Work for Others (WFO) Awards — Financial Certifications

BRIEF

Policy Summary
This policy defines the requirements for Berkeley Lab's financial officials to certify costs for select Work for Others (WFO) award documents.

Who Should Read This Policy
Any Laboratory employee who certifies costs for WFO award documents

To Read the Full Policy, Go To:
The POLICY tab on this wiki page

Contact Information
Business Services Manager

POLICY

A. Purpose
The purpose of this policy is to define the requirements and procedures for Lawrence Berkeley National Laboratory (Berkeley Lab) financial officials who are required to certify costs for select Work for Others (WFO) award documents.

B. Persons Affected
All Laboratory employees who certify costs for WFO award documents

C. Exceptions
D. Policy Statement

Berkeley Lab is responsible and accountable for administering the terms and conditions of Work for Others awards. Funding sponsors may require financial certification (e.g., periodic/annual/close-out financial status reports, invoice statements) of costs associated with work being performed at the Laboratory without specifically designating a Laboratory financial administrator to oversee certification. The Laboratory generally submits these types of documents to the funding sponsors to update the sponsor on the financial status of work performed and/or to seek cost reimbursement from the sponsor. Additionally, the Laboratory is responsible for attesting or certifying the costs are appropriate, allocable, accurate, and complete.

The Laboratory's Principal Investigator (PI) for the project is responsible for managing, directing, and performing scientific and technical project work. Additionally, the PI is ultimately responsible for the financial management of an award's funds, including certifying costs incurred for work performed that is reflected on a funding sponsor's invoice statements. For all other financial certifications required by the Laboratory's funding sponsors, it is the Laboratory's policy that Accounts Receivable will serve as the Laboratory's financial certifier on all periodic/annual/close-out financial status reports for the funding sponsor.

When a funding sponsor specifically requires it, Accounts Receivable will also certify the integrity of the Laboratory's Financial Management System, confirming that the Laboratory is generating appropriate, allocable, accurate, and complete cost information. In order to further ensure division-level financial accountability for the division's Work for Others awards, the division business or financial manager, on behalf of the PI, will submit a completed Division Cost Certification Form via e-mail to ARHelp@lbl.gov within the sponsor's contractual time limit.

E. Roles and Responsibilities

<table>
<thead>
<tr>
<th>Role</th>
<th>Responsibility</th>
</tr>
</thead>
</table>
| Principal Investigator or designee | • Manages, directs, and performs work in support of Work for Others awards  
• Certifies costs are appropriate, allocable, accurate, and complete for work performed that is reflected on a funding sponsor's invoice statement. As appropriate, the PI may formally delegate the responsibility for certifying costs for work performed reflected on an invoice statement to a division business or financial manager or analyst.  
Additionaly, the division director or designee may formally delegate authority for invoice certifications to the division business or financial manager or analyst.  
• In those instances where a cost certification to a funding sponsor on a periodic/annual/close-out financial status report is required for certifying the integrity of the Laboratory's Financial Management System, the division designee submits the completed Division Cost Certification Form via e-mail to ARHelp@lbl.gov within the sponsor's contractual time limit. The e-mail must contain the following:  
  • A subject line that states "Division Cost Certification Attached"  
  • A checklist (for the periodic/annual/close-out financial status report) certifying that costs incurred are appropriate, allocable, accurate, and complete  
    • The checklist is primary backup documentation for Accounts Receivable's internal control, auditing, and financial-integrity purposes. |
| Accounts Receivable         | • Serves as the Laboratory's Authorized Fiscal Officer when certifying costs on the affected contract award documents, such as periodic/annual/close-out financial status reports  
• Certifies the costs incurred are appropriate, allocable, accurate, and complete by sending certification to the sponsor via e-mail, unless the award terms states otherwise  
• Certifies the integrity of the Laboratory's Financial Management System, and that the Laboratory is generating appropriate, allocable, accurate, and complete cost information  
• Will only certify the date and amounts of advance payments, invoice payments, and/or invoice numbers if the division's supporting documentation (e.g., checklist) is not included |

F. Definitions/Acronyms

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
</table>

Lawrence Berkeley National Laboratory. The official or current version is located in the online LBNL Requirements and Policies Manual. Printed or exported versions are not official. Users are responsible for working with the latest approved revision.
Principal Investigator | The Laboratory manager or employee who has ultimate responsibility for meeting the terms of a project proposal, including the scope of work, the schedule, and the budget
---|---
Work for Others | The performance of work for non-DOE entities by DOE/contractor personnel and/or the use of DOE facilities that are not directly funded by DOE appropriations

G. Recordkeeping Requirements

None

H. Implementing Documents

To be determined

I. Contact Information

Business Services 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>
</tr>
</thead>
<tbody>
<tr>
<td>3/25/2013</td>
<td>1.1</td>
<td>Franier</td>
<td>Review completed 1/31/2013, no changes</td>
<td>Pub &amp; next review dates</td>
<td>Minor</td>
</tr>
<tr>
<td>1/2/2012</td>
<td>1</td>
<td>M. Mock</td>
<td>Reformat for wiki</td>
<td>All</td>
<td>Minor</td>
</tr>
</tbody>
</table>

Document Information

**DOCUMENT INFORMATION**

<table>
<thead>
<tr>
<th>Title:</th>
<th>Work for Others (WFO) Awards — Financial Certifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document number:</td>
<td>11.01.009.000</td>
</tr>
<tr>
<td>Revision number:</td>
<td>1.1</td>
</tr>
<tr>
<td>Publication date:</td>
<td>3/25/2013</td>
</tr>
<tr>
<td>Effective date:</td>
<td>1/15/2011</td>
</tr>
<tr>
<td>Next review date:</td>
<td>1/31/2015</td>
</tr>
<tr>
<td>Policy Area:</td>
<td>Accounting</td>
</tr>
<tr>
<td>RPM Section (home)</td>
<td>Financial Management</td>
</tr>
<tr>
<td>RPM Section (cross-reference)</td>
<td>none</td>
</tr>
<tr>
<td>Functional Division</td>
<td>OCFO</td>
</tr>
<tr>
<td>Prior reference information (optional)</td>
<td>RPM Section 11.24</td>
</tr>
</tbody>
</table>

Source Requirements Documents
Implementing Documents

To be determined