

Required Accounting and Invoice Reporting Procedures

for SANREM CRSP Subawardees

SANREM CRSP activity invoice reporting and monitoring of account status should be quite easy with the formatted Excel invoices forms. Expenses need only be entered once in the detail spreadsheet and all calculations automatically generate the Invoice Summary Page ready for signature and forwarding to the SANREM CRSP Management Entity (ME) at Virginia Tech. The following instructions clarify the proper procedures for preparing, filing, and monitoring invoices and budget status. If further clarification is necessary, please contact the ME.

Routine Invoicing

1. Invoice forms can be found on-line on the SANREM CRSP website:

[Invoice for Universities, IARCs, and International NGOs](#) (Form 11A)
[Invoice for Host Country Institutions](#) (Form 11B)

2. The invoice form is an Excel workbook:
 - a. Each receipt is entered on the Detail Entry Form,
 - b. Excel automatically calculates line items and totals on the protected Invoice Summary Page, and
 - c. Equipment purchases and international travel should be entered on the Equipment and International Travel worksheet (when applicable).
3. Invoices from host country institutions need to be submitted no more frequently than monthly and at a minimum, quarterly. If no expenses were incurred within a 3-month period then a no expenses invoice needs to be submitted for that period.
4. Please submit your invoice through our on-line portal following these steps:
 - a. Enter this URL in your web browser: <http://scholar.vt.edu/portal>
 - b. Log in with your e-mail address and password. (these will be sent to you by email separately).
 - c. Click on the 'SANREM CRSP IV LTRAs' tab.
 - d. Scroll down the left side under the 'My Workspace' tab and click 'Drop Box'.
 - e. Click the 'Add' button and choose 'Upload Files' (it's the first option under Add button).
 - f. Now you can upload your invoice and scanned receipts. Browse to find and click on your file and then type: "Invoice [*invoice number*]" in 'Display Name' box.
 - g. Click the 'Upload Files Now' box at the bottom. You'll see the 'processing...' message right after.
 - h. Please send an email to: cbrannan@vt.edu to confirm reception of your invoice and scanned receipts.

5. Invoice reporting periods need to be written out such as “January 1, 2010 through January 31, 2010”. Invoice accounting periods need to be contiguous with no gaps or overlaps. Complete coverage of all accounting entries during a period is expected, although fully documented error corrections can be made in subsequent periods.

Filing an Invoice

6. For each reporting period, the accountant should download and save a clean, new Excel Spreadsheet from the SANREM CRSP website.
7. The accountant should open the downloaded Excel spreadsheet to the Detail Entry Form, and complete the beginning and end dates for the accounting period, the date of invoice preparation, and the exchange rate. There are instructions written in red to assist you on this form for items 7 - 13 below.
8. Each expenditure should be entered on the Detail Entry Form(s). Please number each receipt with the Receipt Number from the form and then enter the receipt information. Each entry must include:
 - a. the amount of expenditure in the local currency;
 - b. the budget category from the original budget submission (these categories can be found on the drop down menus and are as follows: Salaries and Wages; Graduate Assistantships; Graduate Tuition; Travel, International; Travel, Domestic; Equipment; Supplies; Contractual Services; Subcontractors; and Other Direct Costs); and
 - c. a brief description of the expense.
9. The following are brief descriptions of each category:
 - a. Salaries and Wages – name of person paid and the pay period (month/year);
 - b. Graduate Assistantships – name of the person and the institution (month/year);
 - c. Graduate Tuition – name of the person, the institution, and tuition period;
 - d. Travel, International – authorization number, name of person, dates of travel, and destination (see note below);
 - e. Travel, Domestic – name of person, dates of travel, and destination;
 - f. Equipment – type of equipment (see note below);
 - g. Supplies – list of supplies purchased;
 - h. Contractual Services – description of services (such as postage, telephone, fax);
 - i. Subcontractors – name of subcontractor and description of types of expenditures it incurred;
 - j. Other Direct Costs – specify the nature of the expenditure (for example, bank charges); and
 - k. Indirect Costs/Administrative Fee – SANREM CRSP approved Indirect Costs (or in the case of host country institutions, Administrative Fee) calculated on the basis of the Total Direct Costs less equipment and tuition expenditures.

10. All receipts should be electronically scanned at 150 dpi and the resulting “.pdf” (Adobe Acrobat file) forwarded as an email attachment or on a CD with the original signed copy of the invoice to the ME at Virginia Tech.
11. Equipment Notes:
 - a. Any purchase of equipment (use your institution’s definition of equipment and cost threshold or USAID’s \$5,000 threshold, whichever is less) will require detailed equipment information to be entered on the Equipment and International Travel Detail worksheet before reimbursement will be made.
 - b. In addition, any equipment purchased with USAID funds must contain at least 50% US source and origin. A statement from the vendor may be required to confirm this status.
12. International Travel Note: A travel authorization number must be recorded on the International Travel Detail Table. Travel authorization numbers will be forwarded to the host country institution’s Principal Investigator (PI) by the ME through the Research Activity Leader (RAL). Authorization numbers will only be issued for international travel approved in the annual plan of work.
13. When the invoice is complete, please send, with the scanned receipts, as email attachments to the SANREM CRSP Management Entity at sanrem@vt.edu. The signed original Invoice Summary Page and original receipts should be retained for five years after project completion.
14. Once reviewed, checked, and approved by the ME and confirmed by the RAL, the invoice will be submitted to Virginia Tech’s Office of Sponsored Programs for final processing after which a wire transfer for reimbursement will be sent to the host country institution’s bank account.

TECHNOLOGY REQUIREMENTS

Subawardees should have access to and knowledge of the following software:

- Microsoft Excel (a recent version to complete and submit invoices);
- Microsoft Word (a recent version to draft cover letters and read ME correspondence); and
- Adobe Acrobat (in order to scan and read documents, and send receipts).

Subawardees must also have computer equipment and communications infrastructure to:

- have access to the Internet;
- process email with attachments; and
- scan documents for electronic transfer.

As electronic communications are vital to efficient implementation, host country institutions will be authorized to make moderate expenditures to secure minimum communication infrastructure. The ME must be kept informed of all communication breakdowns.

** Host country institutions must acknowledge receipt of communications immediately and communicate when a full response to the ME will be made. Failure to do so will result in delay in the processing of invoices and reimbursement of expenses.

PATENTS/INVENTION REQUIREMENTS

If any patents or inventions are created while under contract with Virginia Tech, an invention disclosure report form must be completed and returned to Virginia Tech. This form will be available on the SANREM CRSP Partners Only Website to which you will be provided a password.

TAXES PAID REQUIREMENTS

Any value added taxes (other than sales taxes) or customs duties imposed on commodities purchased with foreign assistance funds (i.e., SANREM CRSP funds) shall be exempt from taxation by a foreign government, or, if it was taxed, those taxes must be reimbursed by the foreign government.

INVENTORY

An annual inventory of all equipment purchased with SANREM CRSP funds needs to be maintained and supplied to the ME on request. The Inventory should include the item description, make and model, serial number, manufacturer origin, purchase date, price in US dollars, current location, condition, and intended use.