



Financial Certifications by Laboratory Officials for Select Work for Others Award Documents

Lawrence Berkeley
National Laboratory

Financial Policies and Procedures

Part I

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Primary contact:	Business Services Manager

Summary

The purpose of this policy is to define the requirements and procedures for Laboratory “financial” officials who are required to certify costs for select Work for Others (WFO) award documents as a requirement of the sponsor.

Background

The Laboratory is responsible and accountable for administering the terms and conditions of Work for Others awards. Funding sponsors may require financial certification by the “financial official” (e.g., periodic/annual/close-out financial status reports, invoice statements) of costs associated with work being performed at the Laboratory without specifically stating who the appropriate “financial official” is. 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 attesting or certifying the costs are appropriate, allocable, accurate, and complete.

Policy

It is the Laboratory’s policy that the Principal Investigator (PI) is the Laboratory’s official responsible for managing, directing, and performing scientific and technical project work. Additionally, the PI is ultimately responsible for the financial management of a WFO award’s funds to include certifying costs incurred for work performed 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 the Business Services Manager will serve as the Laboratory’s financial certifier on all periodic/annual/close-out financial status reports for the funding sponsor.

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The Business Services Manager will also certify, when a funding sponsor specifically requires that the Laboratory's financial management system is generating appropriate, allocable, accurate, and complete cost information.

In order to further ensure Division level financial accountability on their Work for Others awards, the Division Business or Financial Manager, on behalf of the PI, will submit a completed [Division Cost Certification form](#) via email to the Business Services Manager at ARHelp@lbl.gov within the sponsor's contractual time limit.

Procedure

Roles and Responsibilities

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 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. Additionally, 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 or for certifying financial management system's integrity, the Division Designee submits the completed [Division Cost Certification form](#) via email to the Business Services Manager at ARHelp@lbl.gov five working days prior to the sponsor's contractual time limit. The email should contain the following:
 - Subject line must state "Division Cost Certification Attached"
 - The cost certification form for the specific report certifies that costs incurred are appropriate, allocable, accurate, and complete
 - The cost certification form is the primary backup documentation for internal control, auditing and financial integrity purposes

Business Services Manager

- 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

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- Certifies the costs incurred are appropriate, allocable, accurate and complete by sending certification to the sponsor via email, unless the award terms states otherwise
- Certifies the Laboratory's financial management system's integrity and the Laboratory is generating appropriate, allocable, accurate, and complete cost information.
- Without the Division's supporting documentation (e.g., checklist), the Business Services Manager will only certify the date and amounts of advance payments, invoice payments, and/or invoice numbers

Authority

- Department of Energy (DOE) Contract 31
- [DOE Order 481.1C](#)

Contacts

- Business Services Manager

Glossary

- ***Principal Investigator:*** The Laboratory manager or employee that 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 utilization of DOE facilities that are not directly funded by DOE appropriations. Work is in accordance with [DOE Order 481.1C](#).