



Miscellaneous Invoice Requests and Year-End Accruals

Lawrence Berkeley
National Laboratory

Financial Policies and Procedures

Part I

Title: Miscellaneous Invoice Requests and Year-End
Accruals
Originally issued: March 31, 2005
Effective Date: December 1, 2006
Revision Number: 2
Scheduled review date: November 30, 2008 (every two years)
Primary contact: Manager, Accounts Receivable

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 of payroll and payroll burden costs related to Multiple Location Appointments (MLA), Intergovernmental Personnel Act Assignments (IPA), and Interjurisdictional Employee Exchange (IJE).

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
- Patent cost re-billings
- 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
- Travel reimbursement (on non Work for Others projects only)

Examples include Multiple Location Appointments (MLA), Intergovernmental Personnel Act Assignments (IPA), and Interjurisdictional Employee Exchange (IJE) and unique reimbursement arrangements with other entities for non-sponsored research work.

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- Accounts Receivable will also prepare year-end accruals for labor and payroll burden on MLA IPA, and IJE agreements.

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.

The Request for Preparation of Miscellaneous Invoice form contains the following information:

- Valid project ID (cannot be a WFO project ID)
- Complete billing address (limit of five lines) including telephone and fax
- Telephone number and email 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 by the 20th of the month in order to be processed in the current month.
- Indicate “*Miscellaneous Invoice Request*” on the subject line of the email for timely processing.
- Completed requests received after the 20th 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 Accounts Receivable a completed Request for Preparation of Miscellaneous Invoice form and a Salary Overpayment form.

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- If the overpayment was made via direct deposit, Payroll will indicate “*Direct Deposit*” on the Request for Preparation of Miscellaneous Invoice form.
- 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 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 Preparation of Miscellaneous Invoice form.

Miscellaneous Invoices for Compensation for Grants and Cooperative Agreements (that exceed salary limitations)

- Complete the section of the form relating to Bestowment Funds and submit electronically to Arhelp@lbi.gov by the 20th of the month in order to be processed in the current month.
- Indicate “*Miscellaneous Invoice Request*” on the subject line of the email for timely processing.
- Requests completed and received after the 20th of the month will be processed the following month.

*Miscellaneous **Recurring** Invoices for MLA, IPA, and IJE Labor and Payroll Burden Costs*

- Complete the section of the form relating to recurring invoices and submit electronically to Arhelp@lbi.gov by the 20th of the month in order to be processed in the current month
- The email subject line must include: Recurring Invoice MLA/IPA/IJE Project XXXX
- One purchase order number for one project number only
- Period of performance (POP)
- Purchase order amount
- Valid and open project identification number (non Work for Others project only)
- Billing address and contact (with email and telephone number)
- Name of the person performing the work

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- When POP and/or amount changes, amend form and submit electronically to Arhelp@lbl.gov
- **Do not** request a miscellaneous invoice for projects set-up for recurring invoicing to avoid duplicating invoices
- **Purchase order and project must be managed so purchase order amount is not overspent**

Year-end Accruals for MLA, IPA, and IJE Labor and Payroll Burden Costs

- At year-end, the Division will estimate the amount of payroll and payroll burden to be accrued on the MLA, IPA, or IJE agreement. The minimum accrual amount is \$1,000. Accruals for less than \$1,000 are not accepted. The Division will fill out a Request for AR Accrual and submit it to AR prior to the deadline which is the same day requests for miscellaneous invoices are due (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 request form, and submit as an email attachment to Account Receivable. Indicate the type of "*Miscellaneous Invoice Request*" on the subject line of the email.

If requesting a year-end accrual for labor and payroll burden costs for an MLA, IPA, IJE agreement, submit to [Accounts Receivable a Request for Accounts Receivable Accrual form](#) by the 20th of September.

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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.
- At year-end, enter by journal entry to the general ledger year-end accruals for labor and payroll burden for MLA, IPA, IJE agreements based on the "Request for Accrual" form submitted by the Division

Collections

- Invoice terms are due upon receipt. To comply with DOE guidelines, a dunning notice and telephone call will be placed to appropriate party at 30 days past due.
- A second 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.

Disbursements

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 Disbursements, who will process and forward to Accounts Receivable.

Authority

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

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References

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

Contacts

- Manager, Accounts Receivable
- Principal Accountant, Accounts Receivable

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

- [Request for Preparation of Miscellaneous Invoice form](#)
- [Financial Policies & Procedures, Part I – Chapter 2.02, Compensation Above Salary Limits for Grants and Cooperative Agreements](#)