

## EFSP Phase35- Ineligible Program Costs

The following purposes for which funds **cannot be used** include, but are not limited to:

1. **CASH PAYMENTS** of any kind, including checks made out to cash, petty cash expenditures, money orders or cashier checks purchased with cash.
2. Payments made in any form **other than** LRO check, LRO credit card, electronic payment from the LRO's bank account or LRO debit card to vendor. (Payments may not be made to clients.)
3. Advances or reimbursements to staff, volunteers, or clients for program purchases. Cash back to client from gift certificates/vouchers.
4. Payments made more than 90 days after the receipt/invoice or client intake date.
5. Reimbursement to other LROs or agencies including those agencies under an LRO serving as a Fiscal Agent or Fiscal Conduit.
6. Fees: No bank fees, membership fees to food banks, shopping clubs, etc.
7. Deposits of any kind.
8. Administrative cost reimbursement to state or regional offices of governmental or voluntary organizations.
9. Use of administrative funds for purposes other than administering EFSP.
10. No meals/food or beverages may be purchased for EFSP Local Board meetings with the administrative funding.
11. Lobbying efforts.
12. Expenditures made outside jurisdiction's spending period. All award funds must be expended within the current phase begin and end dates.
13. No pre-payment for expenses or services not yet rendered or incurred (i.e., where no goods or services have been provided prior to payment during program period).
14. Telephone costs, salaries, or office equipment by LRO, except as administrative allowance authorized by the Local Board, and limited to the total allowance (2%) of the LRO's award.
15. Rental security deposit or revolving loan accounts.
16. Payments of more than one month's mortgage, first month's mortgage, or down payment on mortgage. Payment on home equity loan or home equity line of credit.
17. Purchase/lease of real property (land or buildings) of any kind.
18. Property taxes of any kind, escrow accounts, insurance, legal fees, or condo fees.
19. Late fees for rent, mortgage, or utility assistance.
20. Payment of more than one month's rent.
21. Payment of more than one month's portion of a utility bill.
22. Payment of more than \$300 per item of essential equipment.
23. Lease-purchase agreement or equipment leases.
24. Routine maintenance of LRO facilities, routine maintenance or service contracts on equipment.
25. Construction, rehabilitation or remodeling for expansion of service.
26. Repairs of any kind to an individual's home or apartment.
27. Supplies or equipment purchases for an individual's home or private use.
28. Transportation of people **not** related to the direct provision of food or shelter (e.g., to another agency, another city, etc.). Also transportation to a relative's or friend's home.
29. Gas or repairs for client-owned vehicles, maintenance or repairs to LRO-owned vehicles (e.g., oil, tires, etc.). Also, insurance for LRO-owned or client-owned vehicles.

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30. Emergency assistance for disaster victims, supplies bought for or in anticipation of a disaster (i.e., fires of any kind, floods, tornadoes, etc.).
31. Prescription medication, medical supplies, or vitamins.
32. Clothing (except underwear/diapers for clients of mass shelters, if necessary).
33. An LRO may not operate as a vendor for itself or other LROs, except for the shared maintenance fee for food banks.
34. LROs may not charge fees for services provided with EFSP funds.
35. Direct expenses associated with new or expanded services or to prevent closing.
36. Encumbrance of funds; that is, no pre-payments for goods or services not received or not rendered which are paid for prior to the end of the jurisdiction's program.
37. No payments on account. Funds cannot be placed on deposit with a vendor and drawn down.
38. Meal costs in excess of the normal daily basic meal cost.
39. Reserving or withholding funds in anticipation of a future need (e.g., holiday events, holiday baskets, special programs, celebratory events).
40. Staff events/functions/meals of any kind.
41. Supplementing foster care costs, where an LRO has already received payment for basic boarding and feeding of a client. Comprehensive foster care costs beyond food and shelter.