

# EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM

This document contains sample spreadsheets of the required elements that must be provided for each eligible spending category of the Emergency Food and Shelter Program (EFSP). An explanation of each element has been provided.

**IMPORTANT:** Schedules alone are not sufficient to document EFSP expenditures; documentation must be maintained with the schedules and presented together if it is requested.

This document is provided to assist in the understanding of the accountability of the EFSP Local Boards and Local Recipient Organizations (LROs) in the area of documentation support for expenditures made with EFSP funds. This is not a substitute for the EFSP Responsibilities and Requirements Manual (EFSP Manual). For more complete information on required documentation and retention guidelines, please reference the EFSP Manual.

SAMPLE SPREADSHEETS

Eligible Expenditure Categories of the Emergency Food and Shelter National Board Program	Required Elements for Spreadsheets
<ul style="list-style-type: none"> <li>▪ Served Meals</li> <li>▪ Other Food</li> <li>▪ Mass Shelter</li> <li>▪ Other Shelter</li> <li>▪ Rent/Mortgage</li> <li>▪ Supplies and Equipment</li> <li>▪ Rehabilitation (Emergency Repairs/Building Code)</li> <li>▪ Utilities (Energy)</li> <li>▪ Administration</li> </ul>	<ul style="list-style-type: none"> <li>▪ Client Address</li> <li>▪ Client First Name</li> <li>▪ Client Last Name</li> <li>▪ Due Date</li> <li>▪ EFSP Amount</li> <li>▪ Invoice Amount</li> <li>▪ Invoice Number</li> <li>▪ Month Paid</li> <li>▪ Monthly Rent/Mortgage</li> <li>▪ Payment Check Amount</li> <li>▪ Payment/Check Clear Date</li> <li>▪ Payment/Check Date</li> <li>▪ Payment/Check Number</li> <li>▪ Payroll Registers</li> <li>▪ Vendor Name</li> </ul>

**Required Elements Explanation**

**Client Address:** residence of the individual seeking assistance; the individual must be responsible for the service at the address (**this only applies to rent/mortgage and utility categories**)

**Client First Name:** legal name of the individual seeking assistance (**this only applies to other shelter, rent/mortgage and utility categories**)

**Client Last Name:** legal name of the individual seeking assistance (**this only applies to other shelter, rent/mortgage and utility categories**)

**Due Date:** date the client’s rent/mortgage and/or utility bills had to be paid (**this only applies to rent/mortgage and utility categories**); if a non-metered utility bill is paid and no due date is on the invoice/receipt, indicate not applicable (N/A) on the spreadsheet

**EFSP Amount:** portion of the purchase paid with EFSP funds

**Invoice Amount:** total cost of purchase

**Invoice Number:** preprinted number on the invoice/receipt from vendors; if there is no invoice number, indicate not applicable (N/A) on the spreadsheet

**Month Paid:** service period paid for client’s rent/mortgage and/or utility bills (**this only applies to rent/mortgage and utility categories**); if a non-metered utility bill is paid, indicate not applicable (N/A) on the spreadsheet

**Monthly Rent:** a client’s regular/usual rent (**no deposits, late fees or other fees**)

**Payment/Check Amount:** cost paid to vendors for services provided

**Payment/Check Clear Date:** date the payment/check goes through banking system (also known as cancellation date of a check); EFSP generally references the check or the bank statement for this information. If an agency’s debit/credit card is used, the date will be the same as the purchase date.

**Payment/Check Date:** date the payment/check is issued (date printed on the check, money order, etc.) to pay vendors; if an agency’s credit/debit card is used, indicate credit card or debit card in the spreadsheet (**do not** include the card number)

**Payment/Check Number:** preprinted number on check, money order, etc. used to pay vendors for service; if an agency’s credit/debit card is used, indicate credit card or debit card in the spreadsheet (**do not** include the card number)

**Payroll Registers:** payroll registers from the LRO’s system for all employees who worked on the EFSP and the percentage of time charged to EFSP

**Vendor Name:** company or individual that provided services for agency or clients

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the *Served Meals* category (when not using the per meal allowance) with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

**SERVED MEALS EXPENDITURES**

(A spreadsheet is required when not using the per meal allowance. The per meal schedule replaces the spreadsheet.)

Payment/Check Number	Payment/Check Date	Payment/Check Clear Date	Invoice Number	Vendor Name	Invoice Amount	Payment/Check Amount	*EFSP Amount
12381	10/28/2011	10/30/2011	CH54321-20	Wholesale Warehouse	\$250.00	\$250.00	\$150.00
12386	10/28/2011	11/5/2011	987675	Supplies and More	\$800.00	\$800.00	\$800.00
12387	10/28/2011	11/5/2011	LK-555-05	Buy More, Inc.	\$800.00	\$800.00	\$700.00
12391	10/30/2011	11/15/2011	8887-985	Plates and more	\$1,000.00	\$1,000.00	\$1,000.00
12393	10/30/2011	11/14/2011	8887-988	Plates and more	\$1,500.00	\$1,500.00	\$1,000.00
<b>Total</b>						<b>\$4,350.00</b>	<b>\$3,650.00</b>

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Schedules must be submitted for all program categories.](#)

\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Other Food** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

**OTHER FOOD EXPENDITURES**

Payment/Check Number	Payment/Check Date	Payment/Check Clear Date	Invoice Number	Vendor Name	Invoice Amount	Payment/Check Amount	*EFSP Amount
12365	8/28/2011	9/5/2011	CH54321-05	Wholesale Warehouse	\$250.00	\$250.00	\$150.00
12366	8/28/2011	10/1/2011	987654	Bulk Food Supplier	\$875.00	\$875.00	\$875.00
12375	8/28/2011	9/15/2011	546-987	Buy More, Inc.	\$800.00	\$800.00	\$700.00
12378	8/30/2011	9/3/2011	6698874	Food and More	\$1,000.00	\$1,000.00	\$1,000.00
12380	8/30/2011	9/3/2011	6698875	Food and More	\$1,500.00	\$1,500.00	\$1,000.00
<b>Total</b>						<b>\$4,425.00</b>	<b>\$3,725.00</b>

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Schedules must be submitted for all program categories.](#)

**\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the *Mass Shelter* category (when not using a per diem allowance) with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by payment/check number. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

**MASS SHELTER EXPENDITURES**

(A spreadsheet is required when not using a per diem allowance. The per diem schedule replaces the spreadsheet.)

Payment/Check Number	Payment/Check Date	Payment/Check Clear Date	Invoice Number	Vendor Name	Invoice Amount	Payment Check Amount	*EFSP Amount
12395	10/28/2011	11/20/2011	CH54321-22	Wholesale Warehouse	\$250.00	\$250.00	\$150.00
12396	10/28/2011	11/10/2011	987678	Supplies and More	\$800.00	\$800.00	\$800.00
12397	10/28/2011	11/10/2011	LK-555-10	Buy More, Inc.	\$800.00	\$800.00	\$700.00
12398	10/30/2011	11/5/2011	8887-CHC	Beds and Stuff	\$1,000.00	\$1,000.00	\$1,000.00
12399	10/30/2011	11/5/2011	8887-CHC	Beds and Stuff	\$1,500.00	\$1,500.00	\$1,000.00
<b>Total</b>						<b>\$4,350.00</b>	<b>\$3,650.00</b>

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Schedules must be submitted for all program categories.](#)

**\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Other Shelter** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in **order by the clients' last names**. The documentation provided to support the expenditures attributable to EFSP should also be in order by clients' last names following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

**OTHER SHELTER EXPENDITURES**

Client Last Name	Client First Name	Number of Nights of Stay	Invoice Number	Vendor Name	Payment/Check Number	Payment/Check Date	Payment/Check Clear Date	Payment/Check Amount	*EFSP Amount
Adams	Tester L.	5	98745	City Place Motel	12468	8/28/2012	9/10/2012	\$250.00	\$250.00
Barr	Sample	6	98746	City Place Motel	12469	8/28/2012	9/15/2012	\$300.00	\$300.00
Hughes	Sampler	2	98747	City Place Motel	12475	8/28/2012	9/15/2012	\$125.00	\$125.00
Smith	Tester	2	654	Town Inn	12478	8/30/2012	9/30/2012	\$75.00	\$75.00
Walker	Test	3	521-01	Family Inn	12480	8/30/2012	9/6/2012	\$165.00	\$100.00
Total								\$915.00	\$850.00

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Schedules must be submitted for all program categories.

**\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Supplies and Equipment** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in **order by payment/check number**. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

**SUPPLIES AND EQUIPMENT EXPENDITURES**

Payment/Check Number	Payment/Check Date	Payment/Check Clear Date	Invoice Number	Vendor Name	Invoice Amount	Payment/Check Amount	*EFSP Amount
12383	9/28/2011	10/3/2011	CH54321-10	Wholesale Warehouse	\$250.00	\$250.00	\$150.00
12385	9/28/2011	10/15/2011	987658	Bulk Food Supplier	\$800.00	\$800.00	\$800.00
12388	9/28/2011	10/14/2011	546-658	Buy More, Inc.	\$800.00	\$800.00	\$700.00
12389	9/30/2011	10/3/2011	6698888	Food and More	\$1,000.00	\$1,000.00	\$1,000.00
12390	9/30/2011	10/3/2011	6698889	Food and More	\$1,500.00	\$1,500.00	\$1,000.00
<b>Total</b>						<b>\$4,350.00</b>	<b>\$3,650.00</b>

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Schedules must be submitted for all program categories.

**\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.**

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Rehabilitation (Emergency Repairs/Building Code)** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in **order by payment/check number**. *The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the schedule, if required to be submitted.*

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

*Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.*

**REHABILITATION (EMERGENCY REPAIRS/BUILDING CODE) EXPENDITURES**

Payment/Check Number	Payment/Check Date	Payment/Check Clear Date	Invoice Number	Vendor Name	Invoice Amount	Payment/Check Amount	*EFSP Amount
12405	10/28/2012	11/3/2012	INV0587	ABC Construction Company	\$1,250.00	\$1,250.00	\$1,250.00
12407	10/28/2012	11/4/2012	987678	Handyman & More	\$500.00	\$500.00	\$500.00
<b>Total</b>						<b>\$1,750.00</b>	<b>\$1,750.00</b>

*Expenditures in this category require both Local Board and National Board written approval. For building code items, a copy of the building code citation is required. All of these items must be obtained and retained per documentation retention requirements in the EFSP Responsibilities and Requirements Manual. If documentation is required to be reviewed by EFSP or other appropriate entities, these documents must be provided in the documentation for review to support the expenditures reported on the Final Report.*

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Schedules must be submitted for all program categories.](#)

**\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.**

*Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.*



Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the Rent/Mortgage category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in order by the clients' last names. The documentation provided to support the expenditures attributable to EFSP should also be in order by clients' last names following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

**RENT/MORTGAGE EXPENDITURES**

Client Last Name	Client First Name	Client Address	Vendor Name	Monthly Rent/ Mortgage	Due Date	Month Paid	Payment/ Check Number	Payment/ Check Date	Payment/ Check Clear Date	Payment/ Check Amount	*EFSP Amount
Adams	Tester L.	123 A Street Alex, VA	Housing Authority	\$500.00	5/1/2011	5/2011	12354	8/28/2011	9/20/2011	\$250.00	\$250.00
Barr	Sample	456 B Street Alex, VA	Caring Group of Alexandria	\$875.00	6/1/2011	6/2011	12356	8/28/2011	9/21/2011	\$875.00	\$875.00
Hughes	Sampler	231 What Ave Alex, VA	S.R. Rental Company	\$955.00	7/1/2011	7/2011	12357	8/28/2011	9/30/2011	\$955.00	\$905.00
Smith	Tester	124 Play Place Happy, VA	S. R. Rental Company	\$975.00	8/1/2011	8/2011	12359	8/30/2011	9/5/2011	\$975.00	\$975.00
Walker	Test	543 Jump St. Happy, VA	S. K. Helper	\$1,125.00	7/1/2011	7/2011	12360	8/30/2011	9/6/2011	\$1,125.00	\$1,125.00
Total										\$4,180.00	\$4,130.00

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. Schedules must be submitted for all program categories.

\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Utilities** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in **order by the clients' last names**. The documentation provided to support the expenditures attributable to EFSP should also be in order by clients' last names following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

**UTILITY EXPENDITURES**

Client Last Name	Client First Name	Client Address	Vendor Name	TYPE	Due Date	Month Paid	Payment/ Check Number	Payment/ Check Date	Payment/ Check Clear Date	Payment / Check Amount	*EFSP Amount
Adams	Tester L.	123 A Street Alex, VA	ABC Utility Service	Gas	5/12/2011	4/2011	12346	6/12/2011	6/20/2011	\$150.00	\$150.00
Barr	Sample	456 B Street Alex, VA	ABC Utility Service	Gas	6/12/2011	5/2011	12349	07/20/2011	7/30/2011	\$175.00	\$175.00
Hughes	Sampler	231 What Ave Alex, VA	Town Water Company	Water	7/20/2011	6/2011	12350	8/28/2011	9/25/2011	\$55.00	\$55.00
Smith	Tester	124 Play Place Happy, VA	Town Utility Coop	Electric	1/15/2012	12/2011	12347	1/22/2012	2/28/2012	\$75.00	\$75.00
Walker	Test	543 Jump St. Happy, VA	Shell Propane Company	Gas	N/A	N/A	12348	1/25/2012	2/22/2012	\$125.00	\$105.00
<b>Total</b>										<b>\$580.00</b>	<b>\$560.00</b>

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Schedules must be submitted for all program categories.](#)

\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

Below is a sample spreadsheet of the elements that must be included in the spreadsheet provided to the National Board to support ALL expenditures made in the **Administration** category with Emergency Food and Shelter Program (EFSP) funds. The spreadsheet must be presented to the National Board in **order by payment/check number**. The documentation provided to support the expenditures attributable to EFSP should also be in payment/check number order following the schedule, if required to be submitted.

Ensure that your agency's name is included on the page along with your LRO 9-digit ID number and the Phase number.

Phase: 30  
 LRO Name: Community Help Center, Everywhere, USA  
 LRO ID Number: 1234-00-123

Schedules alone are not sufficient. Documentation must be obtained, maintained, retained and submitted to EFSP (if required) to support all expenditures made with EFSP funds.

**ADMINISTRATION EXPENDITURES**

Payment/Check Number	Payment/Check Date	Payment/Check Clear Date	Invoice Number	Vendor Name	Invoice Amount	Payment/ Check Amount	*EFSP Amount
12404	10/28/2012	11/10/2012	87521479	Office Stuff	\$50.00	\$50.00	\$50.00
12408	10/28/2012	11/12/2012	CP-9865	Copier Plus	\$175.00	\$175.00	\$50.00
<b>Total</b>						<b>\$225.00</b>	<b>\$100.00</b>

Documentation for administrative costs must be maintained and retained per documentation retention requirements in the EFSP Responsibilities and Requirements Manual. This documentation may be requested at any time. It is reviewed in onsite reviews and is currently required to be submitted for the Improper Payments Information Act (IPIA) assessment.

**IMPORTANT:** Schedules along with documentation, even if documentation is not required to be submitted to the National Board, must be maintained and retained per documentation retention guidelines in the Responsibilities and Requirements Manual. [Schedules must be submitted for all program categories with the Final Report.](#)

\*The total EFSP amount in the schedule must equal the amount reported in the category on Final Report.

Please note that a report or spreadsheet from your agency's financial system is acceptable, provided it contains the required elements shown in this sample. The order of the items in the report or spreadsheet should be the same as noted above as much as possible.

**Note:** Submit the following in a separate schedule if payroll information (from LRO's system) is provided to support EFSP expenditures.

Payroll registers for all employees who worked on the EFSP and the percentage of time charged to EFSP				
Employee Name	Payroll Date	Percentage	Payroll Amount	EFSP Amount
Smith, Tester	9/30/2012	25%	\$1,250.50	\$312.63
Smith, Tester	10/15/2012	25%	\$1,250.50	\$312.63
Smith, Tester	10/31/2012	25%	\$1,250.50	\$312.63
Smith, Tester	11/15/2012	25%	\$1,250.50	\$312.63