

West Virginia Department of Health and Human Resources

Instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures

To ensure completeness and consistency in accounting for state funds under West Virginia Code §12-4-14, *Accountability of persons receiving state funds or grants; sworn statements by volunteer fire departments; criminal penalties*, the West Virginia Department of Health and Human Resources (DHHR) has developed a standardized Sworn Statement of Grant Receipts and Expenditures, which shall be the mandatory format (layout) for all such submissions to the DHHR. All fields within the Sworn Statement of Grant Receipts and Expenditures must be completed to ensure that the submission meets applicable reporting requirements.

Please make sure that a separate Sworn Statement of Grant Receipts and Expenditures is submitted for each applicable "state grant". It should be noted that for purposes of West Virginia Code §12-4-14, the term "state grant" does not include Federal pass-through funds that are subject to the Federal Single Audit Act Amendments of 1996, 31 U. S. C. 7501, *et seq.* Nevertheless, the reporting requirements do not prohibit the reporting of these funds and Grantees who receive an award with a mixture of State and Federal funds may choose to report the collective amounts under the grant receipts and expenditures.

Grant Number – Enter the grant agreement number for which the information is being reported. The DHHR issued grant number is provided in the grant agreement using the following format G#####. Only one individual grant number may be reported on each Sworn Statement of Grant Receipts and Expenditures.

Grantee Name – Enter the name of the organization reporting its grant receipts and expenditures. In order to ensure consistency, this entry should match the Grantee name provided within the applicable DHHR grant agreement.

Grantee FEIN – Enter the Grantee's Federal Employer Identification Number (FEIN) as presented within the applicable DHHR grant agreement.

Grantee WVFIMS Vendor Number – Enter the Grantee's WVFIMS Vendor number as presented within the applicable DHHR grant agreement.

Contact Phone Number – Enter a contact number where questions concerning the Sworn Statement of Grant Receipts and Expenditures may be addressed.

Grantee Mailing Address – Enter the current mailing address of the Grantee.

Total Grant Amount – Enter the total amount of the DHHR grant award. This number should reflect the final award amount and may include any Federal Funds received and/or any changes or adjustments to the original award.

Period Covered – Enter the period (MM/DD/YY – MM/DD/YY) for which the Grantee is reporting grant receipts and expenditures. The Grantee is allotted the discretion to report on the period that provides the most accurate and complete information. For example, if the grant period does not match the Grantee's fiscal year, the Grantee may choose to report the information on either the grant period or fiscal year methodology. When possible, it is recommended that the Grantee select a period of time that encompasses the entire financial activity of the applicable grant so that the reporting requirements can be satisfied with one submission.

Reporting Grant Receipts

Invoice Number – Enter an identifying number for each invoice submitted to DHHR for payment. In cases where there was no specific invoice number assigned, the Grantee may simply utilize a sequential numbering method.

Invoice Period Covered – For each invoice number enter the period of expenses covered.

Invoice Amount – Enter the amount invoiced by the Grantee.

Date Received – Enter the date that grant funds were received for each invoice.

Amount Received – Enter the amount of funds received for each invoice number.

***Total Grant Receipts** – Add up the individual invoice receipt amounts and enter the total amount of grant funds received.

Reporting Grant Expenditures

DHHR grant agreements require that a detailed budget and justification worksheet (budget) be prepared and approved for all grants and related agreements negotiated with the DHHR. In accordance with those requirements, Grantees are required to report grant expenditures under the Sworn Statement of Grant Receipts and Expenditures using the same budget line items.

Amount Expended – Enter the amount of funds expended under each of the budget line items listed within the Sworn Statement of Grant Receipts and Expenditures.

***Total Grant Expenditures** - Add up the individual line-item expenditure amounts and enter the total amount of grant funds expended.

***Ending Funds Balance** – Subtract the Total Grant Expenditures from the Total Grant Receipts and enter the final amount.

Please note: If the Ending Fund Balance is greater than zero, the Grantee is attesting that their grant receipts were in excess of grant expenditures and may be subject to repayment to the DHHR.

Notarized Sworn Statement

Sworn Statement - To complete the sworn statement, the Grantee is required to re-enter the Grantee Name and provide the basis of accounting on which the financial information is presented (e.g. accrual basis or cash basis)

Authorized Signature – A senior representative of the Grantee who has the authority to bind the Grantee must sign the Sworn Statement of Grant Receipts and Expenditures.

Date – Enter the date of the Authorized Signature.

Printed Name and Title – Enter the printed name and title of the person providing the Authorized Signature.

Notary Public Signature – The Authorized Signature shall be notarized by a certified notary public in good standing with the Secretary of State.

Submission of the Sworn Statement of Grant Receipts and Expenditures Form

Questions regarding completion of the Sworn Statement of Grant Receipts and Expenditures form shall be directed to the address, telephone or fax number referenced below. The Grantee shall submit the Sworn Statement of Grant Receipts and Expenditures form by the required deadline to the following address:

WV DHHR Office of Internal Control and Policy Development
Division of Compliance and Monitoring
Capitol Complex, Building 3, Room 451
Charleston, WV 25305
Telephone: 304-558-9919 Fax: 304-558-2269

** The writable PDF version of the Sworn Statement of Grant Receipts and Expenditures will automatically total these amounts.*