

Description: The administrative allowance for the EFSP was established by the National Board for use by Local Boards and Local Recipient Organizations (LROs) to help defray the costs of administering this program.

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**.

Administrative Allowance

The Local Board decides the awarding of administrative funds to agencies. Agencies are encouraged to apply for funds for administration within their award. EFSP's administrative allowance may only be spent on the costs associated with administering this program. The current administrative allowances are:

Local Boards: 2% of the entire jurisdiction's award; this is part of the award and is not an addition to the award.

- The 2% may be used by the Local Board, OR
- The Local Board may award portions of this 2% to funded agencies for administrative costs.
- No LRO may use more than 2% of their own award for administration.

State Set-Aside Committees (SSAs): One-half of 1% of the SSA's award; this is part of the award and is not an addition to the award.

- The one-half of 1% may be used by the SSA, OR
- SSAs acting as Local Boards funding agencies directly may either use the 2% Local Board allowance OR the one-half of 1% allowance for SSAs—they cannot use both.

Eligible Items:

- Portions of salaries and benefits for employees directly associated with the administration of the EFSP
- Office supplies
- Office equipment
- Mailing costs
- Advertising expenses

Ineligible Items:

- Expenses not directly related to the administration of the EFSP
- Administrative costs exceeding 2% of the total award amount for the jurisdiction
- Lobbying costs
- All food costs/Meals for the Local Board meetings

Documentation Required:

Examples of the types of documentation that must be retained includes (but is not limited to):

- Itemized receipts and invoices
- Receipts must be vendor-generated, must be dated, and must list specific items purchased
- Payroll registers for employees directly involved with EFSP administration

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, efsp.unitedway.org.

NOTE: Although documentation of administrative expenses does not have to be submitted with the LRO Final Report, this documentation must be accessible for submission and/or review on-site or as requested.

The review of administrative documentation may be necessary to comply with audit requirements of the program, including government audits. Per EFSP requirements, all documentation must be retained for three years after the Final Report has been submitted and accepted by the National Board. Please redact (black out) personally identifiable information (i.e., Social Security Number) on registers or other documentation, as necessary.