

EFSP

Quick Reference Guide for SERVED MEALS Emergency Food and Shelter National Board Program

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.