

*Managing Sponsored Research at Berkeley Lab
Processes Related to Establishing and Managing Awards*

Billing the Sponsor (Federal and NonFederal)
Summary Roles and Responsibilities

Billing the Sponsor: The Laboratory will bill all costs incurred against an award on a monthly cycle until the period of performance is over or the funds are completely expended, which is ever is first. The costs that are incurred for each award must be allocable to the sponsored project and that expenditures are allowable and reasonable when initiated.

Principal Investigator:

Manages award within the funding limits, the period of performance timelines, and award's terms and conditions.

Assures financial charges are allocable to the sponsored project and that expenditures are allowable and reasonable when initiated.

Responsible for assignment of personnel to the project.

Approves the requisition for subcontract agreements and payments.

Obtains Sponsor's approval for re-budgeting of costs on the project if required by Sponsor.

Resolves cost overruns occurring on the award.

Exercises responsible fiscal control, ensures that funds are spent appropriately and within the sponsor and Berkeley Laboratory guidelines.

Ensures compliance with all applicable financial regulations and LBNL policies and procedures by award personnel and reports instances of non-compliance.

Participates in training in financial responsibility and administration.

Division Analyst:

Serves as an advisor to the Principal Investigator on financial/administrative matters on sponsored research awards:

- The cost of the transaction is reasonable
- The transaction represents a reasonable allocation of the cost
- The transactions are within the award funding (contract value), available cash balances, and period of performance.
- All award costs are treated consistently with regard to direct and indirect allocation and Cost Accounting Standards.

Validates the availability of funds for human resource, financial, and other actions that result in costs on sponsored research awards in the following areas:

- Processes financial transactions (i.e. certifies invoices).
- Reviews and analyzes financial reports for sponsored awards
- Ensures the correct burden codes and other attributes are assigned to the proposal and the project.
- Prepares documents and provides information for re-budgeting if required by Sponsor.
- Prepares requests for Resource Adjustments (cost transfers) and validates for posting by Accounting.
- Prepares documents and provides information for compliance with effort reporting (such as "NIH Other Support") on sponsored award.

Reports instances of financial non-compliance with applicable financial regulations and LBNL policies.

Sponsored Research Roles and Responsibilities
Billing the Sponsor (Federal and NonFederal)
Summary - Continued

Budget Office

Pre-audit selected financial transactions to ensure compliance with applicable regulations.

Provide institutional oversight on resource adjustments.

Perform risk analysis for certain categories of expenditures to ensure compliance with applicable regulations.

Reports instances of financial non-compliance with applicable financial regulations and LBNL policies.

Controller/Accounts Receivable:

Assists the Principal Investigator and Division Analyst with procedural questions regarding billing and payments.

Prepares invoices to sponsors on a timely basis.

Administers post-award accounting activity.

Prepares interim financial reports in coordination with Division Analysts.

Approves or recommend approval of carry-forward of unexpended funds.

Reports instances of financial non-compliance with applicable financial regulations and LBNL policies.

Sponsored Projects Office:

Authorizes Award Funding in RAPID and distributes a Sponsored Projects Award Authorization (SPAA) package.

Assists Principal Investigator with procedural management of active research projects (pre award, financial, prior approvals, reporting, and regulatory compliance issues).

Reports instances of financial non-compliance with applicable regulations and LBNL policies.

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Definition of Roles & Responsibilities		
<u>Billing the Sponsor (Federal and NonFederal)</u>		
		Final 3/31/04
<i>The Roles and Responsibilities applies too all Sponsored Research including Work for Others, CRADAs, Users, Gifts (as applicable) and DOE M&O activities.</i>		
<u>Billing the sponsor (Federal and NonFederal)</u>		
<u>Standard Billing</u>		
In General: Over the life of an award monthly invoices are automatically generated by FMS/Billing and Accounts Receivable System (BAR), until billed amount + advance = total award value. There are specific billing requirements and procedures for various sponsor types such as NIH, Other Federal, and DOE Integrated Contractors. These processes will be covered under separate Financial Policy and Process for Accounts Receivable and Business Processes for BAR.		
Division	Sponsored Projects Office	Controller
	The SPO CO Authorizes the Award Funding (Contract Value) and issues a SPAA Package.	
Upon receipt of the SPAA, the Division Analyst reviews the SPAA, assures that the Burdens are corrects, and requests that the Primary Project ID to Opened.		
		The Budget Office receives a copy of the SPAA. Based on SPO authorization of the award, the Budget Office reviews the Burdens, revises the Burdens if required, and opens the Primary Project ID.
		AR receives and reviews the SPAA. Sets up the Award to be billed in BAR. Applies Advance to the award if applicable.
		As part of the monthly hard close process, the BAR System produces invoices. AR prints and mails invoices to the sponsors for most awards.

Iib. Scheduled Invoices and Non-Standard Billing Requirements

Note: This process covers the few awards where the sponsor wants to be billed or pays on a scheduled payment plan. Examples: DOD Breast Cancer, Fellowships, and CEC research awards.

Division	Sponsored Projects Office	Controllers Org/AR
	As part of the SPAA Package to AR, SPO includes the contract which has the scheduled invoice amounts and dates. SPO is responsible to bring in the first payment as the Advance.	
		AR issues invoices to the Sponsor based on the Awards schedule of periodic billings. AR will monitor the scheduled payments (where the Sponsor does not want an invoice) and assures that they are received in a timely manner.
		AR tracks the receipt of the payment and applies it to the award.

NOTE: As soon as the scheduled receipts has been exceeded by costs, the award will be in a Negative Cash Position. The costs that exceed receipts for the award will go to unbilled costs. Please refer to the Negative Cash Management process for the recovery of cash to cover the unbilled costs. This does not apply to the DOD prepayment schedule for the Congressionally Mandated Research Programs (i.e. DOD Breast Cancer Research Program) since is a Federal Award and is under Program 40 and advances are not required.. (Cash status can be monitored on a daily basis via the Award Management Report on IRIS.)

Iib-1. Non-Standard Billing Requirements		
	SPO provides Divisions and AR with sponsor non-standard invoicing requirements or special handling (example CEC, CA Cancer Research Program) through comments on SPAA, attaching the award, and other documentation as needed.	
		Based on a pull list, AR sends the standard BAR generated invoices (either automatic or miscellaneous) to the respective Division resource analysts.
Division provides back up data for non-standard invoices according to the sponsors instructions and returns to AR for further processing.		
		Reviews and sends invoice and supporting documentation to sponsor.