
Subject: Affidavits of Expenditures

Effective Date: October 1, 2016

Revised from: October 1, 2014

Policy: Affidavits are to be submitted on a monthly basis for all expenditures for which the Local Agency (LA) seeks reimbursement. No expense(s) should be held for submission on a quarterly basis or at the end of the contract period. Only actual, documented WIC related expenses can be claimed. Affidavits must reflect an accurate record of expenditures regardless of what basis of accounting is used.

All supporting documentation and records shall be retained for four (4) years (current Federal Fiscal Year plus prior 3 Federal Fiscal Years) or if LA requires longer retention time, then LA should follow LA policy.

LA costs are generally consistent from month to month. Any significant variances should be accompanied by an explanation. Expenses claimed for reimbursement on affidavits must be traceable to LA accounting records and any differences reconcilable.

Indirect costs may be claimed on affidavits (if applicable).

Affidavits must be submitted (postmarked) to the State Agency (SA) no later than the 20th of the month following the reporting month. Affidavits postmarked after the 20th may not be processed until the 20th of the following month. The SA, on a case-by-case basis for unforeseen circumstances, may grant requests for exceptions or extensions. The request for an extension must be made in writing in advance of the submission deadline for the reporting month. If it is not possible for a LA to ever meet the above submission deadline, the LA must submit to the SA a written justification for review and approval at least annually.

The LA has the option to use the Excel spreadsheet affidavit form found in the [Forms/Administrative Materials](#) section on the Kansas WIC website called "Standard WIC Affidavit". This form is a template and contains formulas to assist in calculating salaries and benefits for regular WIC expenses and the BFPC program. Affidavits received that contain errors, are incomplete, or do not contain the required information as indicated below, will be returned by the SA and will need to be resubmitted by the LA with the appropriate corrections.

Differences in costs compared to the budget shall be analyzed by the LA to determine if errors in affidavit reporting occurred, or if budget estimate should be modified.

Reference: CFR §246.16; CFR §246.2

Procedure

Subject: Affidavits of Expenditures

General Affidavit Instructions

Reimbursements will be rounded to the nearest whole dollar amounts for total costs reported each month.

Supporting documentation for all expenses claimed on affidavits should be retained at the LA.

All September charges must be submitted on the September affidavit and **cannot** be placed on the October affidavit due to October being a new Federal Fiscal Year.

The affidavits should reflect all costs incurred to operate the program, including direct costs and indirect costs. The first page of the affidavit should serve as a summary for report totals. All expenses must be appropriately allocated into the functional cost categories of nutrition education, breastfeeding, client services, or general administration. The following information must be on the completed affidavit described below.

Completing the WIC Affidavit

All expenses should be placed in one or more of the four cost categories:

- Nutrition Education
- Breastfeeding Promotion and Support
- Client Services
- General Administration
- as well as the Total column in order for the affidavit to add up correctly

If the LA has a BFPC program, all cost pertaining to this program should be placed in the BFPC Expenses (only) cost category.

Time reported on the affidavit should be reflective of the time recorded either from the WIC Time Study form or actual timesheets. These records provide an allocation of time spent performing WIC services. [Refer to ADM: 02.03.03.](#)

Affidavit Heading

1. Affidavit Heading must state across the top of the front page, "Kansas Department of Health and Environment WIC Program Affidavit of Expenditures."
2. Local Agency Name heading must list your LA name.
3. Reporting Month must be listed with the month and year of claimed expenses (i.e. July 2014).
4. Type of Submission must be included and marked with the appropriate type of affidavit: Initial, Correction or Supplemental.

Subject: Affidavits of Expenditures

5. Signature block statement should be located above the signature line and states “I certify this statement is true and correct according to the records of this office.”
6. Signature heading **is required** and should include the signature and title of the person responsible for reviewing affidavits for correctness. An affidavit can be sent as an attachment in an email to the State Agency if an electronic signature is included on the affidavit or with the email itself. **Typed names are not representative of a signature.**
 - **Electronic Signature:** Is defined as an individual’s actual signature that has been scanned and saved as a .jpg or a .gif file that can be imported into a document and is representative of that individual’s true signature.
7. Date of Affidavit must include a date when affidavit was signed.

Salaries and Fringe Benefits Section

Salaries shall include the following:

1. Job Classification must list the classification of each employee listed (RN, RD, Clerk, Admin., Secretary, etc . . .).
2. Personnel Name must include the name of each employee reported or represented on the affidavit. At a minimum; the first initial of each employee and the employee’s full last name should be listed.
3. Paid Salary should be listed for each employee. It can be listed as monthly or hourly.
4. Total Hours Worked should list the total number of hours the employee worked for the health department and not just WIC during the given reporting period.
5. WIC Hours should list the total number of hours the employee worked for WIC during the given reporting period.
6. BFPC Hours (**used only for the approved BFPC programs**). List the total number of hours the employee worked for the BFPC program during the given reporting period.
7. Time Period should list the number of pay periods or weeks for each employee listed (2 pay periods, 3 pay periods, 4 weeks, 5 weeks, etc.).
8. BFPC Expenses (only) column will automatically calculate from the BFPC hours for the salaries section.

Fringe Benefits shall include the following:

1. Fringe benefits should be separated out for:

Subject: Affidavits of Expenditures

- KPERS
 - FICA
 - Health Insurance
 - Workers Compensation
 - Other – specify any other type of fringe benefit not listed above.
- a. Fringe benefits can be figured one of two ways.
- i. A percentage can be placed in the % WIC box. If you use this method, the spreadsheet will automatically calculate the dollar amounts based on WIC hours for the percent you entered.
 - ii. Instead of using a percentage you can key in the dollar amounts into the four cost categories. This is most commonly done for health insurance since it is not the same % for each person listed on the affidavit.
- b. Check with your County Clerk or Fiscal Dept. to ensure the correct percent of fringes is being charged. The percent can change from one year to the next and can vary from County to County.

RD Consultant

1. The line item for the RD Consultant should follow the same rules from the “Salaries” section listed above by entering the Personnel Name, Total Hours Worked, WIC hours and Time Period as well as the salary breakout amongst the four cost categories.

Expenses Section

Operating costs should be listed on the affidavit as they were per the budget that was submitted. LA’s can refer to the Allowable Cost policy to ensure items being submitted for reimbursement are allowable. [ADM 02.03.01](#).

The expense items listed on the affidavit serve as a template and can be changed to reflect the LA’s needs.

1. Postage: Items mailed to clients (appointment notices, no show letters) or items mailed to other agencies or the SA.
➤ **These items should be entered in any appropriate cost category.**
2. Communications: Telephones, fax, internet, cellular phones. Costs are defined as equipment, monthly service costs or toll free numbers. This category must be prorated to other programs as applicable or by cost allocation plan.
➤ **These items should be entered in any appropriate cost category.**
3. Utilities:
Defined as allocated costs of clinic and office space utilized by WIC staff and clients.
➤ **This should be entered into the general administration cost category.**

Subject: Affidavits of Expenditures

4. Supplies: Defined as expendable, disposable articles. Supplies are defined as:
 - a) Medical Supplies – such as capillary tubes, microcuvettes, lancets, gloves, etc.
 - These items should be entered into client services cost category.
 - b) Office Supplies – such as stationery, envelopes, pens and staplers, etc.
 - These items should be entered in any appropriate cost category.
 - c) Education Supplies:
 - i. Client services supplies, examples could be (file folders for sorting R&R sheets)
 - ii. Nutrition Education and Breastfeeding supplies, examples could be (posters, pamphlets, AV materials, group session materials, breastfeeding aids etc.)
 - These items should be entered in any appropriate cost category.
5. Mileage: To and from WIC clinic sites, meetings and vendors. Mileage should be entered into the appropriate cost category. The rate charged per mile for mileage reimbursement cannot exceed the current approved Kansas reimbursement rate. (Subject to change each January). Refer to the IRS's website for mileage rates. <http://www.irs.gov>
 - In the upper right hand corner of the IRS's website, locate the "Search" box and type in the calendar year and the word mileage. For example: 2014 Mileage
 - Then click on the link that represents the calendar year you are looking for and there you will find the rate per mile for business miles.
 - Mileage should be entered into the appropriate cost category.
6. Space Usage: Defined as prorated costs of clinic and office space utilized by WIC staff and clients. As appropriate, LA must provide space usage allocation calculations with the WIC budget.
 - This should be entered into the general administration cost category.

Additional expenses that can be added to the affidavit:

7. Employee Training Expenditures: Defined as meals, lodging, registration fees for WIC meetings (KS WIC Conference, National WIC Association, WIC Advisory Council etc.) or other approved training events.
 - Cost should be entered into the appropriate cost category.

When an employee attend a meeting or training their salary or hourly rate **does not** get included with their travel on this line item. It is places in the salary and fringes section.

8. Advertising: For vacant positions or advertising for WIC services.
 - This should be a general administration cost.
9. Equipment under \$500: Items with a useful life of more than one year and costing less than \$500. See policy ADM 02.03.05 Equipment Purchasing.
 - These items should be entered in the appropriate cost category. Generally costs are placed in client services or general administration.

Subject: Affidavits of Expenditures

10. Equipment costing \$500 or more: Items with a useful life of more than one year costing more than \$500 requires prior written approval from the SA Lead. (See policy ADM 02.03.05 Equipment Purchasing or ADM 12.00.00 Capital Expenditures over \$5,000).
 - These items should be entered in the appropriate cost category. Generally costs are placed in client services or general administration.

11. Repairs/Serviceing: Repairs or servicing of WIC computers or equipment.
 - Should be entered into the general administration cost.

12. Printing: Costs are defined as those items produced for use in WIC projects for client services, nutrition education, breastfeeding, outreach and administration.
 - These items should be entered in any appropriate cost category.

13. Rent: Costs for charges directly to the LA for use of a building to operate the WIC program. Generally for LA's that travel to different locations to provide WIC services, and are charged a rental fee for use of the location.
 - This should be entered into the general administration cost category.

14. Other: List all other costs not included in the line items above. List each item separately on the budget form. This includes, but is not limited to, expenses for:
 - Recruitment
 - Audit
 - Cleaning
 - Insurance (liability, auto)
 - Gas
 - Airfare for out of the State trainings or conferences
 - Subscriptions
 - Outreach/marketing and professional development

This does not include certification or registration fees to maintain individual registration status (RD) with the Commission on Dietetic Registration or Academy of Nutrition and Dietetics membership fees; these are unallowable costs.

15. Indirect Costs: The maximum indirect costs allowed will be the current rate in effect for KDHE per the Annual Budget policy [ADM: 02.02.00](#) for the given time period. This item should be entered in the general administration cost category.

Affidavit Page 2

Prior to the LA using additional funds that is outside the scope of their regular WIC allocation, the LA must:

- Ask permission and receive prior approval from their SA Lead before purchasing any type of anthropometric equipment or computer equipment and before asking for special training funds.

Subject: Affidavits of Expenditures

- Receive either a verbal or written approval prior to purchasing these items or attending training.

Once approved, the LA may purchase the item and place it on the Affidavit Page 2 (tab 3) of the Standard WIC Affidavit form for reimbursement and mark the appropriate item(s) listed on page 2 whether it be for Anthropometric Equipment, Computer Equipment or Special Training Funds.

The Kansas WIC Conference expenses do not get included on page 2 of the affidavit nor do any other trainings conducted by the State WIC office since this training is provided by the SA and is not considered outside the scope of their regular WIC allocation.

NOTE: In order to be reimbursed for the items listed on the Affidavit Page 2, a copy of all the supporting documents must be submitted with the affidavit.

Definitions of anthropometric equipment, computer purchases or special training funds

- **Anthropometric equipment:** Includes, Infant Scale, Adult Scale, Recumbent Length Board, Stadiometer and hematological equipment. Refer to [Appendix 8 Guide To Purchasing Anthropometric and Hematological Equipment and Breast pumps](#).
- **Computer equipment:** Only used when the Local Agency purchases the equipment. A computer purchased by the LA must have SA approval prior to the purchase being made. Refer to [ADM: 07.05.00 KWIC Equipment](#).
- **Special training funds** are considered to be support for the LA staff to attend/participate in training opportunities that are **not** provided by the SA. Refer to policy [ADM:11.02.00 Financial Support for Local Agency On-Going Training](#).