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 on the ledger. Please label receipts in alphabetical order, top to bottom, as they appear on the ledger. A sample 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 a purchase and its relation to the project are 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.
- ☐ If the ledger will be emailed to ISDA, 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.

PROOF OF PAYMENT (APPLIES TO GRANT FUNDS AND MATCH FUNDS)

Proof of payment is required for all grant funds and all matching funds. Acceptable proof of payment may include:
- ☐ 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)
- ☐ Report run from an acceptable accounting system

GRANT FUNDS BACKUP DOCUMENTATION – 7 BUDGET CATEGORIES SPECIFIED BY USDA

Expenses submitted for reimbursement must be included in the workplan. Any deviations from the work plan must be approved in advance.

PERSONNEL
- ☐ Payroll reports showing employee name, amount paid, hours worked, time period, and pay date. Only exception to showing hours worked is for University salaried faculty. In that case, a completed affidavit verifying %FTE is acceptable.
- ☐ All payments to personnel are specifically supported by original work plan and budget.
- ☐ Payroll report totals must match the amounts submitted on the respective ledger.

FRINGE
- ☐ Fringe must be separated from personnel. Payroll reports showing employee name, amount paid for fringe, time period, and pay date.
- ☐ All fringe payments to personnel are specifically supported by original work plan and budget and match the amounts submitted on the respective ledger.

TRAVEL
- ☐ The travel costs (including travel mode, timeframe, conference, etc.) and person traveling match what was submitted in the original work plan.
- ☐ 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 include name of the traveler. Names of additional room guests (if room was shared) should be written on the invoice.
- ☐ International hotel bill does not exceed per diem amount and per diem printout is attached.
  International travel: https://www.gsa.gov/travel/plan-book/per-diem-rates
- ☐ For international travel, 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 (TANGIBLE ITEMS OVER $5,000 ARE CONSIDERED EQUIPMENT PURCHASES, TANGIBLE ITEMS UNDER $5,000 ARE CONSIDERED SUPPLIES)

- ☐ Item was specifically included in approved USDA work plan.
  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 documentation attached for equipment purchases of $10,000 or more.
- ☐ Detailed receipts attached showing equipment purchased.

SUPPLIES (TANGIBLE ITEMS UNDER $5,000 ARE CONSIDERED SUPPLIES, TANGIBLE ITEMS OVER $5,000 ARE CONSIDERED EQUIPMENT PURCHASES)

- ☐ Detailed receipts are attached showing supplies purchased.
- ☐ Supplies purchased are supported by original work plan.

CONTRACTUAL

- ☐ Copy of the contract agreement is attached.
- ☐ Procurement documentation is 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.

OTHER

- ☐ Detailed receipts are 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 (not individual travel), tip may be included. Please note, it is highly encouraged that meals are counted as match funds, as opposed to seeking reimbursement through grant funds. Reimbursement for meals through grant funds may require additional documentation.
- ☐ Receipts for publication costs are attached.
  Costs associated with publishing research in a professional journal are considered in "other" and must be in the approved work plan.

MATCH BACKUP DOCUMENTATION

- ☐ All items submitted as match must be accompanied by a receipt and proof of payment.
- ☐ For personnel match, a time log showing hours spent working on the grant must be attached (one per employee, signed by each 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.
- ☐ A Travel Expense Summary must be attached including all travel costs and supporting receipts.
  State travel policy reimburses meals on a per diem basis only. However, individual meals which are reimbursed by the grant applicant on an "actual cost" basis can be counted as match with appropriate receipts. Meals reimbursed based on "actual cost" basis cannot be reimbursed with grant funds. When meals are reimbursed based on "actual cost" basis, tips for individual meals may be included as part of the match.
- ☐ Detailed receipts are 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.