

IDAHO SCBG LEDGER CHECKLIST

GENERAL (APPLIES TO GRANT FUNDS AND MATCH FUNDS)

- Ledger includes project title and appropriate period date range (cannot overlap with previous ledgers).
- Expenses were incurred within grant period.
Grant period begins on the disbursement agreement date of signing and ends on the project end date noted in the disbursement agreement. No expenses incurred before or after the grant period will be allowed.
- Each ledger item is supported with backup documentation and is labeled (A - Z) on both the ledger and bottom-right corner of the backup documentation.
Ledgers for the 2018 grant will have a column for the label. For older grants, please write the corresponding letter near the expenditure/payment amount. If there is more than one receipt that goes with a ledger line item, all related receipts can be labeled with the same letter so that it is clear how the total on the ledger line was derived. Please label receipts in alphabetical order, top to bottom, as they appear on the ledger.
- If the purpose of a purchase and its relation to the project is not obvious, please write a note on the receipt so the purpose is clear.
For example, if the project is a cherry promotion and non-cherry product is purchased such as melon and berries, write that the products were for a recipe for the in-store demo or video.
- If the total amount on the receipt is higher than the amount claimed on the ledger, please explain. The amounts must match the receipt or have sufficient notes to indicate why the amount is less and how the amount is determined.
- The ledger will be emailed to ISDA and therefore no signature is required.
- If ledger includes international travel/expenses, receipts are in English and an Oanda.com currency exchange printout is attached for each transaction.
- Any deviations from the work plan must be explained in detail and approved in writing in advance. Deviations not approved may be deducted.

GRANT FUNDS BACKUP DOCUMENTATION

PERSONNEL

- Payroll reports showing employee name, amount paid (broken down between salary and fringe), time period, and pay date.
- All payments to personnel are specifically supported by original work plan and budget.
Any deviations from the work plan must be approved in advance.

TRAVEL

- The travel costs (including travel mode, timeframe, conference, etc.) and person traveling match what was submitted in the original work plan.
Any deviations from the work plan must be approved in advance.
- Traveler was in official travel status when expenses were incurred.
State travel policy: <https://bit.ly/2GGYgWK>
- Vehicle expenses are based on a mileage reimbursement at federal rate OR actual expenses incurred, but not both.
- Hotel bills includes name of the traveler. Names of additional room guests (if room was shared) should be written on the invoice.
- Hotel bill does not exceed per diem amount and per diem printout is attached.
*Domestic travel: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
International travel: <https://www.gsa.gov/travel/plan-book/per-diem-rates>*
- Airfare was via U.S. carrier or meets the Fly America Act regulations.
Fly America Act: <https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act>
- Airfare purchased was for a coach or economy ticket.
No grant funds can be used for upgraded airfare tickets. Upgrades can count toward match, however. If an upgraded ticket is purchased, a sample coach/economy ticket must be quoted and printed on the day of purchase to show the cost of a coach/economy ticket at that time. The cost of the coach/economy ticket is the amount that would be reimbursed with grant funds.

EQUIPMENT

- Procurement documentation attached for equipment purchases of \$10,000 or more.
- Detailed receipts attached showing equipment purchased.

- ❑ **Equipment costs are supported by original work plan.**
Any deviations from the work plan must be approved in advance.

SUPPLIES

- ❑ **Detailed receipts attached showing supplies purchased.**
- ❑ **Supplies purchases are supported by original work plan.**
Any deviations from the work plan must be approved in advance.

CONTRACTUAL

- ❑ **Copy of the contract agreement attached for major contracts of \$10,000 or more.**
- ❑ **Procurement documentation attached for any major contracts of \$10,000 (aggregated) or more.**
Procurement documents include a request for proposal and three bids as noted in SCBG disbursement agreement.
- ❑ **Detailed receipts attached showing contractual items paid for.**
- ❑ **Contractual expenses are supported by original work plan.**
Any deviations from the work plan must be approved in advance.

OTHER

- ❑ **Detailed receipts attached for any group meals purchased, excluding alcoholic beverages.**
Group meals are reimbursed for promotion grants only and must be included in original work plan. For group meals, tip may be included. Please note, it is highly encouraged that meals are counted as match funds, as opposed to seeing reimbursement through grant funds. Reimbursement for meals through grant funds may require additional documentation.

MATCH BACKUP DOCUMENTATION

- ❑ **SCBG Time Log attached showing hours spent working on the grant (one per employee, signed by employee).**
Each employee's time should be consolidated and entered as one line item on the ledger. If multiple line items are included on the ledger, employee must submit multiple time logs, one for each ledger line item.
- ❑ **SCBG Trip Report Travel Expense Summary attached including all travel costs and supporting receipts.**
Individual meals can only be reimbursed on an actual basis if detailed receipts are provided AND your organization has a written travel policy stating that meals are reimbursed on actual expenses. If paying actual expenses for individual meals, alcoholic drinks and tips will not be reimbursed and should not be included on the ledger.
- ❑ **Detailed receipts attached for any group meals counted as match.**
For group meals, tip may be included. Alcohol can only be counted as match if it for an international project where purchasing alcohol is considered a cultural norm OR the promotion of alcoholic beverages is a key component of your grant.