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**West Virginia Department of Health and Human Resources**  
Instructions for Completion of the Sworn Statement of Expenditures

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To ensure that expenditures are proper and in accordance with the terms and conditions of federal and state grant awards and approved project budgets, the West Virginia Department of Health and Human Resources (DHHR) utilizes a standardized Sworn Statement of Expenditures (Revised May 2015). This document serves to assist recipients of grant awards from the DHHR in completing the Sworn Statement of Expenditures. The DHHR based the Sworn Statement of Expenditures, and the information contained therein, on certain data elements required by and certification standards denoted within Federal regulations and West Virginia Code as related to the administration of federal and state grant awards. Therefore, the Grantee must complete all fields within the Sworn Statement of Expenditures to ensure that the submission meets applicable reporting requirements and compliance standards. The required fields on the Sworn Statement of Expenditures are as follows:

**Grant Number** – Enter the applicable grant agreement number. The DHHR-issued grant number is located within the grant agreement and is in the following format: G#####.

Note: The Sworn Statement of Expenditures form is for reporting the revenues and expenditures associated with one grant only, meaning that multiple grants would require multiple forms.

**Grantee Name** – Enter the Grantee name, which is the name of the organization that received the grant. The Grantee name on the Sworn Statement of Expenditures should match the Grantee name as presented within the applicable DHHR grant agreement.

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

**wvOASIS Vendor Number** – Enter the wvOASIS Vendor number as presented within the applicable DHHR grant agreement.

**Contact Name** – Enter the name of a contact person who can answer questions concerning the Sworn Statement of Expenditures.

**Contact Email Address** – Enter an email address for where the DHHR may direct written questions concerning the Sworn Statement of Expenditures (Note: This field is not required).

**Contact Phone** – Enter a telephone number for where the DHHR may direct verbal questions concerning the Sworn Statement of Expenditures.

**Grantee Mailing Address** – Enter a mailing address for where the DHHR may direct written questions concerning the Sworn Statement of Expenditures.

**Total Amount of Grant Award** – Enter the total amount of the DHHR grant award. This number shall reflect the final award amount, which means that it must take into account any change orders and related adjustments to the original amount of the grant award, as may be applicable.

**Grant Period** – Enter the period (Start Date and End Date) of the grant award. This period shall reflect the full grant period, which means that it must take into account any change orders and related adjustments to the ending date of the grant award, as may be applicable.

Note: The grant period is irrespective of, and thus may not correspond with and does not have to correspond with, the Grantee’s fiscal year.

#### **Grant Revenues (received and anticipated)**

The Grantee completes the Sworn Statement of Expenditures after the end of the grant period and after submitting its final invoice to the DHHR for payment. For purposes of completing the Sworn Statement of Expenditures, the Grantee shall account for all invoices submitted to the DHHR for payment, irrespective of whether the Grantee has received payment yet or not.

**Amount Received** – Enter the total amount of grant funds received by the Grantee to date (include comments if so desired).

**Amount Anticipated** – Enter the total amount of grant funds that the Grantee still anticipates receiving, which means the total amount invoiced to the DHHR but not received yet by the Grantee as of the date of the Sworn Statement of Expenditures (include comments if so desired).

**\*Total Grant Revenues**– Enter the total grant revenues, which is a sum of the **Amount Received** (total amount of grant funds received by the Grantee to date) and the **Amount Anticipated** (total amount of grant funds that the grantee still anticipates receiving) lines.

#### **Grant Expenditures (allowable costs expended)**

The expenditure categories on the Sworn Statement of Expenditures correspond with the budgetary line items denoted within the DHHR grant agreement budget and the detailed budget and justification worksheet that accompanies the grant agreement. Therefore, for additional information regarding the expenditure categories on the Sworn Statement of Expenditures, the Grantee should look towards the grant agreement budget, the detailed budget and justification worksheet, and the instructions for preparing the detailed budget and justification worksheet.

**Amount** – Enter the actual (not budgeted) amount of funds expended for each of the expenditure categories denoted on the Sworn Statement of Expenditures (include comments if so desired).

**\*Total Grant Expenditures** – Enter the total amount of funds expended by the Grantee, which is a sum of the expenditure category lines for personnel, fringe benefits, equipment, supplies, contractual costs, construction, other and indirect costs.

**\*Ending Grant Balance** – The ending grant balance is the total grant revenues minus the total grant expenditures.

Note: If the ending grant balance is a negative amount, the Grantee is attesting to the use of unrestricted funds to supplement the DHHR grant funds, the use of which was for the purposes intended and in compliance with applicable laws, regulations and the terms and conditions of the grant award. Conversely, if the ending

grant balance is greater than zero, the Grantee is attesting that grant revenues were in excess of grant expenditures and that the Grantee returned funds to the DHHR or may need to return funds to the DHHR.

**Grant Funds Returned to the DHHR** – Enter the total amount of any grant funds returned to the DHHR.

**Required Certification / Sworn Statement (Signed and Notarized)**

By signing the Sworn Statement of Expenditures, the Grantee is certifying to the best of their knowledge and belief that the report is true, complete and accurate, and that the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the grant award. The Grantee shall also be aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject the Grantee to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

**Authorized Signature** – A senior representative of the Grantee who has the authority to bind the Grantee must sign the Sworn Statement of 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 must be notarized by a certified notary public in good standing with the Secretary of State and include the notary seal.

*\* The electronic (Adobe® PDF version) of the Sworn Statement of Expenditures will automatically total this amount.*