

SUBJECT: Maintenance of Records - TEFAP

- A. Purpose.** This policy provides guidance on keeping accountable records for USDA commodities received by the Recipient Agency (RA).
- B. Scope.** This policy applies to all state-contracted Recipient Agencies, their sites and sub-distributors.
- C. Authority.** Title 7 CFR, 251.10, Miscellaneous Provisions, charges the Bureau to ensure that all RAs maintain accurate and complete records regarding the receipt, distribution, disposal and inventory of TEFAP commodities and with respect to documentation related to any administrative funds received by the RA for the administration of the TEFAP commodity program.
- D. Required Records.**
1. Each state-contracted Recipient Agency, warehouse or other entity which contracts with the State or that has a contract or agreement with an RA is required to keep accurate and complete records associated with the receipt, storage, distribution, disposal and inventory of TEFAP commodities.
 2. Eligible recipient agencies must sign a receipt for any TEFAP commodities received for distribution to households or for use in preparing meals, and records of all such receipts must be maintained on file by the ERA providing the TEFAP commodities. Sub-distributor must also keep a copy of the receipt for their records.
 3. Each distribution site must collect and maintain a record for each household receiving TEFAP commodities for home consumption, the name of the household member receiving TEFAP commodities, the address of the household (to the extent practicable), the number of persons in the household, and the basis for determining that the household is eligible to receive TEFAP commodities for home consumption. (See Exhibit F – Certificate of Eligibility to Take Food Home.)
- E. Compliance.** Failure by a state-contracted RA, sub-distributor, warehouse or other entity to maintain records required by this manual will be considered prima facie evidence of improper distribution and loss of donated foods and will result in a loss claim for the value of the commodities. Entities whose records are automated (computerized) must comply with all of the record keeping requirements and must be able to retrieve complete and accurate records.
- F. Maintenance of Records.** All records must be kept, by the appropriate responsible entity, for three years from the close of the Federal Fiscal Year to which they pertain.

G. Electronic Maintenance of Records. Scanned copies of original documents or records (eligibility forms, agreements, etc.) for the state-contracted RA, sub-distributor, warehouse or other entity, are acceptable to meet the requirement of maintenance of records. Any records or documents maintained solely in an electronic format **must** be backed-up or copied to a second storage medium, such as a flash drive or CD, so that two (2) separate sets of electronic records are maintained for three years from the close of the Federal Fiscal Year to which they pertain. Failure to maintain electronic records due to an electronic storage medium failure, such as a computer drive crashing or a CD failing, is not an acceptable reason for not maintaining the required records.

H. Record Keeping Plan for RAs. A good record keeping plan includes the following:

1. What records will be kept?
2. How will the records be kept? The state-contracted RA may have a particular filing system in place. Generally, however, records are filed alphabetically, chronologically (by date) or numerically, and possibly a combination of the three methods. Whatever system is used, keep your records organized and complete.
3. Who will keep the records? The larger the state-contracted RA, the more likely that several people will be keeping the records related to the TEFAP commodity program. Develop a plan for who will be responsible for each record that must be maintained. It is important to keep records in a location accessible to where they are used. Records must be in order and available for reviews conducted by Bureau of Food Distribution staff.

I. TEFAP Commodity Inventory Records. The state-contracted RA's records of TEFAP commodities received should be developed from documents provided by the warehouses or found on the designated electronic system. (See P & P 250.14-2 for detailed information)

J. Perpetual Inventory Record. Once a commodity is received in the warehouse, the RA should monitor or track the usage through a perpetual inventory record. The actual record may be a card, form or computer record and should include all of the information listed in P & P 250.14-2, Section I. 3.