Technology Transfer Courses - Financial Management

**Brief**

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**BRIEF**

**Policy Summary**

This policy prescribes guidelines for the financial management of Berkeley Lab Technology Transfer courses, including project setup, revenues, other financing sources, expenses, and closeout activities.

Each Technology Transfer course will be evaluated to ensure consistency with the Berkeley Lab mission before any costs are incurred and work is performed.

**Who Should Read This Policy**

Any employee responsible for the financial management of Technology Transfer courses offered by Berkeley Lab

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

The POLICY tab on this wiki page

**Contact Information**

Technology Transfer Licensing Manager
Indirect Budget Manager

**Policy**

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**POLICY**

**A. Purpose**

This policy prescribes guidelines for the financial management of Technology Transfer courses offered by Lawrence Berkeley National Laboratory (Berkeley Lab), including project setup, revenues, other financing sources, expenses, and closeout activities.

**B. Persons Affected**

Any employee responsible for the financial management of Technology Transfer courses offered by Berkeley Lab

**C. Exceptions**

None

**D. Policy Statement**

1. Each Technology Transfer course will be evaluated to ensure consistency with Berkeley Lab’s mission before any costs are incurred and...
work is performed.

2. **Revenues:** Technology Transfer courses may be funded from a number of external sources, including registration fees, to offset costs of developing course material and providing the course. All receipts will be deposited into the non-DOE Bank Account.

3. **Other Financing Sources:** In the event of a project cost overrun, funds must be provided from the sponsor's division royalty-income allocation. If the division's royalty-income allocation is insufficient to cover the cost over-run, the division director of the sponsoring organization will prepare a formal request to the Laboratory Director to obtain institutional royalty income.

4. **Expenses**
   a. All course disbursements are drawn on the Non-DOE Bank Account via a transfer of funds by General Accounting.
   b. **Allowable Costs**
      i. Berkeley Lab scientific and support staff labor required to develop, administer, and present the course
      ii. Recharges associated with holding the event on site (e.g., space rental, conference services, facilities support, computer support, and others)
      iii. Appropriate funds and fees may be used for but are not limited to the following:
         1. Rental charges incurred for off-site meeting facilities or necessary equipment (e.g., poster boards, computers, audiovisual equipment and support)
         2. Announcements, programs, proceedings, summaries, or other publications issued in connection with the meeting
         3. Expenses paid for speakers (e.g., registration fees, honoraria, travel)
         4. Credit card usage fees
         5. Transportation to and from the meeting facilities or tours scheduled as part of the program and not as entertainment
         6. Modest meals and light refreshments at breaks when:
            1. The meals or refreshments are an integral part of the business agenda; (2) attendance is necessary for full participation in the business of the course; and (3) attendees are not free to take meals or refreshments elsewhere without being absent from essential course discussions, lectures, or speeches
   c. **Unallowable Costs**
      i. The course sponsor must comply with restrictions on expenditures of funds. The course project shall incur costs consistent with the Laboratory's Cost Allowability policy with business justification and approval by Conference Services as consistent with University policy. Examples of typical costs that may not be incurred without specific authorization are:
         1. Alcoholic beverages
         2. Entertainment, including but not limited to bands, entertainers, banquets, social events, and tours not associated with the technical purpose of the meeting
         3. Decorative items, including flowers and balloons
   d. **External Charges**
      i. To pay invoices to or reimburse off-site vendors, hotels, or facilities, submit a Request for Issuance of Check (RFIC) form to Disbursements (Accounts Payable). Attach supporting documentation, including the invoice or detailed paid receipt, business justification, and cost analysis. The course sponsor should retain copies of the form and documentation.
   e. **Indirect Costs**
      i. Technology Transfer course projects will be charged all applicable indirect costs. Costs accumulated under Technology Transfer course projects are not included in the General and Administrative (G&A) allocation base and will not be allocated G&A expenses.

5. **Procedures**
   a. **Division**
      i. Ensures the course is important to the Laboratory's programs and consistent with the Laboratory’s technology transfer mission
      ii. Prepares the Course Request & Authorization form, which includes a description of purpose, objectives, and a budget of expected revenues and costs. This budget and other course information is sent to the Technology Transfer Department Licensing Manager for approval. After approval is received, the information and approval is sent to Conference Services for final approval.
      iii. Sets up the appropriate Project ID in the Financial Management System (FMS). Notifies Conference Services of the new project.
      iv. After the project is open, charges costs of conducting the course to the project
      v. Tracks the course's income and expenses, and strives to assure that costs equal revenue
      vi. When all conference revenues and expenses are recorded, notifies Conference Services that the conference is ready for closeout
      vii. Prepares a memo to the Technology Transfer Department Head summarizing the course. This memo should include but is not limited to: participants list, evaluation forms, discussion on highlights, benefits, and results of the course.
      ix. Determines whether the division or the institution will receive the major benefit from the course. The project is assigned the appropriate Department ID based on this determination.
      x. Ensures the Budget Office opens the project
   b. **Conference Services**
      i. Works with the divisions to formulate a budget for the course
      ii. Reviews and approves the Course Request & Authorization form
      iii. Once a Project ID is opened by the Budget Office, prepares the registration Web site and forwards the Web site URL to the division
      iv. Accepts and processes registration fees
      v. Works with the divisions and General Accounting to close out the course project
   c. **Technology Transfer**
i. Provides oversight of event activities to ensure the event is important to Laboratory programs and consistent with the Laboratory’s mission in technology transfer

ii. Reviews the Course Request & Authorization form and provides approval notification to Conference Services and the division via e-mail

**d. General Accounting**

i. Receives and processes registration fees from attendees in FMS through the RegOnline Web-based service used by the Laboratory

ii. After the course is completed and all related invoices are paid, determines in conjunction with Conference Services if the project is underrun (revenues > costs), or overrun (revenues < costs)

iii. If a project is underrun, the residual will be credited to the division based on the project’s Department ID and amount. Only nominal underruns are retained by the divisions; large underruns are credited to the institution’s royalty income.

iv. If a project is overrun, the deficit will be charged to the division based on Department ID to remove the deficit. Transfers of overruns to divisions are subject to available funding; institutional royalty income will cover amounts in excess of what the divisions cannot cover.

v. Closes the project after the final resource adjustment is made

**E. Roles and Responsibilities**

Managers, supervisors, and employees must adhere to the provisions of this policy.

**F. Definitions/Acronyms**

None

**G. Recordkeeping Requirements**

None

**H. Implementing Documents**

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<thead>
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<th>Title</th>
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<tr>
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<td>Request for Issuance of Check (RFIC) form</td>
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<tr>
<td>11.01.017.001</td>
<td>Course Request &amp; Authorization form</td>
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**I. Contact Information**

Technology Transfer Licensing Manager
Indirect Budget Manager

**J. Revision History**

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<tr>
<th>Date</th>
<th>Revision</th>
<th>By whom</th>
<th>Revision Description</th>
<th>Section(s) affected</th>
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<td>1/2/2012</td>
<td>1</td>
<td>M. Mock</td>
<td>Reformat for wiki</td>
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**Document Information**

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<td>Accounting</td>
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<td>Financial Management</td>
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Source Requirements Documents

DEAR 970.5227-3, Technology Transfer Mission

Implementing Documents

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Other References

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