

ATTACHMENT E

Kansas Rehabilitation Services

Performance-Based Grants

Invoice Instructions

Invoice due dates:

Monthly invoices reporting line-item expenses for the invoiced month will be due by the 20th day of the following month.

Standard format and supporting documentation:

Grantees will submit invoices and supporting documentation in accordance with the standard Excel file and format provided by KRS (see RFP Attachment D).

Expenditure-based invoices:

Funding for this project is being provided by KRS through a performance-based grant. Therefore, grantees will be reimbursed for expenditures they have actually incurred in order to carry out the project activities.

Supporting documentation attached to the invoice must specify a precise accounting of costs incurred for each line item. Grantees may submit the supporting document in Word, Excel or PDF files in accordance with the following:

Line item	Supporting documentation required
Personnel	Identify the person by name or functional title, the actual hours the individual worked on project activities for the specific period of time being invoiced, and the corresponding salary. <i>(Although not required to be submitted with the invoice, timesheets and records about the types of activities undertaken should be maintained by the grantee, such as face-to-face direct service with specific consumers, administrative functions, marketing/outreach functions. All activities must be consistent with the grant and approved budget. Please refer to the section below entitled "maintenance of records for audit.")</i>
Fringe	Identify the person by name or functional title, the percentage of time the person is assigned to this project, and the corresponding fringe, specifying FICA, workers comp, unemployment, retirement, benefits, etc.
Travel	For each travel event, identify the date(s), purpose, location and participant(s). Specify amounts for mileage, per diem, overnight hotel and/or other allowable expenses. Per diem and travel-related expenses may not exceed the rates established by the Kansas Department of Administration for the time period covered by the invoice.
Staff recruitment, training, development	Identify the activity that occurred and related detailed expenditures. For staff involved in training and development activities, identify them by name, specify the nature of the training, and identify associated costs.

Equipment	Identify equipment purchased for use in carrying out the project activities, if approved in the budget. Identify equipment provided for consumers, specifying the consumer's name, invoice amount and dispensing fee, if any, to be paid with contract dollars. For each, also identify if there was a third party payor for the equipment, identifying the payor and amount. <i>(Note, consumer equipment may also be accounted for below under direct consumer services, depending on how the grantee submitted the budget.)</i>
Supplies	Identify total supply expenses to carry out the project activities. If the approved budget includes brochures and marketing materials in this line item, provide specific details.
Communications	Identify specific communications expenses expended in accordance with the approved budget.
Direct consumer services	Account for expenditures in accordance with your grant. The items accounted for in this line item will vary according to each grantee's specific approved budget. This may include staff time if it is budgeted in this line item rather than personnel, sub-grantee time if it is budgeted in this line item rather than contractual, assessment fees, purchase of services from qualified vendors, purchase of assistive technology and related dispensing fees, costs associated with educational/outreach events or other items identified in the approved budget. Identify the services provided, specifying the consumer's name and costs associated with this line item. For each, also identify if there was a third party payor for the service, identifying the payor and amount.
Contractual	Identify expenditures made to sub-grantees or vendors. Provide the description of the service provided, and the cost. If the sub-grantee expense relates to direct consumer services, include the consumer's name and the number of consumer service contact (face-to-face) hours.
Other	Please be specific consistent with the level of detail requested in other line items.

Invoices:

Total expenditures for the grant year may not exceed the budget amount. It is expected that invoices will be submitted for expenses incurred each and every month of the grant period. The monthly payments made will be tracked by KRS. Grantees are expected to manage these grant resources in order to provide and maintain services throughout the entire grant period.

Separate accounting of funds:

Funds for this grant must be tracked separately and may not be co-mingled with funds from other sources.

Maintenance of records for audit:

The grantee must maintain sufficient records to correlate expenditures to authorized grant/project activities completed and/or consumers served. These records include, but are not limited to:

- Time sheets indicating actual hours worked on approved project activities for staff paid through grant funds. Records must specify the nature of the work completed. If staff salaries are paid for direct consumer services, the timesheets must correlate to specific entries in the consumer service records.
- Expenditures made to sub-grantees or other vendors for services provided, including the name of the sub-grantee, description of services provided, identification of the consumer served (if pertinent) and hours paid.
- Travel documentation (locations, mileage, per diem, hotel expenses) when pertinent to activities authorized through this grant.
- Consumer records of services provided directly by staff and/or sub-grantees.
- Consumer records specifying equipment purchased with grant funds and provided to the consumer.

Such records must be made available for audit upon request of KRS or DCF.

KRS contact person:

Questions about invoicing and submission of invoices for payment should be directed to:

Kathy Cooper
 Coordinator of Capacity-Building Initiatives
 Kansas Rehabilitation Services
 Docking State Office Building, 9th Floor North
 915 SW Harrison
 Topeka, KS 66612
Kathy.Cooper@dcf.ks.gov
 785-296-3130
 FAX: 785-368-7467

Requests to change budget line items:

Any changes to budget line items must be approved in advance by the KRS contact person listed above. Should you wish to make a change in your line item budget, please submit a written request including specific dollar amounts, rationale and projected impact on the project to the contact person for prior approval. Email requests are acceptable, followed up by sending in a request with an original signature.

Please note: All invoice instructions and expectations are provided in accordance with accountability standards established for services authorized by the Rehabilitation Act, related implementing regulations, the General Administrative Regulations of the U.S. Department of Education, and the U.S. Office of Management and Budget cost/expenditure circulars.