

Description: The Supplies and Equipment category is intended to allow agencies including served meal facilities, mass shelter facilities, food pantries and food banks to purchase supplies and equipment necessary for the provision of food and/or shelter. Agencies may not operate as vendors for themselves or other LROs; self-billing is not eligible with this 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.

Supplies and Equipment

Served meal and mass shelter providers, food pantries, and food banks must note the following rules when claiming expenditures under the Supplies and Equipment category:

- Agencies cannot claim any expenditure under the Supplies and Equipment category if the agency is using the per diem or per meal method of providing documentation for either Served Meals or Mass Shelter. This is not allowed as these expenditures would be covered by the per meal/per diem allowance.
- Expenditures under this category are limited to a maximum amount of \$300.00 per item.

Purchases in the Supplies category must correspond to the category funded:

- If claiming expenditures under Served Meals, all purchases must be related to the providing or serving of food.
- If claiming expenditures under Mass Shelter, all purchases must be related to providing shelter.

Eligible items:

- Food Pantries and Food Banks: plastic bags for repackaging food, boxes for storing and distributing food, shelving, hand truck; freezer; items essential to making purchased or donated food available to clients.
- Mass feeding facilities: pots and other cooking utensils, small or large appliances, paper products, shelving, plates and other serving utensils, cleaning products; any item essential to the serving of food.
- Mass shelter facilities: cots, beds, blankets, pillows, limited amounts of personal products such as toothpaste and toothbrushes, soap, cleaning materials, limited first-aid supplies, underwear.

Ineligible items:

- Any items or equipment costs over \$300.00 per item.
- Curtains, carpet, clothing other than underwear, TV's, computer/electronic equipment, office supplies and equipment, bedroom furniture other than beds (lamps, nightstands, etc.), prescriptions and medical equipment, decorative items, purchases of supplies or equipment meant for an individual's home or private use, and a canopy/tent to cover an area.

Expenditures such as facility repairs, maintenance agreements for equipment and the food expenditures themselves are not eligible under this category.

Special Note: All agencies, regardless of the category of funding, are allowed to purchase diapers and feminine hygiene products to provide clients with a minimal emergency supply. Expenditures for diapers should be reported under the Supplies and Equipment category.

Documentation Required:

- **Itemized receipts and invoices:**
Receipts must have vendor's name, must be dated, and must list specific items purchased.
- **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.