



## Miscellaneous Invoice Requests and Year-End Accruals

Lawrence Berkeley  
National Laboratory

Financial Policies and Procedures

Part I

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Title: Miscellaneous Invoice Requests and Year-End Accruals  
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### Summary

The purpose of this policy is to provide guidance and establish requirements for the preparation and submission of miscellaneous (manual) invoice requests, and to establish a policy for year-end accruals for non Work-for-Others projects or non-payroll items.

### Policy

Accounts Receivable will prepare miscellaneous (manual) invoices, when appropriate, for such items as the following:

- LBNL services provided to universities, agencies, persons, or private entities, outside of the Work-for-Others (WFO) funding area
- LBNL employee payroll related items
- LBNL employee or guest travel overpayment
- Travel reimbursement (on non Work-for-Others projects only)
- Compensation that exceeds the limits for grants and cooperative agreements (paid for by bestowment funds)
- UCOP bid and proposal preparation costs for the Department of Energy (DOE) contract

Accounts Receivable will also assist to process year-end accruals for non Work-for-Others projects or non-payroll items

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### **Procedures**

All requests for miscellaneous invoices must be accompanied by a completed [Request for Preparation of Miscellaneous Invoice](#) form and emailed to [ARhelp@lbl.gov](mailto:ARhelp@lbl.gov).

The [Request for Preparation of Miscellaneous Invoice](#) form contains the following information:

- Valid project ID (cannot be a WFO project ID)
- Sponsor's purchase order number
- Sponsor's complete billing address (limit of five lines)
- Sponsor's email telephone and fax numbers for billing contact person
- Quantity and description of item to be billed
- Total amount to be billed

### **Miscellaneous Invoice Requests for *Non-Payroll* Items**

- The [Request for Preparation of Miscellaneous Invoice](#) form must be completed and submitted electronically to [ARhelp@lbl.gov](mailto:ARhelp@lbl.gov) by the 20<sup>th</sup> of the month in order to be processed in the current month.
- Indicate "*Misc. Invoice Request*" on the subject line of the email for timely processing.
- Completed requests received after the 20<sup>th</sup> of the month will be processed the following month.

### **Miscellaneous Invoices for *Payroll-Related* Items**

- Miscellaneous invoices will be prepared at the request of the Payroll Department.
- Before such invoices are processed, the Payroll Department will submit to [ARhelp@lbl.gov](mailto:ARhelp@lbl.gov) a completed [Request for Preparation of Miscellaneous Invoice](#) form and a [Salary Overpayment Worksheet](#) form.
  - If the overpayment was made via direct deposit, Payroll will indicate "*Direct Deposit*" on the [Request for Preparation of Miscellaneous Invoice](#) form.

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- If the overpayment was made via check, Payroll will request a copy of the cancelled check (front and back) from General Accounting and attach a copy to the Request for [Request for Preparation of Miscellaneous Invoice](#) form.
- If the overpayment was a partial payment and there was no check, Payroll will indicate “*Partial Payment*” on the Request for [Request for Preparation of Miscellaneous Invoice](#) form.

### **Miscellaneous Invoices for [Compensation Above Salary Limits for Work-for-Others Agreements](#)**

- Complete the [Request for Preparation of Miscellaneous Invoice](#) form and submit electronically to [ARhelp@lbl.gov](mailto:ARhelp@lbl.gov) by the 20<sup>th</sup> of the month in order to be processed in the current month.
- Indicate “*Misc. Invoice Request*” on the subject line of the email for timely processing.
- Provide project ID (non Work-for-Others project), billing period beginning and end date, WFO award number, and total excess compensation to be billed
- Requests completed and received after the 20<sup>th</sup> of the month will be processed the following month.

### **Year-end Accruals for non Work-for-Others projects or non-payroll items**

- At year-end, the Division will estimate the amount of to be accrued on the non Work-for-Others projects or non-payroll items. The minimum accrual amount is \$1,000. Accruals for less than \$1,000 are not accepted. The Division will complete an [Accounts Receivable Accrual Request](#) form and submit it to [ARhelp@lbl.gov](mailto:ARhelp@lbl.gov) prior to the deadline (refer to year-end schedule). All accruals will reverse in the subsequent period.

### **Roles and Responsibilities**

#### **Requestors**

Complete the [Request for Preparation of Miscellaneous Invoice](#) form and submit as an email attachment to [ARhelp@lbl.gov](mailto:ARhelp@lbl.gov). Indicate the type of “*Misc. Invoice Request*” on the subject line of the email.

If requesting a year-end accrual submits to [ARhelp@lbl.gov](mailto:ARhelp@lbl.gov) the [Accounts Receivable Accrual Request](#) prior to the deadline (refer to year-end schedule).

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### **Accounts Receivable**

#### *Billing*

- Prepare and enter all miscellaneous invoices one day prior to the pre-close.
- Print invoices after the month-end close.
- Mail invoices by the first week of the month.

#### *Collections*

- Invoice terms are due upon receipt. To comply with DOE guidelines, a telephone call will be placed to appropriate party at 30 days past due.
- A dunning notice and telephone call will be placed at 60 days past due.
- If 60 days past due, Accounts Receivable will request collection assistance from the Department, Division or Payroll as appropriate.
- If a miscellaneous invoice remains unpaid after 120 days, it will be transferred to the DOE Chicago Operations Office for submission to the Department of Treasury, unless there is a written and approved promise to pay on file.
- For LBNL employee or guest travel overpayment, if a miscellaneous invoice remains unpaid after 90 days, employee travel overpayment will be transferred to the Payroll Department, and guest travel overpayment will be transferred Accounts Payable Department.

#### *Accruals*

- Process year-end accruals for non Work-for-Others projects or non-payroll items based on the [Accounts Receivable Accrual Request](#) form submitted by the Division

### **General Accounting**

#### *Receipts*

Payments received for miscellaneous invoices are usually made in the form of check or electronic funds transfer. Invoice payments received by the Department, Division or Payroll should be forwarded directly to General Accounting, who will process and forward to Accounts Receivable.

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## Authority

- [DOE Accounting Handbook, Chapter 8, Receivables](#)

## References

- [Request for Preparation of Miscellaneous Invoice](#) form
- [Accounts Receivable Accrual Request](#) form
- [Salary Overpayment Worksheet](#) form
- [Sample of miscellaneous billing entry in the Cost Browser](#)
- [Sample of Miscellaneous Invoice](#)

## Contacts

- Controller
- Accounts Receivable ([ARhelp@lbl.gov](mailto:ARhelp@lbl.gov))

## Glossary

- **Bestowment funds:** Funds (e.g., Donner Funds) provided to a specific Department, Division or program by grant, donation, or gift from public or private foundations, corporations, or individuals for the purpose of furthering research, development, and/or education.
- **Cooperative agreement:** An agreement between the University of California and one or more participants under which the government (through the Laboratory) provides personnel services, facilities, equipment, or other resources (with or without reimbursement) towards the conduct of specified research or development efforts that are consistent with the mission of the Laboratory.
- **Cost browser:** A web-based tool for accessing project costing information at the Laboratory, sourced from the Integrated Reporting and Information System (IRIS).
- **Grant:** An award of financial assistance, including cooperative agreements, in the form of funds, or property in lieu of funds, by the federal government to an eligible grantee (where involvement in the project by the federal government is expected to be minimal).
- **Work-for-Others (WFO):** 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.

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### **Related Documents**

- [Compensation Above Salary Limits for Work-for-Others Agreements](#) policy
- [Invoice Cancellation](#) policy