/year)	Number of Clients	Per Diem Rate (exactly \$7.50 or \$12.50 as approved by Local Board)	TOTAL
9/12/20XX	25	\$12.50	\$312.50
9/13/20XX	50	\$12.50	\$625.00
9/20/20XX	30	\$12.50	\$375.00
9/25/20XX	25	\$12.50	\$312.50
10/1/20XX	22	\$12.50	\$275.00
10/3/20XX	30	\$12.50	\$375.00

GRAND TOTAL: \$2,275.00

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

MASS SHELTER

Examples of **INELIGIBLE** Costs

- Expenditures NOT associated with housing clients in the shelter
 - Pet products
 - Food items
 - Prescriptions
 - Security service
- Invoices/Receipts dated outside of the spending period
- Service provided outside of the spending period (per diem allowance)
- Pre-payments
- Payments made more than 90 days of the invoice/receipt date

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

OTHER SHELTER

ELIGIBLE COSTS

- Off-site emergency lodging
 - Up to 30-days assistance
 - Room and taxes only
 - Pay after the client check out

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

OTHER SHELTER

DOCUMENTATION REQUIREMENTS

- Spreadsheet
- Itemized invoices/receipts
 - Vendor originated
 - Name of vendor
 - Name of client
 - Date of invoice/receipt
 - Check in and check out date
 - Charge per night
 - Total costs
 - Confidentiality statute when using a unique identifier
- Proof of payments

QUIZ 3

Which of the following items are ineligible in the Other Shelter category?

- A. Laundry service
- B. Meal costs
- C. Payments made before the end of the stay
- D. Stays beyond 30 days
- E. Stays outside of the spending period

Answers: A, B, C, D and E

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

RENT/MORTGAGE

Eligible Costs

✓ Rent assistance

- Up to one month of rent
- Still outstanding at the time of payment
- The month covered is from the current phase
- Pay no more than 10 days before the due date for current month and past due rent
- Pay no more than 30 days before the due date for the 1st month rent
- Pay no more than 90 days after the due date or date on the client's intake form
- Guarantee an additional 30 days of service

✓ Mortgage assistance

- Up to one month of mortgage
- Principal and interest only
- Still outstanding at the time of payment
- The month covered is from the current phase
- Pay no more than 10 days before the due date
- Pay no more than 90 days after the due date or date on the client's intake form
- Guarantee an additional 30 days of service

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

RENT/MORTGAGE

Examples of **INELIGIBLE** Costs

- Payment of more than one month rent
- Payment of more than one month mortgage (P&I only)
- Other fees
 - Late fees
 - Security deposits
 - Escrow
 - Property taxes
 - Insurance
 - Down payment
- Month covered was outside of the spending period
- Payments made more than 10 days before the due date
 - Current month and past due rent/mortgage
- Payments made more than 30 days before the due date
 - First month rent
- Payments made more than 90 days after the due date or date on client's intake form

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

RENT/MORTGAGE

DOCUMENTATION REQUIREMENTS

- Spreadsheet
- Rent/Mortgage Documentation
 - Landlord letters
 - Mortgage statements
 - ✓ Vendor-originated
 - ✓ Name of mortgage company
 - ✓ Information of client (including name, address, account number)
 - ✓ Break down of monthly charge (specify P&I)
 - ✓ Month being covered
 - ✓ Payment due date
 - ✓ Total outstanding amount
 - Leases for 1st month rent ONLY
- Proof of payments

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

SUPPLIES/EQUIPMENT

ELIGIBLE COSTS

- **Consumable supplies (EXAMPLES)**
 - Mass feeding provider - plates, utensils, and napkins
 - Other Food provider - bags and boxes
 - Mass Shelter provider - shampoo, toothbrushes and cleaning supplies
- **Small equipment not exceeding \$300 per item (EXAMPLES)**
 - Mass feeding provider - microwave oven, dining table and chairs
 - Other Food provider - shelving and storage containers
 - Mass Shelter provider - beds, mattresses, and cots
- **Minor emergency equipment repairs**
 - With prior Local Board approval
 - For mass feeding and mass shelter providers only
 - Not exceeding \$300 in repair costs per item
- **Diapers and feminine hygiene items**
- **Limited first aid supplies**

QUIZ 4

Which of the following are ineligible in the Supplies/Equipment category?

- A. Bags and boxes for a food bank to distribute food items
- B. Office supplies
- C. Mass shelter provider spent \$350 for a mattress
- D. Mass feeding provider spent \$120 for a microwave oven
- E. A food pantry spent \$100 to repair a refrigerator

Answers: B, C and E

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

SUPPLIES/EQUIPMENT

DOCUMENTATION REQUIREMENTS

- Spreadsheet
- Itemized invoices/receipts
- Proof of payments
 - Canceled checks made to vendor
 - Bank statements for LRO debit card or electronic payments
 - Credit card statements and canceled checks made to the credit card company

Important: LROs may not be awarded additional funds for supplies and equipment, if documenting their expenditures with per meal or per diem logs.

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

EMERGENCY REPAIRS AND BUILDING CODE

Eligible Costs

- ✓ Emergency repairs to comply with building code citations
- ✓ Facility improvements to improve accessibility for the disabled
- For mass feeding and mass shelter providers only
- Maximum expenditures: **\$2,500**
- Need prior written approval from the National Board and Local Board
- Facility owned by a not-for-profit LRO
- Repairs/work is completed and paid for by the end of the spending period

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

EMERGENCY REPAIRS AND BUILDING CODE

Examples of **INELIGIBLE** Costs

- Costs exceeding \$2,500
- Expenditures not approved by the National Board and Local Board
- Repairs/work were completed or paid outside of the spending period
- Facilities were not used for mass feeding and mass shelter providers
- Funds used for decorative or routine maintenance
- Repairs/work on profit-making, leased, government facilities and individual residences

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

EMERGENCY REPAIRS AND BUILDING CODE

DOCUMENTATION REQUIREMENTS

- **Spreadsheet**
- **Dated approval letters from both the National Board and Local Board**
- **Copy of contract or invoices/receipts**
- **Building code citation for emergency repairs**
- **Proof of payments**
 - **Canceled checks made to vendor**
 - **Bank statements for LRO debit card or electronic payments**
 - **Credit card statements and canceled checks made to the credit card company**

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

UTILITIES

Eligible Costs

✓ **Metered utility assistance**

- Up to one month billed usage cost or budgeted amount
 - e.g., electricity, gas, water and sewer service
- Each type of utility can only be paid once
- Still outstanding at the time of payment
- Billing period from the current phase or previous phase for continuous service
- Reconnection fee
- Pay no more than 10 days before the due date
- Pay no more than 90 days after the due date or date on the client's intake form
- Guarantee an additional 30 days of service

✓ **Non-metered utility assistance**

- One-time delivery
 - e.g., propane, firewood, and fuel oil
- Each type of utility can only be paid once
- Still outstanding at the time of payment
- Delivered within the spending period
- No pre-payment
- Pay no more than 90 days after the delivery date
- Provide 30 days of service

QUIZ 5

Which of the following are ineligible in the Utilities category?

- A. One month of LRO's utility bill
- B. Reconnection fees
- C. Late fees
- D. Payment for one month usage of water, electric and gas from a client's bill
- E. Amount paid was due on 3/12/2016; LRO paid on 5/20/2016

Answers: A and C

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

UTILITIES

DOCUMENTATION REQUIREMENTS

- Spreadsheet
- Proof of payments
- Delivery receipt for non-metered utility assistance
 - ✓ Vendor-originated
 - ✓ Name of vendor
 - ✓ Information of client (including name, address, account number)
 - ✓ Delivery date
 - ✓ Amount of one-time delivery
- Utility bill for metered utility assistance
 - ✓ Vendor-originated
 - ✓ Name of vendor
 - ✓ Information of client (including name, address, account number)
 - ✓ Break down of monthly charge
 - ✓ Billing period
 - ✓ Payment due date
 - ✓ Total outstanding amount
- Metered Utility Verification Form (optional)

ELIGIBLE AND INELIGIBLE PROGRAM COSTS

ADMINISTRATION

ELIGIBLE COSTS

- **Administrative Expenditures directly related to the operation of EFSP program**
 - **Staff salaries and benefits**
 - **Office supplies**
 - **Office equipment**
 - **Mailing costs**
 - **Advertising expenses**
- **Decided by the Local Board**
- **Up to 2% of the entire Local Board's award**
- **Up to 0.5% of the State Set-Aside Committee's award**

QUIZ 6

Which of the following are ineligible in the Administration category?

- A. Office supplies
- B. EFSP portion of staff salaries
- C. Advertising expenses
- D. Breakfast for Local Board meeting
- E. Lobbying costs

Answers: D and E

ELIGIBLE AND INELIGIBLE PROGRAM COSTS ADMINISTRATION

DOCUMENTATION REQUIREMENTS

Spreadsheet for direct cost and/or payroll expenses

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the Administration category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 32
LRO Name: Community Help Center, Everywhere, USA
LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

ADMINISTRATION EXPENDITURES

Payment/Check Number	Payment/Check Date (MM/DD/YY)	Payment/Check Clear Date (MM/DD/YY)	Invoice/Receipt Date (MM/DD/YY)	Invoice/Receipt Number (If no number, enter NA)	Vendor Name	Invoice/Receipt Amount	Check Amount	*EFSP Portion of Check Amount
12404	10/28/2012	11/10/2012	10/15/2012	87521479	Office Stuff	\$50.00	\$50.00	\$50.00
12408	10/28/2012	11/12/2012	10/13/2012	CP-9865	Copier Plus	\$175.00	\$175.00	\$50.00
							Total	\$100.00

Documentation for administrative costs must be maintained and retained per documentation retention requirements in the EFSP Responsibilities and Requirements Manual. This documentation may be requested at any time. It is reviewed in onsite reviews and is currently required to be submitted for the Improper Payments Elimination and Recovery Improvement Act (IPERIA) assessment.

IMPORTANT: Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Schedules must be submitted for all program categories with the Final Report.](#)

*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Note: Submit the following in a separate schedule if payroll information (from LRO's system) is provided to support EFSP expenditures.

Payroll registers for all employees who worked on the EFSP and the percentage of time charged to EFSP

Employee Name	Payroll Date	Percentage	Payroll Amount	EFSP Portion of Payroll Amount
Smith, Tester	9/30/2012	25%	\$1,250.50	\$312.63
Smith, Tester	10/15/2012	25%	\$1,250.50	\$312.63
Smith, Tester	10/31/2012	25%	\$1,250.50	\$312.63
Total				\$937.89



American Red Cross



Catholic Charities USA
Working in Solidarity in America



The National Council of the Churches of Christ in the USA



The Jewish Federation of Metropolitan Atlanta

EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

❖ **Purpose of EFSP Funds**

❖ **LRO and Vendor Relationships**

❖ **Approved Payment Methods For Expenditures**

❖ **Eligible And Ineligible Program Costs**

Eligible and Ineligible Expenditures

QUESTIONS & ANSWERS

CONTACT INFORMATION

Emergency Food and Shelter
National Board Program
701 North Fairfax Street
Alexandria, Virginia 22314

Phone: 703-706-9660

Fax: 703-706-9677

Website: efsp.unitedway.org

Email Address for inquires:

efsp@uww.unitedway.org

Email Address to send documents:

documentstoefsp@uww.unitedway.org

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