



## Financial Management General Guidelines

Lawrence Berkeley  
National Laboratory

Financial Policies and Procedures

Overview

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Title:	General Guidelines
Originally issued:	October 1, 2005
Revision Effective Date:	June 1, 2007
Revision Number:	2
Scheduled review date:	June 1, 2008 (every year)
Primary contact:	Manager, Financial Policy and Training

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### Summary

For all financial business actions, Lawrence Berkeley National Laboratory (LBNL) must comply with DOE criteria as stipulated in the [DOE/LBNL Contract](#) and adhere to federal Cost Accounting Standards (CAS). Compliance with DOE contractual criteria ensures appropriate accounting practices are consistent throughout all Laboratory organizational units and work activities.

### Policy

#### *Financial Obligations*

- Confirmation of LBNL's receipt of funds and authorization to begin work is required before employees make commitments to hire staff, purchase goods, procure services, or incur other financial obligations. For authorization criteria and the list of authorized approvers, see [Authorized Signatures](#).

#### *Spending Criteria*

- Funding received by LBNL must be spent on the scope of work for which it was authorized and, generally, within the specified time period authorized.
- Costs, such as payroll, procurements, services, or supplies, must be identified by the appropriate project ID that reflects the scope of work for that project.

#### *Changes to Accounting/Financial Practices*

- Proposed changes to accounting or financial practices require review and approval by the DOE Contracting Officers. The Office of the Chief Financial Officer (OCFO) will review all proposals for appropriateness, compliance with CAS, and endorsement of LBNL senior management prior to submitting to DOE for approval.

# **Financial Policies and Procedures Manual**

## *Adjustments or corrections*

- Any subsequent accounting corrections and/or resource adjustments must adhere to the financial policies and procedures for [Resource Adjustments](#) as outlined in the [Financial Policies and Procedures Manual](#).

## **Procedures**

### ***Implementing/Changing Formal OCFO Financial Policies***

#### **Roles and Responsibilities**

##### **Subject Matter Expert (Policy Author)**

- Contacts OCFO Financial Policy and Training Office (FPTO) prior to writing policy
- Drafts policy utilizing [OCFO FPTO Financial Policy Template](#)
- Emails draft to FPTO for editing

##### **FPTO**

- Edits draft policy for clarity, voice and format consistency
- Emails draft policy to OCFO Central Administration Management for 10 day comment and/or question period
- Reviews Management's recommended edits with policy author/s
- Incorporates recommended edits (if appropriate) into the draft policy
- Emails draft policy to the Laboratory financial/business community (utilizing list serves for ResMgmt1, ResMgmt2, and BSIP) and DOE Berkeley Site Office (BSO) for 10 day comment and/or question period
- Reviews and implements any recommended edits received with policy author/s
- Emails policy to OCFO Web Master for posting to OCFO FPTO web page
- When policy is posted, emails announcement to financial/business community and BSO
- Ensures RPM Web Master incorporates policy link and Responsible Manager information into the RPM
- Coordinates policy training, as necessary

##### **Contacts**

- Manager, Financial Policy and Training
- Budget Officer
- Controller
- Manager, General Accounting

##### **Authority**

- Department of Energy Contract 31