BRIEF

Policy Summary

This policy defines the Berkeley Lab guidelines for approval of special financial terms and conditions for American Recovery and Reinvestment Act (ARRA)-funded Work for Others (WFO) agreements. These guidelines ensure compliance with Department of Energy (DOE) reimbursable work cash-management requirements. Special financial terms and conditions are only considered when specifically requested by a sponsor.

Who Should Read This Policy

All Laboratory division employees who manage ARRA-funded WFO agreements

To Read the Full Policy, Go To:

The POLICY tab on this wiki page

Contact Information

Business Services Manager
Contract Accounting (ARhelp@lbl.gov)
ARRA Analyst, Budget Office
Office of Sponsored Projects and Industry Partnerships (OSPIP)

POLICY

A. Purpose

This policy defines standard financial reporting terms for Work for Others’ agreements where Lawrence Berkeley National Laboratory (Berkeley Lab) is the sub recipient of an American Reinvestment and Recovery Act (ARRA) award. This policy also outlines the procedure for
instances in which the sponsor requests special financial reporting beyond the defined standard.

B. Persons Affected

All Laboratory division employees who manage ARRA-funded WFO agreements

C. Exceptions

None

D. Policy Statement

Reporting terms are considered special if they do not meet the standard reporting terms as follows:

1. Prime Recipient Award Type
   a. Contract
      i. Berkeley Lab is delegated to report to FederalReporting.gov.
         1. Submission of the LBNL as Sub-recipient ARRA Contract Report to FederalReporting.gov (per the Federal Reporting.gov quarterly reporting schedule)
      ii. Berkeley Lab is not delegated to report to FederalReporting.gov.
         1. Submission of the LBNL as Sub-recipient ARRA Contract Report to the sponsor quarterly, no earlier than the third business day of the month after the end of the fiscal reporting quarter per the FederalReporting.gov quarterly reporting schedule
         1. Submission of the LBNL as Sub-recipient ARRA Contract Report to the sponsor quarterly, no earlier than the third business day of the month after the end of the fiscal reporting quarter per the FederalReporting.gov quarterly reporting schedule
         2. Submission of the LBNL ARRA M&O Job Report to the sponsor monthly, no earlier than the third business day of the month after the end of the fiscal reporting month
   b. Grant
      i. Berkeley Lab is delegated to report to FederalReporting.gov.
         1. Submission of the LBNL as Sub-recipient ARRA Grant Report to FederalReporting.gov per the FederalReporting.gov quarterly reporting schedule
         2. Submission of the LBNL ARRA Job Report to the sponsor quarterly, no earlier than the third business day of the month after the end of the fiscal reporting quarter per the FederalReporting.gov quarterly reporting schedule
      ii. Berkeley Lab is not delegated to report to FederalReporting.gov.
         1. Submission of the LBNL as Sub-recipient ARRA Grant Report and LBNL ARRA M&O Job Report to the sponsor quarterly, no earlier than the third business day of the month after the end of the fiscal reporting quarter per the FederalReporting.gov quarterly reporting schedule

2. Approval Procedures

<table>
<thead>
<tr>
<th>Signor</th>
<th>Purpose of Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Division Resource Analyst</td>
<td>Agrees to provide sponsor's requested special financial reporting requirements</td>
</tr>
<tr>
<td>Division Director(or designee – limited to Deputy Division Director or Business Manager)</td>
<td>Accepting that the terms are in the best interest of Berkeley Lab given required resources, agrees to provide sponsor's requested reporting requirements. Approves division's administrative effort to accommodate terms.</td>
</tr>
<tr>
<td>Office of Sponsored Projects and Industry Partnerships (OSPIP)</td>
<td>Completes Special Financial Reporting Terms Form and includes sponsor's justification</td>
</tr>
<tr>
<td>Budget Office ARRA Analyst</td>
<td>Identifies whether terms are possible to meet using standard ARRA reports or ARRA reporting tables</td>
</tr>
</tbody>
</table>
E. Roles and Responsibilities

Prior to inclusion of special financial reporting terms in a reimbursable work agreement:

<table>
<thead>
<tr>
<th>Role</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>OSPIP</td>
<td>• Submits sponsor's proposed terms on the Request for Special Financial Reporting Terms for ARRA-Funded Sub-recipient Work for Others Agreements, with the agreement language/report templates to the Budget Office-ARRA Help Analyst, <a href="mailto:ARRAHelp@lbl.gov">ARRAHelp@lbl.gov</a>, for review and comment</td>
</tr>
</tbody>
</table>
| Budget Office ARRA Help Analyst   | • Reviews the financial reporting terms, identifies whether terms are possible to meet using standard ARRA reports or ARRA reporting tables within two business days from receipt of form from OSPIP  
• Notifies OSPIP and the division resource analyst if there are any issues with the Request for Special Financial Reporting Terms for ARRA-Funded Sub-recipient Work for Others Agreements  
• Forwards completed form to the division resource analyst for review and approval with copy to OSPIP |
| Division Resource Analyst         | • Reviews terms and evaluates administrative effort needed to meet identified accommodations; confirms with the principal investigator that the terms are acceptable  
• Secures division director or designee's approval  
• Sends notification of approval to OSPIP and the Budget Office-ARRA Help Analyst within two business days of receipt of completed form |

Prior to inclusion of special financial reporting terms in a reimbursable work agreement:

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| OSPIP                             | • Includes all agreed-to special criteria in the contract and attaches this information to the Sponsored Project Award Authorization (SPAA)  
• In the event the sponsor is late with payment of remittance due to the special financial reporting terms, assists Contract Accounting with payment resolution |
| Budget Office ARRA Help Analyst   | • Forwards standard ARRA sub-recipient reports to the division resource analyst by the third business day of the month |
| Division Resource Analyst         | • Prepares and submits the financial report per the agreed-upon terms to the sponsor with copy to the Budget Office ARRA Help Analyst, ARRAHelp@lbl.gov  
• If the sponsor is late with payment of remittance due to the special financial reporting terms, assists Contract Accounting with payment resolution |
| Contract Accounting               | • Notifies and requests assistance of the division resource analyst and OSPIP with payment resolution with the sponsor  
• If sponsor is late with payment remittance (per the special financial reporting terms), contacts division resource analyst and OSPIP for assistance with resolution |

High-Level Process Flow
F. Definitions/Acronyms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>American Recovery and Reinvestment Act of 2009 (ARRA)</td>
<td>A $787 billion economic stimulus package signed into law by President Barack Obama on February 17, 2009. A percentage of the package targets spending (contracts, grants, and loans) and the rest includes tax cuts and entitlements such as Medicaid and Social Security Administration payments.</td>
</tr>
<tr>
<td>DOE Management and Operating (M&amp;O) Contractors</td>
<td>Private-sector companies, universities, and nonprofit organizations that manage DOE national labs and production installations through a Management and Operating (M&amp;O) contract</td>
</tr>
<tr>
<td>FederalReporting.gov</td>
<td>The central government-wide data-collection system for federal agencies and recipients of federal awards under Section 1512 of ARRA. Recipients access FederalReporting.gov to fulfill their reporting obligations. Federal agencies, prime recipients, and sub-recipients are required to submit data on a quarterly basis for grants, loans, and federally awarded contracts under the Recovery Act.</td>
</tr>
<tr>
<td>Prime Recipient</td>
<td>A non-federal entity that receives ARRA funding in the form of a contract, grant, or loan directly from the federal government</td>
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</table>
Sponsored Project Award Authorization (SPAA)
A report from the RAPID system, issued by OSPIP, that authorizes initial award and post-award administrative and funding actions.

Sub-recipient
A non-federal entity awarded ARRA funding through a legal instrument from a prime recipient. Sub-recipients typically receive a contract, grant, or loan from the prime recipient to support performance of any portion of a project or program funded with Recovery dollars. A prime recipient may delegate responsibility to its sub-recipient to report information into FederalReporting.gov.

Work for Others (WFO)
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.

G. Recordkeeping Requirements
None

H. Implementing Documents

<table>
<thead>
<tr>
<th>Document Number</th>
<th>Title</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.02.013.001</td>
<td>LBNL OCFO ARRA Web site</td>
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I. Contact Information

Business Services Manager
Contract Accounting (ARhelp@lbl.gov)
ARRA Analyst, Budget Office
Office of Sponsored Projects and Industry Partnerships (OSPIP)

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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<tr>
<td>9/26/2013</td>
<td>1.1</td>
<td>Frainier</td>
<td>Review completed 9/3/2013, no changes</td>
<td>Publ &amp; Next Review dates</td>
<td>Minor</td>
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<tr>
<td>1/2/2012</td>
<td>1</td>
<td>Frainier</td>
<td>Reformat for wiki</td>
<td>All</td>
<td>Minor</td>
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Document Information

**DOCUMENT INFORMATION**

<table>
<thead>
<tr>
<th>Title:</th>
<th>Special Financial Reporting Terms for ARRA Sub-recipient WFO Agreements</th>
</tr>
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<tbody>
<tr>
<td>Document number</td>
<td>11.02.013.000</td>
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<tr>
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</tr>
<tr>
<td>Publication date:</td>
<td>9/26/2013</td>
</tr>
<tr>
<td>Effective date:</td>
<td>12/15/2011</td>
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<td>Next review date:</td>
<td>8/30/2015</td>
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Policy Area: Budget, Controller
RPM Section (home) Financial Management
RPM Section (cross-reference) Section 11.53
Functional Division OCFO
Prior reference information (optional) RPM, Chapter 11, Section 11.53

Source Requirements Documents

- ARRA Act of 2009, Section 1512, Reports on Use of Funds
- OMB Recovery Act Guidance (6/22/09)
- Interim FAR to Complement Section 1512 of the ARRA Act of 2009

Implementing Documents

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