

# IDAHO SPECIALITY CROP BLOCK GRANT

## LEDGER CHECKLIST

### GENERAL

- Ledger includes entity, project title, and appropriate period date range (cannot overlap with previous ledgers).
- Purchases in the approved work plan can begin upon the receipt of a fully executed Disbursement Agreement. The Disbursement Agreement is fully executed as of the date it is signed by ISDA's Director.
- No expenses incurred before or after the grant period specified in the Disbursement Agreement will be allowed.
- Attach copies of receipts and invoices for each purchase. A quote is not acceptable.
- Invoices or receipts not paid within 60 days of the beginning ledger date, require an explanation for the lateness of the payment.
- 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 as follows:
  - Label receipts in alphabetical order, top to bottom, as they appear in the ledger. An example ledger can be viewed [here](#).
  - 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 which receipts add up to the appropriate line item.
- If the purpose of the purchase and its relation to the project are not obvious, please write a note on the receipt so the purpose is clear.
- 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 was determined.
- If the ledger will be emailed to ISDA, no signature is required. The ledger and the email will suffice.
- For each reporting period, double check the ledger's beginning balance. Does it match the previous quarter's ledger that was paid? Completing this step will ensure an accurate balance of funds.

### PROOF OF PAYMENT

**Proof of Payment is required for all grant funds. Acceptable proof of payment documents are:**

- Copies of checks or wire transfers paid to vendor.
- Copies of credit card statements and corresponding payment made to credit card company (copy of check payment or electronic payment verified on credit card statement).
- General ledger report from an accounting system.

### GRANT FUNDS BACKUP DOCUMENTATION

**Expenses submitted for reimbursement must be included in the current, approved work plan. Any deviation from the work plan must be approved in advance.**

### PERSONNEL

- Payroll reports showing employee name, amount paid, hours worked, time period, and pay date. Salaried faculty may complete an FTE Reporting Affidavit verifying the number of actual hours worked towards the grant. (Form is provided by ISDA).
- All payments to personnel are specifically supported by the current work plan and budget. If there are any deviations from the work plan, please explain.
- Payroll report totals must match the amounts submitted on the ledger or explain how the amount was determined.
- Provide roles and titles for all employees charged to the ledger. When there is a change in staff, provide a current staff list stating the employee's role and title in project.
- If significant payroll adjustments are needed, provide a note explaining why.

## FRINGE

**Fringe benefits are the employer portion of payroll taxes, which are Social Security, Medicare, State Unemployment and Worker's Compensation. No other employer payroll costs will be allowed.**

- Fringe costs must be separated from payroll costs and require payroll reports showing employee name, amount paid, time period, and pay date based on actual time worked towards the grant.
- All fringe payments to personnel must be specifically supported by the current work plan and budget and match the amounts submitted on the respective ledger.

## TRAVEL

**ISDA reimburses travel costs when the traveler is in official travel status. Official travel status is defined as the time period when the traveler is physically away from their primary place of work for 12 hours and by a minimum distance of 50 miles. An overnight stay also qualifies.**

*Idaho State travel policy:* <https://www.sco.idaho.gov/LivePages/state-travel-policy-and-procedures.aspx>

- Provide name of traveler(s), dates of travel, and purpose of trip.
- If attending a conference or meeting, attach the agenda.
- All expenses must be incurred while the traveler is in official travel status.
- The travel costs (including travel mode, timeframe, conference, etc.) and person traveling match what was submitted in the current work plan.
- Prior approval is required before deviations from the work plan can occur.

## VEHICLE

**Vehicle expenses are based on a mileage reimbursement at the State of Idaho current rate OR actual expenses incurred, but not both.**

*Idaho State travel policy:* <https://www.sco.idaho.gov/LivePages/state-travel-policy-and-procedures.aspx>

- Provide name of traveler(s), dates of travel, destination, and purpose of trip for all vehicle expenses.
- Personal Vehicles:
  - 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.
- Motor Pool and Fleet vehicles – Provide the beginning and ending odometer readings and vehicle number.
- Rental cars – Provide a copy of the rental car receipt and gas receipts with dates.

## HOTEL

ISDA reimburses for the actual cost of the hotel. Please provide the following:

- Hotel receipt includes the name of traveler, dates of stay, and rate per day.
- International hotel bills may not exceed the GSA Standard Rate.

*International travel:* <https://www.gsa.gov/travel/plan-book/per-diem-rates>

## AIRFARE

No grant funds can be used for upgraded airfare tickets. If an upgraded ticket is purchased, a sample coach/economy ticket must be quoted and printed on the day of purchase to demonstrate the cost for a comparable flight. The cost of the coach/economy ticket is the amount that will be reimbursed with grant funds.

- Airfare purchased must be coach or economy ticket.
- Deviations in the flight plan such as traveling early, departing later, or taking a side trip other than round trip requires a comparable quote pulled on the same day of purchase.
- Provide airfare itinerary and receipt(s) for all flights.
- International travel expenses require receipts to be translated or in English and an Oanda.com currency exchange printout for each transaction.
- For international travel, air travel must be via U.S. carrier or comply with the Fly America Act regulations.

*Fly America Act:* <https://www.gsa.gov/policy-regulations/policy/travel-management-policy/fly-america-act>

## PER DIEM

ISDA reimburses per diem when the traveler is in official travel status. Official travel status is defined as the time period when the traveler is physically away from their primary place of work for 12 hours and by a minimum distance of 50 miles. An overnight stay also qualifies.

*Idaho State Travel Policy:* <https://www.sco.idaho.gov/LivePages/state-travel-policy-and-procedures.aspx>

*GSA Rates:* <https://www.gsa.gov/travel/plan-book/per-diem-rates>

*International Rates:* [https://aoprals.state.gov/web920/per\\_diem.asp](https://aoprals.state.gov/web920/per_diem.asp)

- Per diem is paid in accordance with the Idaho State Travel Policy for travel within the State of Idaho, or the current GSA rates for travel outside of Idaho.
- Provide the traveler's name, dates of travel, and start and end times for the first and last day of travel.
- If travel includes a conference or meeting, provide a copy of the agenda and note if any meals were provided.

## EQUIPMENT

ALL equipment purchases require prior approval from USDA. If the equipment was included in the original approved workplan, then it received USDA approval during the application process. Any deviations from the work plan must be approved in advance by USDA. Procurement procedures are required for purchases of \$15,000 or more.

- Tangible items over \$5,000 qualify as equipment under the terms of this grant. Each equipment purchase requires a copy of the invoice.

- Attach procurement documentation for equipment purchases of \$15,000 or more. See procurement section of this document for details.
- Attach detailed receipts showing all equipment purchased.
- Equipment costs must be supported by approved work plan.

## SUPPLIES

**Tangible Items under \$5,000, including consumables qualify as supplies under the terms of this grant.**

- Supplies purchased must be supported by the current work plan.
- If supplies are not in the work plan, but essential for the project, provide a written justification.
- Fuel for farm equipment requires an explanation for use in the project. Provide supporting documentation of the number of gallons purchased and the price per gallon.
- Cost splits must include a note of the program code used to bill the other portion(s) of the invoice/receipt and explain how the split was determined.

## CONTRACTUAL

**Contractual costs are expenses associated with purchasing goods and/or procuring professional services. If the value of a contract or agreement exceeds \$15,000 for software, other property, and a mix of goods and services; OR \$25,000 for services only, procurement procedures also apply.**

*Idaho State Policy:* <https://purchasing.idaho.gov/>

- Ensure contractual costs for goods and services are included in the current work plan.
- Provide copies of the fully executed contract or agreement if the accumulated value to be paid to the contractor exceeds \$15,000 for software, other property, and a mix of goods and services OR \$25,000 for services only.
- Attach procurement documentation if the accumulated value to be paid to the contractor exceeds \$15,000 for software, other property, and a mix of goods and services OR \$25,000 for services only. See procurement section of this document for details.
- Include detailed receipts showing the products or services purchased.
- Supporting documentation must clearly state when the work was performed, how many hours worked, purpose of work and who did the work.

## OTHER

**Items not associated with any other category and approved in the current work plan.**

- Expenses for greenhouse or storage fees require detailed invoices or receipts.
- Costs associated with publishing research in a professional journal must be in the current work plan. Ensure the receipts for publication costs are attached.

## PROCUREMENT

**Procurement procedures are required for purchases (aggregated) that equal or exceed \$15,000 for software, other property, and a mix of goods and services; OR \$25,000 for services only.**

*Idaho State Policy:* <https://purchasing.idaho.gov/>

- If your organization has its own policy, please provide a copy to ISDA.
- Required documents include a request for proposal and three bids as noted in SCBG disbursement agreement.

- Vendors and purchases approved in the work plan are not exempt from the procurement process.
- Procurement standards must be followed prior to signing contracts, engaging services or purchasing equipment.

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