

Alaska Sustainable Salmon Fund
INVOICING POLICIES AND PROCEDURES
4/11

The Alaska Sustainable Salmon Fund (AKSSF) is a cost-reimbursable program; AKSSF reimburses only for actual expenses incurred and for approved indirect costs. AKSSF strives to provide timely reimbursements of invoices while maintaining compliance with the requirements of OMB circulars, NOAA, and the State of Alaska in securing its reimbursement of legitimate costs from the Department of Commerce.

Invoice Requirements*

Every invoice must contain the following information:

- AKSSF project number (e.g., 45111)
- Unique invoice number
- Date of the invoice
- Name of the billing organization (contractor)
- Signature of the authorized representative of the billing organization
- Period of the project that the invoice covers (e.g. July 1, 2010 – September 3, 2010)
- Total expenses billed by line item (expenses must be grouped by the line items included in the statement of work budget table)
- Itemized list of the expenses claimed (attached)
- Documentation of each expense (e.g., invoice, receipt, timesheet)
- Proof of payment of each expense (e.g., check stub, check number, receipt, credit card statement)
- Documentation and proof of payment of match expenses (matched projects only)
- Any other documentation required by the contract.

**Federal agencies and departments within the State of Alaska should contact Debbie Maas at (907) 465-6134/debbie.maas@alaska.gov for information on invoicing procedures.*

Travel costs

Meals and incidentals will be reimbursed at a rate not to exceed the federal or state per diem rate (whichever is greater) found at the following web sites:

- **Federal:** <http://www.gsa.gov/portal/category/21287>
- **State of Alaska:**
<http://fin.admin.state.ak.us/dof/travel/resource/rates.pdf>

All other travel costs (including lodging up to the federal per diem rate) will be reimbursed at actual expense and must be supported by documentation and proof of payment. Meals and incidentals expenses must be justified with a calculation including the per diem rate and the number of days claimed.

Indirect

AKSSF allows for the recovery of indirect costs for entities with a federally negotiated indirect cost rate agreement (NICRA). Documentation (i.e., the federally approved rate letter) must be provided to document the rate. Federal entities must provide a memo on agency letterhead (or

comparable documentation) that provides their indirect rate. Indirect rates may not increase over the life of a project. Updated NICRAs must be submitted for each fiscal year funded by the project; indirect charges for any year for which the entity does not have a NICRA are not allowable.

Based upon guidance from NOAA, non-federal entities without a NICRA will not be allowed to charge indirect. Therefore, potential applicants are encouraged to obtain a NICRA as AKSSF does not allow administrative or overhead expenses to be charged as direct expenses. Examples of typical administrative expenses include the following:

1. Rent
2. Utilities
3. Building maintenance or cleaning
4. Insurance
5. Telephone service
6. Postage
7. Office supplies (e.g., folders, ink cartridges)
8. Office furniture and equipment (e.g., chairs, desks, printers)
9. Administrative staff
10. Audit and legal expenses
11. Equipment depreciation
12. Other services or items shared between multiple projects or not directly related to the execution of the project

If your entity has applied for, but not yet received, a NICRA at the time the project is finalized, indirect will not be paid until the NICRA is received and AKSSF has been provided a copy of the federal rate letter. If the approved NICRA rate differs from the proposed rate included in the statement of work (SOW), the lower rate will be used. Indirect expenses will not be paid if AKSSF has not received the federal rate letter at least seven months prior to the end of the grant that funds the project. AKSSF grants end on June 30, thus the deadline would be November 30 of the prior year.

For projects finalized prior to July 1, 2010, AKSSF will honor indirect rates approved in the SOW.

Match (projects with required match only)

Match must be documented to the same level of detail as reimbursable expenses. Match documentation for expenses equal to or greater than 33% or 35% (depending on the requirements of the project) of the reimbursable expenses must be submitted with each invoice in order for the full amount to be reimbursed. Please see AKSSF's *Non-Federal Match Guidance* document for details on match.

Signatures and Review

The invoice must be signed by the project contact at the billing organization (signator). The signator will review the invoice to ensure that the expenditures listed are in compliance with the

project and the terms of the contract. The project contact may designate another at their agency to act as signator (e.g., billing/accounting staff).

If the expenditures are valid, the signator will notate his/her approval by signing and dating the invoice and sending it to the AKSSF office (see below). AKSSF staff will seek the approval of the ADF&G contact and will verify that the invoice is mathematically correct and in compliance with the Alaska Administrative Manual, OMB circulars, AKSSF policies, and the approved statement of work governing the project. If the invoice is not correct and complete (including sufficient match, if relevant), AKSSF staff will contact the signator to describe the insufficiencies and discuss how to meet the requirements for full reimbursement.

Invoice Routing

AKSSF subrecipients should send all invoices to the AKSSF, Box 115526, Juneau, AK 99811-5526.

Confidentiality and Privacy

All invoices submitted become the property of the State of Alaska. Alaska Statute 40.25.110 requires public records to be open to reasonable inspection. Principal investigators are responsible for ensuring that invoices and supporting documentation do not contain private or sensitive information such as social security numbers, home addresses, or telephone numbers of employees.

Invoice Submission Deadline

All invoices must be submitted with adequate documentation for approval and received by ADF&G's AKSSF office no later than 30 days following the project end date in order to qualify for reimbursement. AKSSF encourages all recipients to bill at least quarterly for the most efficient processing of invoices.