

<b>LCLS Project Management Document #</b>	<b>1.1-041</b>	<b>Project Office</b>	<b>Rev.</b>	<b>0</b>
<b>Finance / Accounting Guidelines for the LCLS Project</b>				
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### Change History Log

Rev Number	Revision Date	Sections Affected	Description of Change
000	December 3, 2007	All	Initial Version

The following document provides an overview of the following finance and accounting processes.

- Opening Charge Numbers and Work Orders
- Closing Charge Numbers and Work Orders
- Submitting Journal Requests for Incorrect Charges
- Work Breakdown Structure Reorganizations
- Revising the Cost on a BIS Purchase Requisition (prior to Award)
- Memorandum of Understanding (MOU)

### Opening Charge Numbers and Work Orders

The Control Account Manager (CAM) is responsible for initiating requests to open charge numbers or work orders. All requests should be directed to the LCLS Finance Officer (Wendy Sisson) for review and approval. In most cases, there should be only one charge number associated with each control account for each fund type.

To open a charge number, send an email to the LCLS Finance Officer and include the control account number, title and early start date of the first task.

#### Work Orders

Multiple tasks within a control account can be tracked by using work orders. To open a work order, complete a work order form, gather the appropriate signatures and forward it to the LCLS Finance Officer. The form can be downloaded from the following location:

<https://www-internal.slac.stanford.edu/bsd/accounting/generalAccounting/forms.htm>

### Closing Charge Numbers / Work Orders

Please refer to PMD 1.1-037 - Closure of SLAC Charge Numbers or Work Orders on the LCLS Project

[https://www-lcls-internal.slac.stanford.edu/projectspace\\_L2/Project\\_Office/PMD/Index.htm](https://www-lcls-internal.slac.stanford.edu/projectspace_L2/Project_Office/PMD/Index.htm)

## Submitting a Journal Request

The Control Account Manager (CAM) is responsible for initiating requests for corrective journal entries. This task may be delegated but the CAM should provide an approval signature.

**Labor Journals:** Obtain a copy of the effort sheets that require a correction. Cross out the incorrect charge number and write the correct charge number on each effort sheet. Submit the revised effort sheets to the CAM responsible for that charge number for an approval signature/date and forward them to the Finance Officer (Wendy Sisson) for approval. The project office administrative assistant (Darlene Ford) can assist with obtaining copies of LCLS effort sheets.

**Non-Labor Journals:** Obtain a copy of the monthly cost report from the Finance section of Sharepoint or the LCLS Project Office page.

[https://www-lcls-internal.slac.stanford.edu/projectspace\\_L2/Project\\_Office/Financial/Index.htm](https://www-lcls-internal.slac.stanford.edu/projectspace_L2/Project_Office/Financial/Index.htm)

Print a copy of the page that contains the incorrect charge. Cross out the incorrect charge number and write the correct charge number next to it. Also include a written explanation that describes the reason for the correction. Submit the correction to the CAM responsible for that charge number for an approval signature/date and forward the revised report to the Finance Officer (Wendy Sisson).

## Work Breakdown Structure Reorganizations

Changes to the WBS structure are normally discussed with the appropriate PMCS analyst and are subject to project change control procedures. In general, control accounts with actual cost history should not be revised (title changes, changes in structure or level, deleted). Control account title changes may be appropriate if future work has been re-planned and a new title describes that work more accurately (and no actual costs have yet been charged to that account).

## Revising the Cost on a BIS Purchase Requisition (prior to Award)

When a purchase requisition has been entered into the PeopleSoft system and it is discovered that the original amount is less than what is needed (prior to award), the procedure to revise the purchase requisition is as follows:

Purchasing Group is responsible for:

- 1) Send email request LCLS Procurement (Scott Zadel) to have the Purchasing Requisition returned to Pending Status
- 2) Notify Requestor, Operator (Darlene Ford) and Finance Officer (Wendy Sisson) that requisition is being returned. This communication should include the reason for the revision and the cost impact.

Requestor is responsible for:

- 1) Printing out a copy of the original BIS Requisition
- 2) Manually changing the dollar amount on the hard copy
- 3) Obtaining the necessary approval signatures (the approvers will be listed on the BIS requisition)
- 4) Give the signed updated BIS requisition to the Operator (Darlene Ford) to use when updating the Purchase Requisition

The purchase requisition will then be put back into the system and sent back to the purchasing group.

This procedure is posted on the LCLS website:  
[https://www-ssrl.slac.stanford.edu/lcls/staff\\_resources.shtml](https://www-ssrl.slac.stanford.edu/lcls/staff_resources.shtml)

## Memorandum of Understanding (MOU)

LCLS Memorandum of Understanding agreements are currently in place at the following laboratories or universities:

- 1) Argonne National Laboratory (ANL)
- 2) Lawrence Livermore National Laboratory (LLNL)
- 3) University of Southern California (UCLA)
- 4) Cornell University
- 5) Lawrence Berkeley National Laboratory (LBNL) *Pending*

An MOU is required prior to authorizing another laboratory or institution to complete work on behalf of the LCLS project. The MOU contains general information about the LCLS project and may include the following topics:

- 1) Objective
- 2) Scope
- 3) Roles and Responsibilities
- 4) Management
- 5) Staffing
- 6) Reporting
- 7) Description of Project Baselines
- 8) Reporting
- 9) Funding
- 10) Full Cost Recovery
- 11) DOE Information
- 12) Intellectual Property
- 13) Scientific Publication
- 14) Amendments
- 15) Overhead
- 16) Contingency
- 17) Equipment Ownership
- 18) Public Relations

If you have received approval from LCLS senior management to pursue a new Memorandum of Understanding with a lab or institution, review the existing documents and determine which agreement to use as a guideline for your proposal. For example, if you are writing an MOU with a University, the Cornell or UCLA agreements are appropriate formats. The MOU outlines the general terms of the agreement and does not have an end date. Examples of Memorandum of Understanding documents are available on Sharepoint at the following location:

[https://sharepoint.slac.stanford.edu/sites/LCLS%20Document%20Storage/01%20-%20LCLS%20Systems/ProjOffice/financebudget/financebudget\\_level4/default.aspx](https://sharepoint.slac.stanford.edu/sites/LCLS%20Document%20Storage/01%20-%20LCLS%20Systems/ProjOffice/financebudget/financebudget_level4/default.aspx)

Submit your draft Memorandum of Understanding to the LCLS Finance Officer for review. The document will then be reviewed by the SLAC Chief Financial Officer. You may be required to update the document based on feedback from the CFO.

Once the document has been accepted by the CFO, you may submit it for review to the collaborating lab or institution. If any changes are proposed by the collaborator, the document must be returned to the SLAC CFO for a second review. This process continues until both parties are satisfied with the document.

When the document has been accepted by all parties, the collaborating laboratory or institution should mail two original documents with approval signatures (no copies) to the following address:

Stanford Linear Accelerator Center  
Attn: LCLS Finance Officer  
2575 Sand Hill Road  
Menlo Park, CA 94025

Once all LCLS signatures have been gathered, the Finance Officer will initiate the Memorandum Purchase Order (MPO). The funding amount will normally equal the budget as stated in the technical addendum but in some situations, partial funding may be more appropriate. For example, during a continuing resolution, full funding may not be feasible.