Overview

- Performance Reporting
- Budget Revisions/Amendments
- Program Income
- Quarterly Ledgers
- Credit Balances
- Procurement
- Equipment vs. Supplies
- Personnel/Travel/Supplies/Construction /Other
- Match Reporting

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Annual Performance Reports

- Annual Progress Reports are due by June 15th of each year.

- List objectives and outcome indicators exactly as written in approved application

- Give detailed summary of accomplishments, challenges, outcome and indicator results, upcoming activities and expenditures

- Use format provided by ISDA found at ISDA's Resilient Food Systems Infrastructure section of the website

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WRITTEN REPORTS

Final Performance Report

- Due June 15th following the end of the project

- List objectives and outcome indicators exactly as written in approved application

- Give detailed summary of accomplishments and any challenges

- Use format provided by ISDA found at ISDA's Resilient Food Systems Infrastructure section of the website

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Amendments – Budget Revisions

- ALWAYS <u>ask in advance</u> for changes in your project.

- Written approval from ISDA must be obtained in advance if there is:
  - A revision of the project budget that exceeds 10% of the total project budget.
  - Any change in equipment purchases that was not included in the approved workplan.
  - A major change of the project scope or objectives.
  - A change or changes in key personnel associated with the project.
  - Any change to the contractual budget category.
  - A change in cost share or match

- USDA must approve in advance any changes to the scope, objectives, or outcomes/indicators. Also, the addition of any equipment, travel, or a new contractor needs pre-approval.

- To request budget changes, submit the following:
  - Explanation of why change is needed
  - Revised workplan
    - <u>Underline</u> any new text where possible.

- Disbursement agreements were executed for the full length of the grant. Be aware that no additional time extensions will be allowed for the projects.

Program Income

- No Program Income Expected:
  - The projects are focused on middle of the supply chain activities
  - Sales are not part of that scope
  - Therefore, no project income should be tracked or earned

Cost Principles

Must ALSO follow applicable cost principles:

- ➢ 2 CFR Part 230: Non-Profit Organizations
- ➢ 48 CFR 31.2: For-Profit Organizations
- ➢ 2 CFR Part 3052: OMB Circular A-133 Audit Requirements

2024 — Resilient Food Systems Infrastructure Grant - Infrastructure
Title — Your Project Title Here
Entity — Subrecipient Name Here
For the Period: October 1 - December 31   2024

Quarterly Financial Report - Grant Funds Only

Payment Method	Date	Vendor	Backup documentation label (A-Z)	Line item description *As listed on approved Line Item Budget*	Corresponding Budget Category *From approved Line Item Budget*	Expenditures occuring during this Quarter	Funds remaining
TOTAL AWARD							$ 200,000.00
	12/21/2024	John Smith	A	Payroll	Personnel	$ 1,000.00	199,000.00
	12/21/2024	John Smith	B	Payroll	Fringe	$ 330.00	198,670.00
Credit Card	11/30/2024	Commericial Truck	C	Refrigerated Truck	Equipment	100,000.00	98,670.00
							98,670.00
							98,670.00
							98,670.00
							98,670.00
							98,670.00
							98,670.00
							98,670.00
							98,670.00
							98,670.00
							98,670.00
							98,670.00
Totals					AMOUNT TO BE DISBURSED:	$101,330.00	$ 98,670.00

2024 — Resilient Food Systems Infrastructure Grant - Infrastructure
Title — Your Project Title Here
Entity — Subrecipient Name Here
For the Period: October 1 - December 31   2024

Quarterly Financial Report - Matching Funds Only

Payment Method	Date	Vendor	Backup documentation label (A-Z)	Line item description (as listed on approved line item budget)	Budget Category	Payment/Debit	Total
Total Matching Funds Committed							$ 200,000.00
CK # 1001	11/1/2024	Training Inc.	D	HACCP Training	Other	1,000.00	199,000.00
Credit Card	12/10/2024	Power Co.	E	Electrical Setup	Contractual	50,000.00	149,000.00
							149,000.00
							149,000.00
							149,000.00
							149,000.00
							149,000.00
							149,000.00
							149,000.00
							149,000.00
							149,000.00
							149,000.00
Totals						$51,000.00	$ 149,000.00

Was any Match portion paid with federal funds? Y / N

Name of Person _____   Date _____

Comments:

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Ledgers - Overview

- All financial reporting will be done according to the Federal Fiscal Year:
  - 1st Quarter: October 1 – December 31
  - 2nd Quarter: January 1 – March 31
  - 3rd Quarter: April 1 – June 30
  - 4th Quarter: July 1 – September 30

- Quarterly ledgers are to be submitted electronically via email by the 15th day of the month following quarter end (January 15, April 15, July 15, and October 15).

- You can turn in a quarterly ledger early if they won't have any additional expenses during that quarter.

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Ledgers - Overview

Before submitting Quarterly Ledgers:

- Check the **Title** to make sure it matches what is listed in the Agreement. Please do NOT change the title to your own liking. It needs to match the project name.

- Check **Period Date Range** (No overlapping ledgers, and it needs to correlate to dates on back-up documentation).
  - If back-up documentation does not match ledger period, provide explanation as to why

- Check to make sure all fields have been completed for all ledger entries (i.e. check# or invoice#, date, vendor, line item description, budget category, expenditure, etc.).

- *Please check to make sure that everything you are submitting is part of your approved work plan.*

Ledgers – Budget Categories

Use only defined USDA budget categories and match them to your budget and work plan

Nine Budget Categories Specified by USDA for Infrastructure grants. Simplified Equipment-Only grants are limited to one budget category only.

- Personnel
- Fringe
- Travel
- Equipment
- Supplies
- Construction
- Contractual
- Other
- Indirect costs

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Ledgers - Overview

- Count only expenses for that quarter
  - (if there is an expenditure from a previous quarter provide an explanation as to why it was not on previous ledger – i.e. Had not received invoice yet)

- Make sure each column is filled out on Ledger

- Email ledger. This email will act as a digital signature.

- Provide proper supporting documentation for all expenses and reported match funds

Ledgers – Back up Documentation

Per USDA- AMS Terms & Conditions:

"Recipients must collect and maintain **source documentation** associated with costs incurred as a result of the Federal award and make it available to AMS upon request. Source documentation includes, but is not limited to: receipts, canceled checks, paid bills, payrolls, time and attendance records, contracts, invoices, and sub award documents. If recipients pays a portion of the total amount indicated on the source document, it must appropriately identify the specific expenses and total amount charged to the grant."

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Ledgers – Back up Documentation

- All entries on each ledger must be supported by source documentation and a general ledger report. Please make sure the source documentation is legible, and we can tell exactly what was purchased and charged to the ledger.

- If there is an unusual charge, please explain why it is relevant to the project. Feel free to write on the receipt or invoice.

- Proof of payment is required for all expenses. A general ledger report from an acceptable accounting system is required to be submitted showing the expenses have been paid by the organization and are tied to your accounting system.

Ledgers – Back up Documentation

Mark A, B, C on ledger and corresponding ledger receipts.

2024

Resilient Food Systems Infrastructure Grant - Infrastructure

		Title	Your Project Title Here
		Entity	Subrecipient Name Here
		For the Period:	October 1 - December 31 2024

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							98,670.00
							98,670.00
							98,670.00
							98,670.00
Totals					**AMOUNT TO BE DISBURSED:**	**$101,330.00**	**$ 98,670.00**

2024

Resilient Food Systems Infrastructure Grant - Infrastructure

	Title	Your Project Title Here
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For the Period:	October 1 - December 31 2024

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							149,000.00
							149,000.00
							149,000.00
							149,000.00
							149,000.00
Totals						**$51,000.00**	**$ 149,000.00**

Was any Match portion paid with federal funds? Y / N

Name of Person _____   Date _____

Comments:

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Ledgers – Back up Documentation

For example, label the general ledger report, individual receipt, AND ledger with matching letters.

Ledgers – Credit Balance

- Ledgers that incur credit balances require the same approval process.
- All entries on the ledger must be supported by source documentation and a general ledger report.
- Submit receipts for **all** expenses and credits.
- Ledgers with a credit balance will need to be resolved in the subsequent quarter or ISDA may request for a refund of overpayment.

Ledgers - Procurement

Procurement/Bidding

- Does your organization have its own procurement policy? If so, please send a copy to ISDA. If not, the Idaho State Policy will need to be followed: https://purchasing.idaho.gov/

- Procurement procedures must be followed for purchases that equal or exceed $15,000 (aggregated) for software, other property, and a mix of goods and services; OR $25,000 or more for services only. If any contracts/services/equipment purchase meets this threshold, procurement procedures must be followed prior to signing contracts, engaging services or purchasing equipment.

- Vendors and purchases approved in the work plan are not exempt from the procurement process.

- Appropriate procurement documentation must be submitted before ledger payments can be made. This includes:
  - Request for proposal
  - Three (3) Bids
  - Competitive Selection Process
  - Notification of winning bid

Ledgers - Equipment

Equipment Purchases

- **Tangible Items Over $2,000 (Equipment-only projects); OR Tangible Items Over $5,000 (Infrastructure projects)**

- All equipment purchases must have prior approval from USDA.

- Make sure all equipment costs correlate with what is written in your work plan and budget.

- **Equipment-Only: The grant will reimburse the cost of equipment and shipping, but not the cost of installation or electrical. This will need to be paid with non-grant funds.**

- If aggregated purchases from a single vendor or any individual equipment purchase equals or exceeds $15,000, procurement documentation must be submitted before expenses are paid.

- Special Purpose vs General Purpose – general purpose equipment are unallowable for purchase under the grant. Special purpose equipment may be allowed.

- Inventory Tracking for Equipment – Annually you must sign a form, provided by ISDA, which will verify location of equipment. At the time of closeout, ISDA will request USDA to fully release all equipment to the subrecipients without any conditions or further obligations. If you want to dispose of equipment prior to it being fully released, there are stringent federal disposal requirements. If so, let us know and we will work on the process with you.

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Ledgers – Back up Documentation

- Submit receipts for **all** expenses.

- Ensure costs are reasonable, allowable, and allocable.

- Report all expenses accurately, ensuring consistency with the approved workplan.

- Ensure financial reports are submitted by the deadline.

Record Retention

- Maintain accurate records.

- Keep records for at least three years following grant end date per the Disbursement Agreement.

- What to Retain:
  - Financial records and supporting documentation
  - Grant agreements and amendments
  - Performance reports and other documentation

Questions on topics to this point?

Additional Training for Infrastructure grants coming up next

Ledgers – Personnel/Fringe

Personnel/Salaries/Fringe

- Must provide payroll reports that show employees paid, dollar amount paid for each (broken down between salary and fringe), time period or pay date for each period paid, and grand total salary and fringe costs, that match what was reported on the ledger.

- For hourly employees: Provide timesheets or reports (can be incorporated into the payroll report) that show each employees **hours worked** for each pay period that is included in the ledger request.

- For salaried employees: Complete the Exempt Employee Time Reporting Affidavit form provided by ISDA for each salaried employee.

- Any deviations such as payroll incurred in a prior period needs documentation addressing why the payroll was not reported in the correct period and supporting documentation to verify the dates and hours worked.

- If there are any deviations from the work plan and budget on who is doing work on the grant, you must let ISDA know **before** requesting it on ledger for payment.

Ledgers – Personnel/Fringe

Personnel continued --

- Provide a staff list with the first ledger to identify who is working on the project and their role
- Submit an update anytime staff changes

PERSONNEL

#	Name/Title	Level of Effort (# of hours OR % FTE)	Funds Requested
1	John Doe, Research Technician Sr.	25% year 1, and 20% year 2	$15,248
2	MS student	50% each year	$24,000
3	Summer worker1	240 hours each year	$5,760
4	Summer worker 2	240 hours each year	$5,760
5	Research Technician	15% each year	$10,166
6	IH worker	135 hours each year	$3,240

Ledgers – Travel

Travel

- All travel is governed by the State Travel Policy. See: http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/trvlpolicy.htm

- Check all travel costs against what was written in your work plan (i.e. mode, type, timeframes, conferences identified, etc.).

- Individuals who travel must match the work plan (i.e. employee A was identified as the sole traveler but travel costs for other employees are included - these would not be allowed without first asking for approval).

- Prior approval from ISDA is required before deviations from the work plan can occur.
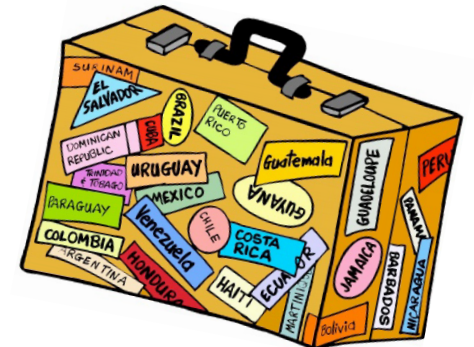
Ledgers – Travel

Travel – Vehicles

- If you are claiming mileage for travel, then you cannot also claim direct vehicle expenses such as fuel, lube, etc. It is one or the other, but not both.

- Motor Pool and Fleet Vehicles - For mileage, provide the beginning and ending odometer readings, vehicle number, purpose of trip, destination, and traveler name. ISDA will NOT reimburse more than the Federal mileage rate regardless of what your own travel policy may state.

- Personal Vehicles – For mileage, provide the beginning and ending odometer readings with origination and destination or provide a map showing the origination and destination points with number of miles traveled, traveler name(s), and purpose of trip.

- Rental Cars - Provide a copy of the rental car receipt, gas receipts with dates, purpose of trip, destination, and traveler's name.

Ledgers – Travel

Travel – Hotel

- Hotel bills need to include the name of the traveler and dates of the stay. Names of additional room guests (if room was shared) should be written on the invoice.

- All Travel - Allowable with **prior** approval from USDA and ISDA, if not already included in the work plan or budget.

Ledgers - Travel

Meals

- They are considered per diem expenses and must be in accordance with the State Travel Policy or Federal GSA policy if out of state.

- If attending a conference or meeting, provide a copy of the agenda and note if any meals were provided.

- Per diem is only allowable while in official travel status per ISDA Travel Policy
  - Official travel status is when traveler is physically away from their official primary workplace by a distance of 50 miles for a minimum of 12 hours.

- Supporting documentation needs to include the departure and arrival time for the first and last day of travel to determine allowable per diem.

- Under State Travel Policy, lunch within 50 miles of workplace is not eligible.
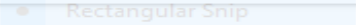
Ledgers - Travel

Airfare

- All airfare must be included in the budget; if not, prior approval from ISDA and USDA is required.

- Foreign travel must also comply with the Fly America Act, 49 U.S.C. 40101 *et. seq.* Use United States and EU member air carrier service for all travel and cargo transportation services funded by the United States Government. When traveling between countries, if there is not U.S. Carrier available, a foreign carrier may be used. If it is a code share, the flight must be booked with the U.S. carrier flight number.

- Must provide receipt that shows all payments for flights and itineraries

- Airfare purchased must be a coach or economy ticket – if you want to fly first class or business class you would need to pay the upgrade to first class out of non-grant funds. Documentation must show that upgrade was paid separately.

- "Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable"
  - Unrestricted airfare is fully-refundable and fully–changeable

- If the traveler goes early to a destination, stays later or makes another stop in another destination, it is a deviation. ***Any deviation*** – you must print a quote for an unrestricted flight on the **same day** of purchase.

Ledgers - Travel

Airfare (continued)- Unrestricted Flight

Ledgers - Travel

Airfare (continued)- Unrestricted Flight

Printed quote will have date of quote at bottom. Must be printed the same date actual airfare was purchased

Ledgers - Contractual/Construction

Contractual & Construction Costs

- When submitting expenses, make sure they match what was written in the work plan and budget

- Major contracts ($15,000 for software, other property, and a mix of goods and services OR $25,000 for services only) must be documented in the file with a copy of the contract between the subrecipient and the contractor in addition to copies of the procurement documents.

- Submit the copy that has been signed by BOTH parties.

- Provide detailed receipts showing the products or services purchased.

- Contracts for less than $15,000 OR $25,000 (respectively per above) do not need to be submitted to ISDA.

Ledgers - Supplies

Supplies (Tangible Items Under $5,000 <u>for Infrastructure grants only</u>)

- Check all supplies against what was written in the work plan. If supplies are not in the work plan, but essential for the project, provide a justification.

- Make sure supplies are actually supplies and not equipment.

- If you need to change the type of supplies that are listed in your work plan and budget, notify us for approval beforehand of the change.

- Office supplies such as printer toner, printers, paper, pens, pencils, etc. are considered "shared use supplies" that fall into overhead cost categories and will not be allowed.
  - If requesting reimbursement of office supplies, provide concrete justification of how the supplies will be used <u>solely</u> for the project.

Ledgers - Other

Other

Training Expenses

- Allowable if in work plan and budget
- Registration fees are allowable when training is required to meet the objectives of the project or program

Publication Costs

- Allowable if in work plan and budget
- Provide copy of publication
- USDA and ISDA acknowledgement is required on printed materials. USDA has specific language that should be used. Please check in with ISDA prior to ensure compliance.

Registration Fees/Conferences

- Allowable only if in work plan and budget
- Registration fees are allowable for attendance at conference if necessary to accomplishing project or program objectives
- Travel must be approved in the work plan

Ledgers – Match Reporting

- Recipients are required to contribute 50% of the total awarded project cost or the graduated match of 25% for historically underserved groups.
- Match is the portion of project costs not paid by federal funds, contributed by the grantee.
- Types of Match:
  - Cash (e.g., personnel salaries, equipment purchases, etc.)
  - In-kind (e.g., donated services, goods, or space)
- Match has the same requirements of financial reporting as grant funded expenditures.
  - Submit supporting documentation for all contributions.
  - Costs must be reasonable, allowable, and allocable.
  - Maintain accurate records
  - Keep records for at least three years following the grant end date.

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Questions?