



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:	Controller

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.

Background

The Laboratory 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 stating the appropriate “financial” person. 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 an 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 Accounts Receivable 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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Accounts Receivable will also certify, when a funding sponsor specifically requires, the Laboratory's financial management system's integrity and the Laboratory 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 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 ARHelp@lbl.gov within the sponsor's contractual time limit. The email should contain the following:
 - Subject line must state "Division Cost Certification Attached"
 - Checklist for the specific report certifies that costs incurred are appropriate, allocable, accurate, and complete
 - 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 email, unless the award terms states otherwise

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- 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), Accounts Receivable will only certify the date and amounts of advance payments, invoice payments, and/or invoice numbers

Authority

- [Department of Energy \(DOE\) Prime Contract 31](#)
- Principles of Federal Appropriations Law
- [DOE Order 481.1C](#)
- [University of California Contracts and Grant Manual, Chapter 1](#)

Contacts

- Controller

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:** Work for non-DOE entities performed by DOE/contractor personnel and/or utilize DOE facilities and are not directly funded by DOE appropriations. Work is in accordance with DOE Order 481.1C.