

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.