

This document is a quick guide for the fiscal process for DWS-OHS. This guide will include quick tips, a claims checklist, and an example general ledger. Please refer to the eligible expense guide in the Agency Guide folder for information about eligible expenses. If you have any questions, please email your Program Specialist.

Quick Tips

Claims must be submitted quarterly and are due the month after the end of the quarter. Agencies can submit monthly claims if necessary.

A fiscal desk audit will take place once per fiscal year, requiring claims to include supplemental documentation and a general ledger. Depending on the risk associated with contracts, additional claims may require supplemental documentation.

All budgets represent the best estimates of the total project cost. Budget changes can only reallocate amounts between expense categories and must be completed prior to incurring the expense.

Salary expenses should only include payments made to employees for hours worked. Paid time off (such as sick or vacation hours), should be allocated to fringe benefit expenses.

Approval from DWS-OHS is mandatory before incurring expenses for any equipment valued above \$5,000 per individual item and with a useful life exceeding one year.

In case of turnover among individuals accessing WebGrants, please contact OHSprograms@utah.gov. Instructions on setting up a WebGrants user and removing others will be provided.

Claims Checklist

- Expenses for claims must be approved and deemed eligible according to the DWS-OHS contract and eligible expense criteria.** If you have any questions regarding the allowance of an expense, please contact your Program Specialist.
- The claim report period aligns with the dates when each expense was accrued.** All expenses should be based on accrual-based accounting, which means they should be recorded when the sale or expense is incurred.
- If applicable, ensure the accurate calculation of the full De Minimis or NICRA amount.** De Minimis represents 10% of the total MTDC expense categories. Relevant expense categories include:
 - *Salaries*
 - *Fringe Benefits*
 - *Conference Attendance and Staff Training/Development*
 - *Professional Fees & Contract Services*
 - *Program Insurance*
 - *Program Supplies, Space Utilities, Internet, etc.*
 - *Program Transportation*
 - *Subawards*
- The claim should include a comprehensive and detailed general ledger.** General ledgers need to encompass:
 - *Description(s) of the transaction*
 - *Date(s) that the expense was incurred*
 - *Debit and credit values*
 - *Resulting balance*
 - *Separation by project types, if applicable*
- The total amount on the general ledger should match the line items listed on the claim.** If there are discrepancies, please provide a clear explanation in the WebGrants comments.
- Ensure that claim expenses do not exceed the total budgeted amount.** If a claim surpasses the allocated amount for a specific line item on the budget, please contact your Program Specialist.
- Make sure the claim does not include any ineligible expenses, such as:**
 - *Gift cards (including gas gift cards)*
 - *Sales Taxes*
 - *Overtime (unless approved prior by DWS-OHS)*
 - *Equipment (unless approved prior by DWS-OHS)*

Example General Ledger

[Company Name]				General Ledger		
Address: 123 Street Avenue, Cityville, State, 12333						
Report Date:						
10/1/2021	-	10/31/2021				
General Ledger Report						
Date	Account Type	GL Account Name	GL Account #	Vendor/Client	Debit	Credit
(Housing Payments)						
1-Oct-21	Expense	Rent Payments	8100	Rentals Unlimited	\$10,000.00	
1-Oct-21	Expense	Housing Assistance	8200	Rentals Unlimited	\$5,000.00	
1-Oct-21	Asset	Cash	1100	-		\$15,000.00
					\$15,000.00	\$15,000.00
(Utility Payments)						
9-Oct-21	Expense	Utility Expense	8500	Dominion Energy	\$389.00	
9-Oct-21	Expense	Utility Expense	8500	Rocky Mountain Power	\$473.00	
9-Oct-21	Asset	Cash	1100	-		\$862.00
					\$862.00	\$862.00
(Contract Services)						
15-Oct-21	Expense	Security Guard	8600	A1 Protection	\$2,500.00	
15-Oct-21	Expense	Pest Control	8700	Professional Pest Control	\$1,000.00	
15-Oct-21	Asset	Cash	1100	-		\$3,500.00
					\$3,500.00	\$3,500.00

Helpful Links

Agency Forms-<https://bit.ly/423d230>

Agency Guides-<https://bit.ly/3Lv6zbW>

OHS Standards and Policies and Procedures- <https://bit.ly/3LvhsKG>