

EFSP Quick Reference Guides

Description: The Mass Shelter category is intended to allow mass shelter providers (five beds or more in one location) to provide on-site housing for clients. An agency must be awarded funds under mass shelter by the Local Board in order to have expenditures under the Mass Shelter category.

This Quick Reference Guide is provided to assist in the understanding of allowable costs and documentation requirements at a glance; it is not a substitute for the **EFSP Responsibilities and Requirements Manual (EFSP Manual)**.

For more complete information on this category, please reference the **EFSP Manual**.

Mass Shelter

For mass shelter providers, there are **TWO** options for eligible costs. One option must be selected at the beginning of the program year by the Local Board; eligible LROs must then use only one method throughout the entire spending phase. The two options are:

Option 1: Direct Costs

Agencies may use EFSP funds to purchase supplies essential to shelter individuals in a mass shelter.

Eligible costs include cots, mattresses, soap, linens, blankets, cleaning supplies. Clothing expenses are limited to diapers and underwear only. Limited amounts of personal care products and first aid supplies for use in the shelter are eligible. Certain transportation costs related to the sheltering of a client are eligible. Shelter operational costs and food expenditures are not eligible under this option.

NOTE: All cash payments and payments that are reimbursements to individuals (staff or volunteers) are **INELIGIBLE**. Agencies may not operate as vendors for themselves or other LROs; self-billing is not eligible with this funding.

Option 2: Per Diem Allowance

Agencies may use the per diem allowance to cover operational costs as well as direct expenditures. A per diem allowance of **exactly \$7.50 or \$12.50** per person may be used by mass shelter providers if:

- The rate is approved by the Local Board
- LRO's total mass shelter expenditure is accounted for using this method.

The Local Board may vary the rate between agencies depending on the level of services provided to clients.

Eligible costs within the per diem allowance include operational costs such as the shelter's rent/mortgage, utilities, and staff salaries. Shelter supplies eligible under *Option 1* are also eligible. Expenditures such as maintenance agreements and food expenditures are not eligible.

For a more complete listing of eligible costs under both options, please reference the **EFSP Manual**.

Documentation Required:

NOTE: Local Boards must allocate funds for either the direct expense method (receipts and proof of payment) or the per diem. LROs can use one method to account for all expenditures in this category. Both methods cannot be used.

■ Direct Costs:

- Itemized receipts and invoices are required.
- Receipts must have vendor's name, must be dated, and must list specific items purchased. Vouchers are not sufficient.

■ Per Diem Allowance:

- A per diem schedule is required. Mass Shelter rates must be listed at the rate of either **\$7.50** or **\$12.50** per day.
- Per diem schedule must show a **DAILY** count.
- Dates covered must be within the spending period.
- Agencies are strongly encouraged to use the per diem sample format in the **EFSP Manual**.

■ Proof of Payment:

Proof of payment must be attached to all receipts and invoices.

- Submit a copy of canceled checks (front and back), or copy of uncanceled fronts of checks and bank statements.
- Check images included in bank statements are accepted.
- Debit card or electronic payments require bank statement that identifies the vendor by name.
- Credit card payments require canceled check payable to the credit card company and a credit card statement.
- Debit and credit cards must be in agency's name.

NOTE: Receipts and proof of payment do not have to be submitted to the National Board if your agency is using the per diem method. These must be maintained by your agency.

Spreadsheet for expenditures in this category:

A summary spreadsheet of all expenditures in this category must be provided when using the direct cost method. The spreadsheet must indicate specific criteria such as check number, check amount, EFSP amount, etc. Sample spreadsheets and instructions for all program categories are available on the EFSP website, efsp.unitedway.org.

A spreadsheet is not required when using the daily per diem allowance; see option 2 of this document.

Description: The Other Shelter category is intended to allow agencies to provide off-site emergency housing for clients. Agencies may not operate as vendors for themselves or other LROs; self-billing is not eligible with EFSP funding.

This Quick Reference Guide is provided to assist in the understanding of allowable costs and documentation requirements at a glance; it is not a substitute for the **EFSP Responsibilities and Requirements Manual (EFSP Manual)**. For more complete information on this category, please reference the **EFSP Manual**.

OTHER SHELTER

Eligible Items:

- Lodging charges from a hotel or motel
- Lodging charges from a non-profit facility acting as a vendor (cannot be from your own agency or another LRO funded by EFSP)
- LROs may cover stays up to a total of 30 days (see the EFSP Manual for more information)
- Local taxes added to the bill are allowable
- Transportation costs:
Certain transportation costs related to the sheltering of a client are eligible, such as bus tokens needed to get to a facility. See the **EFSP Manual** for additional information.

Ineligible Items:

- Any stays dated outside of the spending period
- All payments made in advance; all payments must be dated after the end of the client's stay.
- Any stays exceeding 30 days
- Telephone calls
- Deposits for keys, damage and other deposits
- Transportation costs unrelated to sheltering a client, such as bus tickets, car repairs, gasoline or any client-owned transportation expenses
- Per diem schedules are not allowable in this category

Documentation Required:

- Hotel or motel invoices:
Receipts must be vendor-generated, have vendor's name and address, must be dated and must list client's name, the dates of stay and cost per night. Non-profit agencies acting as vendors must also generate invoices. Payment receipts and vouchers are not sufficient unless all of the above information is on the documentation and must be signed by a vendor representative.

NOTE: If your agency is required by statute to keep client's names confidential, you must submit a copy of the state- authorized statute and assign unique identifiers to all clients served. Please reference the **EFSP Manual**.

■ **Proof of Payment:**

Proof of payment must be attached to all receipts and invoices.

- Copy of canceled checks (front and back), or copy of uncanceled fronts of checks and bank statements.
- Check images included in bank statements are accepted.
- Debit card or electronic payments require bank statement that identifies the vendor by name.
- Credit card payments require canceled check payable to the credit card company.
- Debit and credit cards must be in agency's name.

NOTE: All cash payments, advance payments and payments that are reimbursements to individuals (staff or volunteers) are INELIGIBLE.

Spreadsheet for expenditures in this category:

A summary spreadsheet of all expenditures in this category must be provided. The spreadsheet must indicate specific criteria such as check number, check amount, EFSP amount, etc. Sample spreadsheets and instructions for all program categories are available on the EFSP website, efsp.unitedway.org.

Description: The Rent/Mortgage category is intended to allow agencies to pay up to a one-month amount of rent or mortgage for qualifying clients. Each household may receive this assistance only one time per spending period.

This Quick Reference Guide is provided to assist in the understanding of allowable costs and documentation requirements at a glance; it is not a substitute for the **EFSP Responsibilities and Requirements Manual (EFSP Manual)**. For more complete information on this category, please reference the **EFSP Manual**.

RENT/MORTGAGE

Eligible Items:

- One month of past due balance of rent or mortgage
- One month of current balance of rent or mortgage
- First month's rent

NOTE: When paying on rent or mortgage for mobile homes, agencies may include the cost of lot fees in the payment.

Ineligible Items:

- More than one month's rent or mortgage payment
- First month of new mortgage
- Deposits
- Escrow payments, taxes and insurance
- All fees, including late fees, condo fees, homeowner association fees/dues
- Rent or mortgage on an agency's own facility is not eligible

The following conditions must be met before payment is made:

- **Current rent** - payment due within 10 calendar days
- **First month's rent** - payment may be made up to 30 days prior to the move-in date
- **Past due rent** - amount paid must be totally outstanding at the time of payment
- All other resources have been exhausted
- The home/apartment is the client's primary residence
- Client must be the one responsible for the payment
- Payment is limited to one month of assistance per spending period
- Payment must guarantee 30 days of additional service
- Assistance can be provided to the client by only one LRO in the jurisdiction

NOTE: Agencies are strongly encouraged to use the *Rent/Mortgage verification form in the EFSP Manual*.

Documentation Requirements – RENT:

- **First month's rent:**
 - Dated and signed lease, complete with all pages **OR**
 - Landlord letter (dated and signed by landlord) with client's name and address, the move-in date, and monthly rent amount

NOTE: Leases are only accepted as stand-alone documentation only for cases of first month's rent.

- **Current month's rent:**

Landlord letter or rent verification form (dated and signed by landlord) with client's name and address, the specific month being covered, rent due date and monthly rent amount.

- **Past due month's rent:**

Landlord letter or rent verification form (dated and signed by landlord) with client's name and address, the specific month being covered, monthly rent amount, rent due date and the total rent amount outstanding at the time of payment.

Documentation Requirements - MORTGAGE

Mortgage assistance is limited to principal and interest only; escrow, taxes, insurance and late fees cannot be included in the payment. Only mortgages on principal residences are eligible; payments on 2nd mortgages and lines of credit are not eligible. Forbearance loans and loan modification fees are also ineligible.

- **Current month's mortgage:**

Mortgage statement, rent verification form or letter from mortgagor showing the client's name and address, the mortgagor name, account number, monthly amount of principal and interest, and date due.

- **Past due month's mortgage:**

Mortgage statement, rent verification form or letter from mortgagor showing the client's name and address, the mortgagor name, account number, monthly amount of principal and interest, due date and the amount outstanding at the time of payment.

Proof of Payment for all RENTS/MORTGAGES:

Submit a copy of canceled checks (front and back), or copy of uncanceled fronts of checks and bank statements. Check images included in bank statements are accepted. Debit card or electronic payments require bank statement that identifies the vendor by name. Credit card payments require canceled check payable to the credit card company. Debit and credit cards must be in agency's name.

Spreadsheet for expenditures in this category:

A summary spreadsheet of all expenditures in this category must be provided. The spreadsheet must indicate specific criteria such as check number, check amount, EFSP amount, etc. Sample spreadsheets and instructions for all program categories are available on the EFSP website, efsp.unitedway.org.

SPECIAL NOTES:

1. Cash payments, money orders and reimbursements to individuals who are not the landlords or mortgagors are **ineligible**.
2. Agencies may pay up to **\$250.00** on any past due balance and not be required to present verification of monthly rent amount. However, the documentation must show that the entire amount was outstanding at the time of payment and other required information.

Description: The Served Meals category is intended to allow mass feeding facilities to pay for the purchase of food items, items used to prepare and serve food, and other food-related items to assist in the mass feeding of eligible clients. Your agency must be awarded funds under mass feeding by your Local Board in order to have expenditures under the Served Meals category.

This Quick Reference Guide is provided to assist in the understanding of allowable costs and documentation requirements at a glance; it is not a substitute for the *EFSP Responsibilities and Requirements Manual (EFSP Manual)*. For more complete information on this category, please reference the *EFSP Manual*.

Served Meals

For mass feeding facilities, there are **TWO** options for eligible costs. One option must be selected at the beginning of the program year by the Local Board; eligible LROs must then use only one method throughout the entire spending phase. The two options are:

Option 1: Direct Costs

Agencies may use EFSP funds to purchase food items and supplies essential to prepare meals onsite in a mass feeding facility.

Eligible Items:

- Any food used in served meals (cold or hot)
- Paper products (paper plates, towels, toilet tissue)
- Items and utensils used to prepare food (forks, pots, pans, gloves, etc.)
- Cleaning products
- Limited amounts of first-aid supplies
- Transportation costs:
 - Local transportation expenses for pickup and delivery of food, and for transporting clients to a feeding site.
 - Mileage log must be provided at the published rate in the **EFSP Manual**.
 - Public transportation

Ineligible Items:

- Any items not related to the serving of food
- Pet foods and products
- Excessive snacks and sweets
- Purchases for staff events/functions
- Holiday dinners/events

NOTE: Cash payments and payments that are reimbursements to individuals (staff or volunteers) are INELIGIBLE.

Option 2: Per Meal Allowance

Agencies may use the per meal allowance to cover operational costs as well as direct expenditures. A per meal allowance of exactly **\$2.00** per meal may be used if approved by the Local Board, **AND** if the LRO's total expenditures are accounted for using this method. Eligible costs within the per meal allowance include operational costs such as the agency's rent/mortgage, utilities and staff salaries. Supplies eligible under Option 1 are also eligible.

Documentation Required:

NOTE: Local Boards must allocate funds for either the direct expense method (receipts and proof of payment) or the per meal method and use one method to account for all expenditures in this category. Both methods cannot be used.

■ Itemized receipts and invoices:

Receipts must have vendor's name, must be dated within the spending period, and must be itemized (specific items purchased must be listed). LRO purchase orders and summarized billing statements are **not** accepted.

■ Per Meal Allowance:

- A per meal schedule is required. Allowance must be listed as **\$2.00** per meal
- Per meal schedule must show a DAILY count
- Dates covered must be within the spending period
- Agencies are strongly urged to use the per meal schedule sample format in the **EFSP Manual**.

■ Proof of Payment:

Proof of payment must be attached to all receipts, invoices, gift card purchases and vouchers.

- Submit a copy of canceled checks (front and back), or copy of uncanceled fronts of checks and bank statements.
- Check images included in bank statements are accepted.
- Debit card or electronic payments require bank statement that identifies the vendor by name.
- Credit card payments require canceled check payable to the credit card company and a credit card statement.
- Debit and credit cards must be in agency's name.

NOTE: Receipts and proof of payment do not have to be submitted to the National Board, if your agency is using the per meal allowance method. These must be maintained by your agency.

Spreadsheet for expenditures in this category:

A summary spreadsheet of all expenditures in this category must be provided. The direct cost spreadsheet must indicate specific criteria such as check number, check amount, EFSP amount, etc. Sample spreadsheet and instructions for all program categories are available on the EFSP website, efsp.unitedway.org.

NOTE: A spreadsheet is not required when using the daily per meal allowance; see option 2 of this document.

Description: The Other Food category is intended to allow agencies such as food pantries and food banks to pay for the purchase of food items, food vouchers and food gift cards/certificates to assist in the feeding of eligible clients.

This Quick Reference Guide is provided to assist in the understanding of allowable costs and documentation requirements at a glance; it is not a substitute for the **EFSP Responsibilities and Requirements Manual (EFSP Manual)**. For more complete information on this category, please reference the **EFSP Manual**.

OTHER FOOD

Eligible items:

- All food items
- Diapers and feminine hygiene products
- Gift cards/certificates
- Food Vouchers
- Boxes and plastic storage bags
- Maintenance fees charged by food banks
- Transportation costs:
 - Local transportation expenses for pickup and delivery of food, and for transporting clients to a feeding site.
 - Mileage log must be provided at the published rate in the EFSP Manual.
 - Public transportation

Ineligible items:

- Items used in serving food, such as eating utensils
- Paper products
- Cleaning products
- Personal care products
- Vitamins and first aid products
- Pet foods and products
- Excessive snacks and sweets
- Purchases for staff events/functions
- Food purchases for holiday dinners/events
- Per diem or meal allowance spreadsheets are not allowable in this category

NOTE: Cash payments and payments that are reimbursements to individuals (staff or volunteers) are **INELIGIBLE**.

Documentation Required:

■ **Itemized receipts and invoices:**

Receipts must have vendor's name, must be dated, and must list specific items purchased. Summarized billing statements and purchase orders are not sufficient.

■ **Food Vouchers:**

All vouchers must list the exact amount of purchase, list purchase restrictions, and must be signed by the purchaser, an agency representative, and the vendor representative. Agencies are strongly urged to use the voucher sample format in the **EFSP Manual**.

NOTE: Itemized receipts are not required for correctly completed food vouchers.

■ **Gift cards/certificates:**

All gift cards/certificates must have restrictions stated limiting purchases to "food only", or "food, diapers and feminine hygiene products only"; no non-food items, alcohol, cigarettes or lottery purchases, and no cash back.

Agencies must submit a dated receipt or invoice for the purchase of the gift cards/certificates, and must also submit one copy of the front and back of a single gift card/certificate indicating restrictions.

■ **Proof of Payment:**

Proof of payment must be attached to all receipts, invoices, gift card purchases and vouchers.

- Submit a copy of canceled checks (front and back), or copy of uncanceled fronts of checks and bank statements.
- Check images included in bank statements are accepted.
- Debit card or electronic payments require bank statement that identifies the vendor by name.
- Credit card payments require canceled check payable to the credit card company and credit card statement.
- Debit and credit cards must be in agency's name.

Spreadsheet for expenditures in this category:

A summary spreadsheet of all expenditures in this category must be provided. The spreadsheet must indicate specific criteria such as check number, check amount, EFSP amount, etc. Sample spreadsheets and instructions for all program categories are available on the EFSP website, efsp.unitedway.org.

Description: The administrative allowance for the EFSP was established by the National Board for use by Local Boards and Local Recipient Organizations (LROs) to help defray the costs of administering this program.

This Quick Reference Guide is provided to assist in the understanding of allowable costs and documentation requirements at a glance; it is not a substitute for the *EFSP Responsibilities and Requirements Manual (EFSP Manual)*. For more complete information on this category, please reference the **EFSP Manual**.

Administrative Allowance

The Local Board decides the awarding of administrative funds to agencies. Agencies are encouraged to apply for funds for administration within their award. EFSP's administrative allowance may only be spent on the costs associated with administering this program. The current administrative allowances are:

Local Boards: 2% of the entire jurisdiction's award; this is part of the award and is not an addition to the award.

- The 2% may be used by the Local Board, OR
- The Local Board may award portions of this 2% to funded agencies for administrative costs.
- No LRO may use more than 2% of their own award for administration.

State Set-Aside Committees (SSAs): One-half of 1% of the SSA's award; this is part of the award and is not an addition to the award.

- The one-half of 1% may be used by the SSA, OR
- SSAs acting as Local Boards funding agencies directly may either use the 2% Local Board allowance OR the one-half of 1% allowance for SSAs—they cannot use both.

Eligible Items:

- Portions of salaries and benefits for employees directly associated with the administration of the EFSP
- Office supplies
- Office equipment
- Mailing costs
- Advertising expenses

Ineligible Items:

- Expenses not directly related to the administration of the EFSP
- Administrative costs exceeding 2% of the total award amount for the jurisdiction
- Lobbying costs
- All food costs/Meals for the Local Board meetings

Documentation Required:

Examples of the types of documentation that must be retained includes (but is not limited to):

- Itemized receipts and invoices
- Receipts must be vendor-generated, must be dated, and must list specific items purchased
- Payroll registers for employees directly involved with EFSP administration

Proof of Payment:

Proof of payment must be attached to all receipts and invoices.

- Submit a copy of canceled checks (front and back), or copy of uncanceled fronts of checks and bank statements.
- Check images included in bank statements are accepted.
- Debit card or electronic payments require bank statement that identifies the vendor by name.
- Credit card payments require canceled check payable to the credit card company.
- Debit and credit cards must be in agency's name.

Spreadsheet for expenditures in this category:

A summary spreadsheet of all expenditures in this category must be provided. The spreadsheet must indicate specific criteria such as check number, check amount, EFSP amount, etc. Sample spreadsheets and instructions for all program categories are available on the EFSP website, efsp.unitedway.org.

NOTE: Although documentation of administrative expenses does not have to be submitted with the LRO Final Report, this documentation must be accessible for submission and/or review on-site or as requested.

The review of administrative documentation may be necessary to comply with audit requirements of the program, including government audits. Per EFSP requirements, all documentation must be retained for three years after the Final Report has been submitted and accepted by the National Board. Please redact (black out) personally identifiable information (i.e., Social Security Number) on registers or other documentation, as necessary.