Contractor Supporting Research (CSR) Program - Financial Management

**Brief**

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<tr>
<th>Title:</th>
<th>Contractor Supporting Research (CSR) Program — Financial Management</th>
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<td>2/28/2014</td>
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<tr>
<td>Effective date:</td>
<td>9/1/2011</td>
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**BRIEF**

**Policy Summary**

This policy defines the guidelines and procedures for administering Contractor Supporting Research (CSR) funds; requesting and establishing projects; and tracking allocations, project costs, and project closeouts.

**Who Should Read This Policy**

All Berkeley Lab employees with financial responsibilities for administering and tracking CSR funds

**To Read the Full Policy, Go To:**

The POLICY tab on this wiki page:

**Contact Information:**

General Accounting Manager  
Office of Sponsored Projects and Industry Partnerships (OSPIP) Manager

**Policy**

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**POLICY**

**A. Purpose**

This policy defines the guidelines and procedures for administering Contractor Supporting Research (CSR) funds; requesting and establishing projects; and tracking allocations, project costs, and project closeouts.

**B. Persons Affected**
All Lawrence Berkeley National Laboratory employees with financial responsibilities for administering and tracking CSR funds

C. Exceptions

Not applicable

D. Policy Statement

In addition to and separate from the parties' rights and obligations under Department of Energy (DOE) Contract 31, Clause I.134, *Work for Others Program (Non-DOE Funded Work)*, the Contractor may, with the consent of the Contracting Officer, conduct Contractor-Funded Institutional Supporting Research and Development (Contractor Supporting Research or CSR) at the Laboratory under DOE Contract 31, Clause H.27. The DOE Berkeley Site Office's Contracting Officer approved this program on September 22, 2005, and issued updated implementing guidance on August 17, 2011.

CSR funds are provided to Berkeley Lab by the University of California (UC). Selection of Research projects to be funded with CSR funds is made at the discretion of the Laboratory Director or designee. Consent may be given to such research provided that:

- Research is conducted on a non-interference basis with any DOE directed and funded work of the Laboratory. Per the August 17, 2011, guidance provided by the DOE Berkeley Site Office (see above), CSR funds may not be used to augment federally funded projects.
- Research is intended to enhance the capabilities of Berkeley Lab to continue to perform its mission or to create new capabilities at the Laboratory consistent with the overall needs of DOE. Per the DOE Berkeley Site Office guidance, Berkeley Lab will not knowingly use its access to Laboratory facilities under this program to compete with the private sector.
- Funds are expended under the same terms and conditions that apply to government funds provided under DOE Contract 31.
  - The use of CSR funds to pay for unallowable costs is prohibited. For cost accounting standards (CAS) purposes, such approved research shall be treated as institutional Research and Development of the Laboratory. CSR funds are exempt from general and administrative costs.

Certain uses of these funds are particularly encouraged by the University, such as collaborative research performed by UC campus professors, postdoctoral scholars, and graduate students, and any other research that could lead to the long-term growth and health of Berkeley Lab and the University.

E. Roles and Responsibilities

<table>
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<tr>
<th>Role</th>
<th>Responsibility</th>
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<tbody>
<tr>
<td>DOE Berkeley Site Office</td>
<td>Approves CSR Program according to DOE Contract 31, Clause H.27, Contractor-Funded Institutional Supporting Research and Development Program at the Laboratory</td>
</tr>
<tr>
<td>Office of Sponsored Projects and Industry Partnerships (OSPIP)</td>
<td>Notifies and coordinates with the DOE Berkeley Site Office concerning any transactional review and consent as required by DOE Berkeley Site Office approved implementation plan for <em>Contractor-Funded Institutional Supporting Research and Development at the Laboratory</em> under DOE Contract 31, Clause H.27</td>
</tr>
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</table>
Division

- Prepares written request using the CSR Request Form for approval to use (or increase) CSR funds. Written request includes:
  - Strong statement of justification
  - Total amount of funding requested (including applicable burdens and overheads)
  - Forwards request to Laboratory Deputy Director or designee to obtain authorization signature
  - After receiving request approval, creates project in Financial Management System under division’s Project Tree based on project identification number assigned by Program Manager
  - Ensures use of funds is consistent within the stated purpose
  - Ensures funds are spent in accordance with the same terms and conditions as federally expended funds
  - Establishes controls to ensure costs and obligations do not exceed the approved funding
  - Monitors costs incurred against the approved funding
  - Corrects errors and resolves issues as they occur to ensure approved funding balances are in good standing
  - Notifies Laboratory Deputy Director’s Office when to close the project
  - Works with Laboratory Deputy Director’s Office to resolve any over-costed CSR funds by the following month end

Laboratory Deputy Director’s Office

- Reviews request and funding availability, and authorizes request
- Laboratory Deputy Director’s Office notifies General Accounting of approved request to add funding or close out projects
- Notifies Division Budget Analyst request has been granted
- Notifies Division Budget Analyst of assigned CSR project identification number
- Notifies Property Management of equipment expenditures
- Notifies Sponsored Projects Office of award amount
- Submits to the Berkeley Site Office periodical reports of projects undertaken

Property Management (if applicable)

- After equipment arrives, corrects equipment title from DOE to UC Regents based on notification from Laboratory Deputy Director’s Office

General Accounting

- Opens Project IDs and establishes and maintains CSR system chart fields (i.e., account numbers, Budget and Reporting (B&R) codes, resource categories, project and resource types, DOE reporting codes)
- Manages allocation of cash between various depository accounts based on previous month’s actual costs plus current month’s estimated costs
- Coordinates with UC to transfer funds to cover projected expenditures
- At month-end allocation process, credits project to offset costs based on actual expense
- Reconciles the CSR Liability account and the Short Term Investment Pool (STIP) CSR account

F. Definitions/Acronyms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Contractor Supporting Research (CSR)</td>
<td>Funds provided to the Laboratory by the University of California. For research at the Laboratory, selection of the projects funded with CSR funds is made at the discretion of the Laboratory Director or designee.</td>
</tr>
<tr>
<td>Work for Others</td>
<td>The performance of work for non-DOE entities by DOE/contractor personnel and/or the utilization of DOE facilities that are not directly funded by DOE appropriations</td>
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G. Recordkeeping Requirements

None

H. Implementing Documents
I. Contact Information

General Accounting Manager
Office of Sponsored Projects and Industry Partnerships (OSPIP) Manager

J. Revision History

<table>
<thead>
<tr>
<th>Date</th>
<th>Revision</th>
<th>By whom</th>
<th>Revision Description</th>
<th>Section(s) affected</th>
<th>Change Type</th>
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<tbody>
<tr>
<td>2/28/2014</td>
<td>1.2</td>
<td>M. Beedle</td>
<td>Updates to reflect dates of current guidance and clarification of roles</td>
<td>Sections D, E, F, and Source Requirements</td>
<td>Minor</td>
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<tr>
<td>12/10/2013</td>
<td>1.1</td>
<td>T. Carlson</td>
<td>Reviewed 11/15/2013, no changes</td>
<td>Update Publication, Next Review dates</td>
<td>Minor</td>
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<tr>
<td>1/2/2012</td>
<td>1</td>
<td>M. Mock</td>
<td>Reformat for wiki</td>
<td>All</td>
<td>Minor</td>
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Document Information

DOCUMENT INFORMATION

Title: Contractor Supporting Research (CSR) Program — Financial Management

Document number 11.01.010.000

Revision number 1.2

Publication date: 2/28/2014

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Next review date: 2/1/2016

Policy Area: Accounting

RPM Section (home) Financial Management

RPM Section (cross-reference) none

Functional Division OCFO

Prior reference information (optional) RPM Section 11.25

Source Requirements Documents

- DOE Contract 31, Clause H.27
- DOE Berkeley Site Office Berkeley Lab Agreement: LBNL Contractor-Funded Institutional Supporting Research and Development Program, updated 8/17/11

Implementing Documents

none
### Other References

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<tr>
<th>Document number</th>
<th>Title</th>
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<tr>
<td>11.01.011.000</td>
<td>Gifts (Monetary), Financial Management</td>
<td>Policy</td>
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