

**TEFAP**  
**The Emergency Food Assistance Program**

**STATE OPERATIONS PLAN**

**Revised February 2026**

**Submitted by:**  
**New Jersey Department of Agriculture**  
**Division of Food and Nutrition**  
**Food Distribution Programs**  
**P.O. Box 334**  
**Trenton, New Jersey 08625**



## **PROGRAM DESCRIPTION / DISTRIBUTION SYSTEM**

The State Agency responsible for distributing USDA Foods and administrative funds through the Emergency Food Assistance Program (TEFAP), as set forth in 7 CFR Part 251 is:

New Jersey Department of Agriculture  
Division of Food and Nutrition  
Food Distribution Programs  
PO Box 334  
Trenton, NJ 08625

The TEFAP program administered by the NJDA Food Distribution Program services a system of Emergency Feeding Organizations (EFOs), which are located strategically throughout the State, and are supplied via state contracted commercial warehouses through commercial trucker deliveries and by direct shipment.

Under the 1996 Personal Responsibility legislation, TEFAP and the Soup Kitchen/Food Bank (SK/FB) program, previously authorized by separate sections of federal law, were officially combined into one program which retains the TEFAP name. Further, the United States Department of Agriculture (USDA) has authorized the individual states to identify and provide USDA Foods to those agencies that target the neediest of citizens, providing they qualify as an eligible outlet under the TEFAP program.

According to the NJDA's policy, TEFAP federally donated foods made available under the 1996 Personal Responsibility Act shall be supplied to EFOs which, in turn, distribute the food to eligible soup kitchens that provide meals to the homeless, to homeless shelters including shelters for battered women and children and runaway children, to emergency food pantries, and to needy feeding agencies. \* The EFO's recruit and notify Local Distribution Agencies (LDA's) in their service areas who then pick up USDA Foods, on varying distribution cycles, from the EFO and distribute them to food insecure residents of New Jersey.

\* *Refers to second priority category for receipt of TEFAP donated USDA foods, after the needs of soup kitchens, homeless shelters and emergency food pantries have been met. Per the Federal Food Act Amendment of 1992, agencies with this designation must document, to the satisfaction of the EFO, that the organization provides meals to predominantly food insecure residents of New Jersey, without a means test.*

## **ELIGIBILITY STANDARDS / EMERGENCY FEEDING ORGANIZATIONS**

EFOs are nonprofit private or public organizations which agree to take responsibility for organizing all USDA foods distribution efforts to their recipient agencies.

Under current New Jersey program operation, EFOs have food bank status and distribute TEFAP donated USDA foods to a sub-level of local distribution agencies (LDAs), whether they are soup kitchens, homeless shelters, pantries, or needy feeding agencies.

## **GENERAL QUALIFYING REQUIREMENTS**

EFOs receive, store, and distribute USDA Foods to LDA's, perform outreach and monitor LDA's to insure NJDA/USDA TEFAP program compliance.

1. Must be an organization/agency currently approved by the Internal Revenue Service as a federal tax-exempt agency or as a public agency.
2. Must have staff to carry out obligations regarding inventory management, food distribution, outreach, and monitoring.
3. Must have warehousing capabilities and an operating office open during regular business hours.
4. Must have demonstrated experience in some aspects of needy food program operation and/or development.
5. The agency must have experience in USDA foods distribution.
6. Must provide copies of the organization's latest independent financial and single or program-specific audits (\*) on an annual basis when requested by the NJDA.

\* Note – The Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance) &/or NJ OMB Circular #15-08 and the implementing regulation 7CFR Part 3052 require the submission of a program specific or single audit if the sub-recipient expended \$750,000 or more of federal funds or state funds for its fiscal year beginning after December 26, 2014.

If the sub-recipient expended \$100,000 or more in federal &/or state funds within their fiscal year, but less than \$750,000 in federal &/or state financial assistance within their fiscal year, the sub-recipient would be required to have a Yellow Book Financial Statement audit or program-specific audit performed. If the sub-recipient expended less than \$100,000, no audit is required

7. A list of names, addresses and telephone numbers of the current Board of Trustees must be available, which the NJDA will request on an annual basis.
8. Ensure the amount of insurance coverage obtained meets the value of donated foods in inventory. This meets the requirement for insurance Per 7 CFR 250.12(f)(5).

## **ELIGIBILITY STANDARDS / LOCAL DISTRIBUTION AGENCIES**

LDAs are volunteer organizations which distribute TEFAP donated USDA Foods to the final recipients. Any public or nonprofit organization, which agrees to perform the designated responsibilities and follow the USDA and NJDA requirements may participate in the distribution of TEFAP USDA Foods to the food insecure residents of New Jersey. Pantries, soup kitchens, homeless shelters and needy feeding agencies are considered LDAs.

## **SOUP KITCHENS/HOMELESS SHELTERS**

NJDA will provide TEFAP USDA foods, at no cost, to eligible soup kitchens and homeless shelters that provide meals to the homeless.

The law defines "soup kitchens" as public and charitable institutions that maintain an "established" feeding operation to provide food for needy homeless people as an integral part of their normal activities. Soup kitchens maintain regular days and hours of operation throughout the month providing privately and federally donated foods.

Homeless shelters include shelters for battered women and children and runaway children and operate on regular days and hours of operation throughout the month.

If the organization meets the above definitions of a soup kitchen or homeless shelter, that organization must complete and return to the NJDA the Form TI-10, Application for Receipt of TEFAP USDA Foods. The TI-10 must include copies of the federal tax-exempt letter from the Internal Revenue Service, and the current local or State Health Inspection Certificate. The TEFAP staff will review applications for approval, followed by an on-site qualifying inspection by a TEFAP agent. The applicant and the Emergency Feeding Organization (EFO) will be notified in writing regarding their approval status to receive USDA Foods. EFOs may not provide TEFAP donated USDA Foods to a potential soup kitchen or homeless shelter until the NJDA issues the initial approval letter.

## **EMERGENCY FOOD PANTRIES**

The NJDA will provide TEFAP donated USDA Foods, at no cost, to eligible emergency food pantries that provide food packages to food insecure residents of New Jersey. Pantries are public or private nonprofit organizations that distribute food to low-income and unemployed households, including food from sources other than the Department of Agriculture, to relieve situations of emergency and distress. Pantries maintain scheduled days and hours of operation during the month providing both privately and federally donated foods. Pantries must secure proper storage of state and federal foods.

## **NEEDY FEEDING AGENCIES**

The (FACT) Act Amendments of 1992, established as an eligible TEFAP outlet, institutions that serve meals to predominately needy people without a means test, providing the organizations have documented to the satisfaction of the EFO (food bank), that the organizations do, in fact, serve predominately needy people. By NJDA definition such organizations will be referred to as "Needy Feeding Agencies". The EFO will provide TEFAP donated USDA Foods to these organizations only after the needs of all contracted soup kitchens, homeless shelters and pantries have been met. EFOs must have expressed approval from the TEFAP staff of the NJDA Food Distribution Program to distribute USDA Foods to Needy Feeding Agencies.

## **ELIGIBILITY CRITERIA FOR RECIPIENTS**

To be eligible to receive TEFAP donated USDA Foods from emergency food pantries, all households must be identified as needy through one of the following criteria.

A household is defined as: A group of related or non-related individuals, exclusive of boarders, who are not residents of an institution, but who are living as one economic unit and for whom food is customarily purchased and prepared in common. It also means a single individual living alone.

Foster children or wards living with and under the charge of related or unrelated individual(s) are included as members of the household with which they reside, and do not qualify as separate households. TEFAP eligibility guidelines do not require the host family to include, in their total household income, funds received from the New Jersey Division of Youth and Family Services (DYFS) for keeping foster children. When registering as a TEFAP pantry site, a recipient may include foster children in total family size but should not include DYFS funds received for foster child placements.

### **Eligibility Criteria**

1. Participate in one of these automatic qualifier programs:

Self-Declare - Their household income should not exceed income eligibility guidelines (185% of federal poverty guidelines). See EFO /LDA agency representative for current Income Eligibility Guidelines. Applicants will not be asked to show proof of income to self-certify. The applicant must be a resident of New Jersey.

Participate in Existing Local, State or Federal Program participant (example – WIC)

Disaster Relief – Can be divorce, domestic violence, unusual expenses, loss of employment, state emergency, other.

All eligible recipients must provide their name, number of adults and children, and complete a client intake form. An address may be provided when practicable but is not a requirement. **Providing a Town and Zip Code is required.** This information will be collected upon receipt of TEFAP USDA food.

### **INCOME ELIGIBILITY GUIDELINES**

For the duration of the annual plan, the NJDA will adhere to 185% poverty level as a maximum income level for TEFAP eligibility. Actual income amounts will change according to Federal guidelines as issued annually in the Federal Register.

### **FAITH BASED ORGANIZATIONS** – *To be posted at all TEFAP locations – not just faith based*

Emergency Feeding Organizations (EFOs), and their contracted local distribution agencies (LDAs) are encouraged to partner with their local community, faith-based organizations to increase TEFAP participation with said organizations.

Faith based, or religious organizations will maintain compliance with FD-138 and 7 CFR Part 16. In accordance with 7 CFR Part 16.4(f), faith-based or religious organizations that receive USDA Foods or administrative funds for TEFAP must give written notice to all beneficiaries and prospective beneficiaries of the right to be referred to an alternate provider when available. Compliance with federal regulations can be met by posting a written notice, which includes the complete list of beneficiary protections described in FD-138 at service locations in a prominent location upon entrance to the distribution site. A sample poster for posting written notice can be accessed here:

<https://www.fns.usda.gov/usda-foods/csfp-tefap-beneficiary-notice-referral-requirements>

### **AND JUSTICE FOR ALL**

The USDA “And Justice for All” poster shall be displayed in a prominent area at all agency locations where USDA Foods are being distributed or served to recipients. All eligible people and households will have an equal opportunity to participate in the program.

### **TEFAP MONITORING SYSTEM**

TEFAP staff will monitor each EFO and LDA under contract. Monitoring will be conducted on a continual basis. This monitoring of all EFOs will cover the following areas:

- Eligibility determinations
- Conformity to the Agreement ACD-3, TEFAP Program Operations Manual and USDA regulations
- Number of potential eligible recipients served
- Food ordering procedures
- Storage and warehousing practices
- Satisfactory sanitary inspection certificate from local Board of Health or State Department of Health
- Inventory controls
- Approval procedures of LDA's
- Reimbursement Requests
- Reporting/recordkeeping

In addition, NJDA staff will conduct an annual TEFAP financial and operational review of at least 25% of all

eligible EFOs. Each EFO will have a TEFAP financial and operational review by NJDA no less frequently than once every four (4) years to support the use of TEFAP administrative funds.

TEFAP Staff will visit a minimum of ten percent of LDA sites statewide on an annual basis. Approximately half of the sites will be those that distributed to the greatest number of households during the previous federal fiscal quarter. The other sites will be chosen at random. Compliance with the TEFAP LDA Manual rules will be verified.

**NOTE:** In addition to NJDA review staff, the USDA may also decide to review, at random, any EFO or LDA it may deem necessary during the year. Therefore, it could be that any EFO or LDA may experience more than one review during any fiscal year.

NJDA will release the updated annual list of USDA Foods to the EFOs. A survey will be completed to receive the input of the program users as to their commodity preferences and needs through the TEFAP program.

### **REIMBURSEMENT - ALLOWABLE COSTS**

The TEFAP Agreement makes provision for reimbursement to agencies (EFOs) engaged in the distribution of USDA Foods. Reimbursement for distribution shall be at the lesser of:

The approved rate specified in the contract, or  
actual cost incurred in the distribution of USDA foods.

All costs for which reimbursement is sought shall meet federal cost standards as established by federal regulations and Office of Management and Budget (OMB) Circulars. OMB Circular A-122, as amended, provides cost principles for nonprofit organizations.

#### **Allowable Costs**

Allowable costs are those that are directly associated with the distribution, handling, and storage of USDA Foods. To be allowed, the costs must be reasonable and necessary. Documentation must be maintained to substantiate all expenses recorded in the books and records of the participating agency.

Personnel - Salaries and fringe benefits for services of employees directly involved with the TEFAP program are allowed to the extent compensation is reasonable and pro-rated in direct proportion to the percentage of time engaged with the TEFAP program.

Staff time spent on administering, planning, income verification, recordkeeping, site visits, mailings, filing, typing, bookkeeping, loading, and unloading USDA Foods, transportation, storage, and other USDA Foods distribution related activities are allowable costs.

Costs claimed for personnel services must be supported by records of payment in addition to time and attendance records for individual employees.

Transportation - Costs related to freight, express, cartage and other costs associated with distribution and handling of USDA Foods are allowable. If depreciation of transportation equipment is claimed, only those actual expenses associated with transportation may be claimed. Transportation expenses may be claimed at the current State mileage rate instead of actual expenses. Mileage reimbursement may also be made to volunteers at this rate.

Storage - Rental fee paid for TEFAP donated USDA Foods storage facilities, cost of maintenance and operations, utilities, insurance, security, janitorial services, normal repairs, and insect/rodent control are allowable. Rates may not exceed those for comparable facilities within the area.

Other - Allowable expenditures such as accounting and other information systems required for the management of the program and the costs of an independent &/or single/program-specific audits, the cost of advertising for the purpose of public notification of distribution such as newspapers and radio, reasonable costs of in-service training and meeting of agency personnel and LDA's which directly benefits the TEFAP program, the cost of materials, supplies and other related expenses such as telephone, utilities, insurance, postage, printing, copies, etc. directly needed for TEFAP program operations are allowable.

The cost of office or other equipment necessary to perform USDA Foods distribution is allowable if acquisition costs are less than \$500. Useful life of equipment costing less than \$500 is immaterial. Equipment costing more than \$500 must be capitalized and depreciated.

### **Non-Allowable Costs**

Payments to board members of advisory councils for attendance at meetings, claims of negligence or fraud and costs resulting from violations of or failure to comply with Federal, State, or local laws and regulations are non-allowable costs. Contributions and donations by the organization to others, costs of amusement, diversion, social activities, ceremonials, and costs relating thereto, such as meals, lodging, rentals, transportation, and gratuities are non-allowable costs. Assets purchased at more than \$500 with a life expectancy greater than one year must be capitalized and expensed over the life expectancy of the asset. Allowable costs experienced in previous years cannot be carried over to the current year so would be considered a non-allowable cost.

Note - Any costs shared by different programs such as Community Service, Block Grant, etc. MUST be PRORATED accurately to avoid duplicate payments.

IF THE AGENCY HAS ANY DOUBT ABOUT WHETHER OR NOT A CERTAIN COST IS ALLOWABLE, CONTACT NJDA PRIOR TO THE INCURRENCE OF THE COST.

### **GENERAL REIMBURSEMENT POLICY**

1. NJDA shall reimburse EFOs from available TEFAP administrative funds on a per pound basis based on the pounds of TEFAP USDA Foods received by the EFO.

If additional TEFAP administrative funds are available to the EFO after all costs for receipt, distribution, storage, and NJDA administrative costs of TEFAP donated USDA foods have been covered, the excess funds can be used for the storage, handling and distribution of other non-TEFAP USDA Foods donated to the EFO. Documentation of these expenditures must be maintained for three years after the close of the fiscal year to which they pertain for submission and review by NJDA.

2. EFOs must **SUBMIT A MONTHLY REQUEST FOR FULL REIMBURSEMENT** for food received through their monthly warehouse allocation and direct deliveries. This will be submitted on the form known as the RR-9, the most current version.

A "Summary of Service Numbers and foods Distribution of TEFAP USDA Foods to LDAs" report for the previous month must be submitted to NJDA within 30 days after the end of the reporting month. These

summaries include the amount of USDA Foods distributed to each LDA, its agency number, county location and individual meals-per-month or recipient-per-month figure. These reports will allow NJDA to monitor and adjust the EFOs entitlement percentage based on the actual USDA Foods usage.

Payments will not be processed until the Reports and all other required shipping documents are received by NJDA fiscal staff. NJDA staff will also use reports and documentation from state contracted warehouses and truckers to verify the USDA Foods received by the EFOs. On a regular basis, TEFAP APAs will conduct record checks at the EFOs and LDAs to verify that the actual reports support the information submitted by the EFO.

3. TEFAP staff will monitor EFO inventories. ANY COMMODITY IN EXCESS OF A SIX-MONTH SUPPLY will be considered for transfer to another EFO and the full reimbursement deducted from the transferring EFO. The receiving EFO will then be able to claim full reimbursement. This policy is intended to encourage EFOs to keep fresh TEFAP USDA foods moving through the distribution cycle to the final recipient.

There will be no reimbursement for USDA Foods received in a damaged state by the EFO. Product should be inspected prior to accepting the delivery and following NJDA procedures, and receiving NJDA approval, refused upon delivery. For USDA Foods that are damaged at the EFO storage facility as a result of normal handling, 50% of the full reimbursement will be deducted from the next payment to the EFO. This will be deducted from the next payment to the EFO when the damages exceed 1,000 lbs. or greater. Repeat offenses of this nature may be cause for a claim action against the party responsible. USDA Foods damaged because of negligence by the EFO will continue to be subject to claim action.

4. The monthly Request for Reimbursement (RR-9), along with the Summary of Release, transfer forms, damage forms, etc. will be used by NJDA to adjust EFO inventories monthly. EFOs must also use these documents to maintain their perpetual inventory. A regular reconciliation will be conducted at the end of each Federal Fiscal Year.
5. Requests for Reimbursement (RR-9's) must be submitted at least once per month and no later than 30 days after the end of the month. Any deviation from this RR-9 submission policy may result in an EFO reimbursement delay by the NJDA in the issuing of reimbursement checks. It is the EFO's responsibility to submit reimbursement requests to the NJDA on a timely and regular basis. If a full distribution cannot be reported during the current month, the remaining balance can be reported on subsequent Summary of Releases.
6. Although funds received for TEFAP USDA foods can be used for non-TEFAP food storage, handling, and distribution, after all TEFAP costs have been covered, there is no reimbursement for non-TEFAP USDA Foods.
7. Reallocated foods are foods which are offered to other states, and which are rejected and then offered to New Jersey above its designated 100% level of allocation. Provided that sufficient funds are available to NJDA to cover any necessary state administrative costs, reallocated foods will be offered to EFOs without reimbursement. Those reallocated foods accepted by EFOs at no reimbursement will be ordered for delivery to the EFOs. In the event that additional funds are provided to the NJDA for reimbursements, EFOs will be reimbursed up to the per pound reimbursement rate at the time.

8. Should there be additional unexpended Federal TEFAP administrative funds available, after all obligations are met as of September 30 for the federal fiscal year, those funds will be distributed to the EFOs having allowable documented expenses. The “bonus” payment is based on a ratio of pounds of TEFAP USDA Foods received by the EFO in proportion to the total combined pounds of TEFAP USDA Foods received by all the eligible EFOs during the federal 12-month program period ending September 30th.

## **MATCHING REQUIREMENTS**

NJDA receives an annual State appropriation for TEFAP which, along with federal matching funds, will fund four (4) TEFAP positions as well as allow the NJDA to accept the base entitlement of TEFAP USDA Foods and some bonus and/or reallocated foods. Program staff shall include Two (2) Program Specialists, one (1) Agricultural Products Agent, and a Supervising Auditor. State and federal matching funds will be used for administrative costs such as general program management, inventory control, monitoring and financial control.

## **CIVIL RIGHTS- NON-DISCRIMINATION STATEMENT**

This non-discrimination statement will be included on all printed materials relating to TEFAP, such as pamphlets, forms or any other program materials distributed to the public.

In accordance with federal civil rights law and USDA civil rights regulations and policies, the USDA, its agencies, offices, employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the state or local agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

1. Mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410;
2. Fax: (202) 690-7442; or
3. Email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

USDA is an equal opportunity provider, employer, and lender.

Complaint form links below: Please print and have available the complaint form.

<https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>

<https://www.usda.gov/sites/default/files/documents/ad-3027s.pdf>

# WEEKLY PANTRY DISTRIBUTION GUIDE RATE

This chart shows the **MINIMUM** number of units to distribute to clients. Pantries are encouraged to consider family size and need when including TEFAP USDA Foods in packages to eligible recipients. The following guide rate is the recommended **MINIMUM** quantity to offer:

FOOD / PACK SIZE	NO. UNITS PER FAMILY SIZE				
	1 - 2	3 - 5	6 - 8	9 - 11	12 PLUS
Match to number of family members	1 - 2	3 - 5	6 - 8	9 - 11	12 PLUS
Canned Fruits & Vegetables (various sizes)	1	2	3	4	5
Fresh – Frozen Fruits & Vegetables (various sizes)	1	2	3	4	5
Fruit Juice, Bottle (64 oz.)	1	2	3	4	5
Cans – meat, poultry, fish (various sizes)	1	2	3	4	5
Frozen meats, poultry, fish (various sizes)	1	2	3	4	5
Dried or canned Beans (various sizes)	1	2	3	4	5
All Pasta (Bag - various sizes)	1	2	3	4	5
Dried Fruits (various sizes)	1	2	3	4	5
Cereal (15 - 18 oz. Box)	1	2	3	4	5
Peanut Butter (16-18 oz jar)	1	2	2	2	3
Rice, corn meal, oatmeal, grits (various sizes)	1	1	2	2	3
Cheese – package (various sizes)	1	2	2	2	3
Oil – (various sizes)	1	1	2	3	4
Soups – (various sizes)	2	3	4	5	6
Fresh Milk – 2-half gallons or 1 full gallon	1	2	3	4	5
Instant Non-Fat Dry Milk (various sizes.)	1	2	2	2	3

**Note:** Availability of foods is determined by the United States Department of Agriculture. Varieties and pack sizes of foods available will vary as USDA buying patterns adjust to food market conditions. This is a guide and does not contain all foods available.

This institution is an equal opportunity provider.