
SUBJECT: Reimbursement of Expenses for TEFAP

A. Scope. This policy applies to all state-contracted Recipient Agencies.

B. TEFAP Administrative Funds. TEFAP administrative funds shall be allocated equitably throughout the State based on each county's poverty and unemployment rate using the designated formula: 60% poverty and 40% unemployment based on the most recent Census data and State's unemployment data. Each state-contracted recipient agency shall be allocated the administrative TEFAP funds for its contracted county or counties. In counties served by more than one state-contracted RA, the county's fair share shall be equitably distributed among the RAs awarded the state contract for that county. RAs awarded more than one county must ensure the TEFAP administrative funds are equitably apportioned for expenses related to the distribution of TEFAP commodities throughout the RA's designated service area.

C. Allowable Expenses. Those costs incurred by the state-contracted Recipient Agency for the administration, handling, storage, transportation and distribution of TEFAP commodities in its contracted service area are eligible for reimbursement. If any of the expenditures incurred include costs related to the administration, handling, storage, transportation and distribution of any non-TEFAP foods, the expense must be prorated and the ineligible amount deducted. An explanation of the formula used to calculate the amount claimed for reimbursement must be maintained and available for review by the Bureau upon demand. The state-contracted RA must maintain, at its primary place of business, documentation on all expenses incurred, per county. **The state-contracted RA must submit invoices, receipts, proofs of purchase or expenditure, etc., for any expenses claimed on the TEFAP Reimbursement for Expenses Request form (Exhibit D).**

1. Storage – Expenses related to the actual storage of TEFAP commodities at the RA's leased warehouse or at the state-contracted warehouse. Other expenses related to the storage of TEFAP commodities at the RA's own storage facility, i.e., utilities, pest control, routine maintenance of the warehouse building, freezers and coolers, etc. Documentation required includes copy of the invoices or receipts, utility bills (with explanation of how prorated), etc.
2. Transportation and delivery – Expenses related to the transportation and delivery of TEFAP commodities to sub-distributors in its contracted service area. Also includes costs incurred for the delivery of TEFAP commodities from the state-contracted warehouse to the state-contracted RA. Other allowable expenses include: delivery truck rentals, fuel purchases, rental of equipment, routine maintenance of vehicles, vehicle delivery logs, insurance, etc. Must provide documentation to support the claim in the form of invoices, receipts, etc.

OPTION: Instead of claiming reimbursement for fuel, normal maintenance,

insurance, and other similar costs for delivery vehicles used to make deliveries from the RA's storage facility to its sub-distributors, RA may choose to claim a fixed amount, not to exceed \$1.00 per mile, for deliveries of TEFAP food. RA must provide documentation, vehicle log, etc., clearly identifying destinations. Selection of this option must be made annually and is valid for the entire year.

- 3 Administrative expenses, Recordkeeping, Audits, etc. - Expenses related to the administration of TEFAP by the state-contracted RA, includes administrative and operational expenses, utilities, telephone service including cell phone(s) (with explanation of how prorated), financial and program audits required pursuant to OMB A-133, etc. All purchases from outside vendors must be supported by invoices, bills or receipts. Reproduction (copying) expenses must be supported by usage logs or similar documentation.
- 4 Salaries and Benefits. Salaries or wages, including benefits, for administrative and operational personnel's portion of time dedicated to working with TEFAP. With the Reimbursement for Expenses Request, RA must provide list of employees indicating: name of employee, total hours worked, total wages paid, including all federal deductions, and the number of hours worked on the administration or distribution of TEFAP foods. Do **not** include Social Security numbers. Documentation required to be maintained on site and available for review includes payroll records (time sheets) for each employee indicating: name, social security number, hourly wage, hours worked, total wages paid including federal deductions, and employee and supervisor's signature identifying hours worked relative to TEFAP commodity distribution. If duties are not solely related to TEFAP commodity distribution, then expenses must be prorated.
- 5 Supplies and Equipment. Purchase of office supplies, stationery, and small office equipment, postage; maintenance and upkeep of office equipment (fax, copier, computer, printer, etc.), etc. All purchases from outside vendors must be supported by invoices, bills or receipts. Purchases for all in-house postage (i.e., metered) expenses must be supported by usage logs or similar documentation.

Warehouse supplies such as shrink wrap, upkeep and maintenance of the warehouse equipment such as palletjacks and forklifts. RA must provide copy of invoices, bills, etc., with the reimbursement request.

- 6 Insurance Expenses. Allowable expenses include insurance of the RA's own warehouse or storage facility (property as well as for the value of stored TEFAP commodities) and for motor vehicles transporting TEFAP commodities. RA must provide proof of insurance annually. Supporting documentation for reimbursement purposes include invoice(s), statement, etc. from the insurance company.
- 7 Approved Travel. (List under "Other" on the TEFAP Reimbursement for Expenses Request form.) Expenses incurred by a director, coordinator and/or supervisor for

travel for the following activities: (1) to attend training on TEFAP related subjects conducted by the Bureau or other approved sources which benefits the state-contracted RA, (2) providing training to sub-distributors, and (3) conducting monitoring or reviews of TEFAP commodity distribution sites, sub-distributors and food storage areas. Reimbursement shall be in accordance with and shall not exceed the maximum amount established in Section 112.061, Florida Statutes. The approved State travel voucher or equivalent voucher must be used.

- 8 Meals Provided to Volunteers. (List under “Other” on Reimbursement.) Keeping the volunteers on-site throughout the scheduled distribution of TEFAP commodities promotes the mission of TEFAP by ensuring that all eligible clients who come to the site will be served, to the extent that inventories permit. Accordingly, the cost of meals served to volunteers on-site is an allowable charge to the TEFAP grant. In particular, such cost must be:

(a) Reasonable (i.e., reflect the cost of an average lunch).

(b) Adequately Documented. A state-contracted RA must maintain the following information on file to support its charges:

- (1) Each volunteer’s name;
- (2) Hours each volunteer worked; and
- (3) Receipts, invoices or other evidence of the cost of providing the meals.

D. Travel; Standard Meal Allowances and Prescribed Travel Time Periods – Overnight travel only. There is no reimbursement for meals if the travel is not overnight.

1. Breakfast. Travel must begin *before 6:00 a.m.* and extend *beyond 8:00 a.m.* The allowance is \$6.00.
2. Lunch. Travel must begin *before 12:00 noon* and extend *beyond 2:00 p.m.* The allowance is \$11.00.
3. Dinner. Travel must begin *before 6:00 p.m.* and extend *beyond 8:00 p.m.* The allowance is \$19.00.

E. Class A Travel Expenses

1. Definition. Class A travel is continuous travel of 24 hours or more away from official headquarters. To be eligible for per diem, the traveler must be a minimum of 50 miles, one way, via the most direct route, from headquarters or home whichever is nearer the destination. Per diem will be calculated on the basis of 4 six-hour periods beginning at midnight and ending at midnight (one calendar day).
2. Reimbursement Options for Per Diem. Class A travel has the following reimbursement options for per diem.

- (a) **Fixed Rate.** Per diem at a fixed rate of \$80.00 per calendar day calculated at a rate of \$20 per quarter or any portion of a quarter. No more than \$80.00 may be claimed for a period of 24 hours or less.
- (b) **Actual Expenses.** The actual expenses for necessary and reasonable lodging at a single occupancy rate plus the standard meal allowances (D. above). Traveler must document their actual expenses for lodging by submitting paid receipts for lodging from legitimate and established lodging facilities.
- (c) Travelers may switch from a fixed per diem rate of \$80.00 per day to actual lodging expenses and the standard meal allowances or vice versa on a daily basis if the switch is made at the beginning/ending of a travel day (midnight).

F. Other Allowable Travel Expenses.

1. **Mileage.** Mileage for use of privately owned vehicles for program business is reimbursed at a rate of 44.5 cents per mile. Mileage is to be calculated using the official Florida road map or on line at <http://www3.dot.state.fl.us/mileage/>. Odometer readings are *not* acceptable.
2. **Incidental Expenses.** Incidental expenses such as tolls, taxi fares, parking fees, communication expenses, costs of commercial transportation, etc., are reimbursable if they are necessary in order to conduct official TEFAP business. Receipts must be submitted with the travel voucher.

G. Complimentary Meals, Lodging and Transportation.

1. **Meals.** A complimentary meal is any meal that is provided free of charge to the traveler while in a travel status by any government entity, private business or firm. Travel reimbursement requests must show a deduction of the standard meal allowance for all complimentary meals. Meals provided by individual friends or relatives are *not* considered to be complimentary meals.
2. **Lodging.** Complimentary lodging is any lodging provided free of charge to the traveler, while in a travel status, by any governmental entity, private business or firm, or any other traveler with whom a room is shared. Complimentary lodging is not reimbursable.
3. **Transportation.** Complimentary transportation is any transportation provided free of charge to the traveler, while in a travel status, by any governmental entity, private business or firm, or by any other traveler providing transportation. Complimentary transportation is not reimbursable.

H. Non-allowable Expenses. The following expenses are **not** eligible for reimbursement:

1. Per diem – same day travel. Per diem reimbursement for travel, including meals, that does not require overnight absences from employee's official headquarters.
2. Rental Costs. Expenses for rental of administrative or office space.
3. Use Allowances. Use allowances for equipment, buildings or for office space or storage space, owned by the state-contracted RA or received free of charge (donated).
4. Any capital expenditures.
5. Purchase or long term lease of any vehicles (automobiles, trucks, vans, trailers, etc.)
6. Purchase of buildings, including warehouses or storage facilities.
7. Construction and/or repairs to buildings exceeding \$1,000 in price.
8. Purchase of major equipment - such as air conditioning systems, telephone systems, freezers, coolers, electronic equipment, office equipment, etc., where the total price per item exceeds \$1,000.
9. Purchase of warehouse equipment (ie., forklifts, palletjacks, etc.) – where total price of equipment exceeds \$5,000. (Reimbursement for equipment valued up to \$5,000 will be limited to percentage used for TEFAP related activities, not to exceed 50% of price. RA must submit request in writing to the Bureau with justification and requesting authorization. Any purchase must be made in compliance with state purchasing rules.)

H. Reimbursement Of Expenses - Reimbursement will be made for allowable expenses up to the total amount of the contract.

1. Requests for Reimbursement. The state-contracted RA **must** use the TEFAP Reimbursement for Expenses Request form (Exhibit D) when filing for reimbursement. The Reimbursement for Expenses Request and supporting documentation must be received by the Department not later than the 15th of each month following the month in which expenditures were made. Any unpaid potential earnings or unpaid reimbursable expenses cannot be carried over from one Federal Fiscal Year to another. The Department reserves the right to limit the total amount that may be claimed for reimbursement by June 30th of each year to not exceed 75% of the total amount of the contract.
2. Last Request for the Fiscal Year. The state-contracted RA's request for the last reimbursement of the Federal Fiscal Year must be received by the Bureau within 45 days after the contract expires (by November 14 of each calendar year) or terminates. If the state-contracted RA does not submit the request within the 45-day period, all

- rights to reimbursement are forfeited. Reports submitted after the 45-day period will not be accepted. Any payment due may be withheld until (a) all outstanding state-contracted warehouse invoices have been paid, and (b) financial reports and evaluations, with any adjustments thereto, have been received and approved by the Department.
3. Warehouse Expenses. The state-contracted RA is responsible for all storage and distribution costs associated with their TEFAP commodity inventory including food stored at the state-contracted warehouse. If the RA is delinquent by more than 30 days in the payment of the state-contracted warehouse invoice, the warehouse may forward the invoice to the Department for processing and payment. The Department will process the outstanding bill(s) for payment and deduct the amount from the RA's reimbursement.
 3. Reimbursement Form. All requests for reimbursement must be submitted using the TEFAP Reimbursement for Expenses Request Form (Exhibit D). Form must be completed and submitted to the Bureau, with all required supporting documentation, for processing by the due date.