

Kansas Department of Health & Environment
Bureau of Waste Management

*Competitive Plan Implementation and Waste Tire
Grant Programs*

GUIDE TO COMPLETING AN AFFIDAVIT OF EXPENDITURES FORM

HELPFUL TIPS

- Only expenses that have already been incurred can be placed on the affidavit. Do not include projections or estimates.
- There does not need to be a 25% match shown on each affidavit. Make sure that when the project is complete and the final affidavit is submitted that the minimum match requirement for the total project has been met.
- When submitting the final affidavit, please write “FINAL” at the top. A final affidavit is **NOT** a final report. A final report and any other necessary required documentation must also be submitted before the final payment can be made.
- The grant contract indicates that affidavits can be submitted no more than once per quarter. This is not based on a specific quarter. This simply means to wait three months between submissions. This is to eliminate the submissions of monthly affidavits for small amounts.
- Please do not show previous payments received from KDHE on the affidavit.
- If you are able to purchase items for less than the amount listed in the approved proposal, you may be permitted to spend the excess dollars on other items as long as the requested items are **WITHIN THE SCOPE OF THE CONTRACT AND YOU RECEIVE PRIOR APPROVAL FROM KDHE**. For example, if the grantee received an award to purchase a baler for recycling operations for \$20,000 and was able to buy it for \$15,000, with **PRIOR** KDHE approval, the grantee could spend the excess \$5,000 on other items that related to recycling, public education or source reduction.
- If an item the grantee was approved for purchasing will cost more than the amount listed in the approved proposal, please contact KDHE **PRIOR** to purchasing the item.
- Backup documentation must be submitted for both the match and grant amounts. Certain in-kind items may not have receipts/invoices, such as donated equipment and prizes. When no receipt/invoice is available, determine the value of the equipment or prize, indicate how this value was determined, have the authorized representative sign and date the statement and include it on the affidavit. If a building or land was donated, a copy of the most recent appraisal or sales contract is necessary to determine the value.

COMPLETING THE FORM

GRANTEE NAME -- Same as on the Grant Contract

REPORT PERIOD -- The *Report Period* is the time frame in which the expenditures are being claimed. Keep in mind that per the grant contract, requests for payment are to be no more than quarterly. Make sure receipts/invoices are dated within the report period claimed. Expenditures prior to the contract's fiscal reimbursement period are **NOT** eligible for reimbursement. Additionally, if more than one affidavit is submitted during the fiscal reimbursement period, make sure the *Reporting Periods* DO NOT overlap.

GRANT TITLE -- The title of the grant is: "Competitive Plan Implementation Grant" (CPI) or "Waste Tire Grant". Please specify the Round number for CPI grants (example- Round #13) or the state fiscal year for Waste Tire grants (example- SFY 2005).

EXPENDITURE CLASSIFICATION --

Salaries Salaries, including fringe benefits, can only count toward the **local match**. Personnel expenses must be supported by copies of individual time sheets, the attached "Salary Backup Documentation" table or a similar table (if you wish to create your own). If submitting time sheets, highlight the hours being counted and make sure the individual's hourly rate is specified somewhere on the time sheet. Please include a summary of the duties performed by individuals. Volunteer hours can be used for meeting match/in-kind requirements at the rate of \$10.00 per hour.

Travel Some in-state and out-of-state travel may be eligible for grant reimbursement. However, if the travel was not included in the approved grant proposal, **PRIOR** approval from KDHE is required. Travel expenditures that will be used as match do not require prior approval as long as the travel pertains to the approved project. **If planning to include travel as an expenditure on an affidavit, please contact KDHE PRIOR to submittal to verify the eligibility of these expenditures.**

Supplies Supply expenditures must be supported with an **itemized list** of supplies purchased and the corresponding sales receipts/invoices. If a list of supplies to be purchased was included in the proposal, please copy that page and submit it with the affidavit indicating which items appear on the affidavit.

Capital Equipment Capital equipment is any item costing \$500 or more with a useful life greater than one year. All capital equipment expenditures must be supported with sales receipts and/or invoices. Please include the make, model and serial number of each item, as applicable. Capital purchases in excess of \$500 that are not listed in the project proposal must receive **written approval** from KDHE, as per your grant contract. A copy of the approval letter, along with receipts, etc., should be submitted for said purchases in excess of \$500.

Other Examples for this category would include, but are not limited to: professional services for public education program development, related training expenses, advertising etc. Again, all expenditures must be supported with documentation. Please list all "other" items charged to each project/job and attach receipts. In order to be reimbursed for these expenses, they must be included in the approved project proposal or have **PRIOR** written approval from KDHE.

AUTHORIZED SIGNATURE & DATE – Signed by the same person(s) who signed the grant contract, unless otherwise stated in the grant application/proposal. The contract signee may choose to designate an authorized representative, by submitting a letter to the KDHE Grant Program Manager.

REPORTING REQUIREMENTS

With each affidavit submission, KDHE requests a one page progress report summarizing activities and monies spent during the reporting period along with what is planned in the next reporting period.

A final report is required per the grant contract. The final affidavit is **NOT** the final report. The final report should be a summary of the entire program developed or project completed, comparing what was completed to what was proposed. The Final Report Checklist should be used when completing the final report. Final reports should be one to three pages. **Ten percent of the contract amount will be retained by KDHE until a final report is received and approved.**

The *Affidavit of Expenditures Form* is a standard business office form used by many departments and grant programs. The expenditure classification categories are vague and general. Although this form may be general, it is important to use this particular form to show how the grant monies were expended. Please include a description and necessary support documentation of expenditures listed on the affidavit. This information will be used in the event of grant audits.

GRANT PAYMENT PROCESS

Upon receipt of an *Affidavit of Expenditure*, the grant administrator reviews the document to ensure grant funds were expended as proposed and that all funds claimed are accounted for. When the review is complete, the affidavit is forwarded to the KDHE Business Office for payment. The average processing time for payment is 2-3 weeks. If the submittal is incomplete or there are any inconsistencies, missing receipts etc., the payment process may take longer. As mentioned above, **KDHE will retain 10% of the contract amount until all required final documentation is received.** (Final report, final affidavit, proof of insurance and security agreement, if applicable, etc.)

In order to ensure your grant payments are processed in a timely manner, each of the questions below should be answered YES. If you are unsure of how to report an item, or have any questions, please don't hesitate to call.

- YES NO If you are requesting a payment during the fiscal reimbursement period, is a one page progress report attached? If you are requesting final payment, is all required final documentation attached?
(Final report, final affidavit, proof of insurance and security agreement, if applicable, etc.)
- YES NO Is the affidavit signed by the Authorized Representative (usually the same person who signed the contract)
- YES NO Is supporting documentation, i.e. sales receipts, invoices etc, attached **and** in order? Supporting documentation is needed for both grant **and** match expenditures.
- YES NO Are all claimed expenses within the grant contract's fiscal reimbursement period?
- YES NO In completing the affidavit form, are the cost figures totaled both across and down?
(PLEASE DO NOT ROUND FIGURES)
- YES NO Is the affidavit's supporting documentation complete and easy to understand?
It is important that the grant administrator be able to quickly review the backup documentation and be able to determine how the amounts on the affidavit form were determined.