



Financial Management of Technology Transfer Courses

Lawrence Berkeley
National Laboratory

Financial Policies and Procedures

Part I

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Policy

This policy applies to Technology Transfer Courses offered by the Laboratory. It prescribes guidelines for financial management of the project; including project setup, revenues, other financing sources, expenses, and close out activities associated with Technology Transfer Courses.

Each Technology Transfer Course will be evaluated to ensure that it is consistent with the Laboratory's mission before any costs are incurred and work is performed.

Revenues

Technology Transfer Courses may be funded from a number of external sources including registration fees to offset costs of developing the course material and providing the course. All receipts will be deposited into the NON-DOE Bank Account.

Other Financing Sources

In the event of a project cost over-run, funds must be provided from the sponsor's Division royalty income allocation. If the Division's royalty income allocation is insufficient to cover the cost over-run, the Division Director of the sponsoring organization will prepare a formal request to the Lab Director for obtaining institutional royalty income.

Expenses

All course disbursements are drawn on the Non-DOE Bank Account.

Allowable Costs

- Laboratory scientific and support staff labor required to develop, administer, and present the course.
- Recharges associated with holding the event on-site (e.g., space rental, conference services, facilities support, computer support, and others).

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- Appropriate funds and fees may be used for but are not limited to the following:
 - Rental charges incurred for off-site meeting facilities or necessary equipment (e.g., poster boards, computers, audiovisual equipment and support).
 - Announcements, programs, proceedings, summaries, or other publications issued in connection with the meeting.
 - Expenses paid for speakers (e.g., registration fees, honoraria, travel).
 - Credit card usage fees.
 - Transportation to and from the meeting facilities or tours scheduled as part of the program and not as entertainment.
 - Modest meals and light refreshments at breaks when: (1) the meals or refreshments are an integral part of the business agenda (2); attendance is necessary for full participation in the business of the course; and (3) attendees are not free to take meals or refreshments elsewhere without being absent from essential course discussions, lectures, or speeches.

Unallowable Costs

It is the course sponsor's responsibility to comply with restrictions on expenditures of funds. The course project shall incur costs consistent with the Laboratory's Cost Allowability policy without business justification and approval by Conference Services as consistent with University policy. Examples of typical costs that may not be incurred without specific authorization are:

- Alcoholic beverages.
- Entertainment, including but not limited to bands, entertainers, banquets, social events, and tours not associated with the technical purpose of the meeting.
- Decorative items, including flowers and balloons.

External Charges

Invoice payments or reimbursements to off-site vendors, hotels, or facilities are made by submitting a [Request for Issuance of Check \(RFIC\) form](#) to Disbursements (Accounts Payable). Supporting documentation must be attached including the invoice or detailed paid receipt, business justification and cost analysis. Copies of the form and documentation should be retained by the course sponsor.

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Indirect Costs

Technology Transfer Course projects will be charged all applicable indirect costs. Costs accumulated under Technology Transfer Course projects are not included in the General and Administrative (G&A) allocation base and will not be allocated G&A expenses.

Procedure

Division

- Ensure that the course is important to the Laboratory's programs and consistent with the Laboratory's technology transfer mission.
- The sponsoring Division prepares the Course Request & Authorization form, which includes a description of purpose, objectives, and a budget of expected revenues and costs. This budget, and other course information, is sent to the Technology Transfer Department Licensing Manager for approval. After approval is received from the Technology Transfer Department, the information and approval is sent to Conference Services for final approval.
- A separate project number (or series of numbers) must be established each time a course is provided that involves the collection of funds from individuals, institutions, and/or exhibitors. All costs and revenue will be collected in this project.
- After the project is open, the Division charges costs of conducting the course to the project.
- The Division is responsible for tracking the course's income and expense, and strives to assure that costs equal revenue.
- When all conference revenues and expenses are recorded, the Division notifies Conference Services that the conference is ready for close-out.
- The Division will prepare a memo to the Technology Transfer Department Head summarizing the course. This memo should include but is not limited to: participants list, evaluation forms, discussion on highlights, benefits, and results of the course.

Conference Services

- Works with the Divisions to formulate budget for the course.
- Reviews and approves the Course Request & Authorization form. Forwards form to General Accounting to open a Project ID beginning with "1849" in FMS. Once a Project ID is opened, prepares the registration website and forwards the website URL to the Division.

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- Accepts and processes registration fees.
- Works with the Divisions and General Accounting to close-out the course account.

Technology Transfer

- Provide oversight of event activities to ensure that the event is important to Laboratory programs and consistent with the Laboratory's mission in technology transfer.
- Review Course Request & Authorization form and provide approval notification to Conference Services and Division via e-mail.

General Accounting

- General Accounting opens the course project ID. Prior to opening the project, General Accounting will determine whether it is the Division or Institution that will receive the major benefit from the course. The project is assigned the appropriate Department I.D. based on this determination.
- Registration fees from attendees are received and processed in FMS through the Billings & Accounts Receivable Monthly Process (BARMP) feeder.
- After the course is completed and all related invoices have been paid, General Accounting and Conference Services determines if the project is under-run (revenues > costs), or over-run (revenues < costs).
 - If a project is under-run, the residual will be credited to the Division based on the project's Department I.D. and amount. Only nominal under-runs are retained by the Divisions, large under-runs are credited to the institution's royalty income.
 - If a project is over-run, the deficit will be charged to the Division based on Department I.D. to remove the deficit. Transfers of over-runs to Divisions are subject to available funding, institutional royalty income will cover amounts in excess of what the Divisions cannot cover.
- After the final resource adjustment is made, General Accounting closes the project.

Authority

- Department of Energy (DOE) Contract 31

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Contacts

- Licensing Manager, Technology Transfer Department
- Manager, General Accounting
- Manager, Indirect Budgets
- Financial Policy & Training Office

Related documents

- Cost Allowability Policy, Part I Chapter 4.11
- DEAR 970.5227-3 –Technology Transfer Mission

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