

## 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 documentation requirements for each option are:

#### Option 1: Reimbursement of Direct Costs

Agencies may use EFSP funds to purchase 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:** All 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 expenditure is 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 one are also eligible.

#### Documentation Required:

**NOTE:** Local Boards must allocate funds for either the direct expense method (receipts and canceled checks) 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).

##### ■ 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 statement. 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:** Receipts and proof of payment are not necessary if your agency is using the per meal allowance method.