P&S Core Billing Procedures

P&S cores/shared research facilities must follow the Columbia University procedures for service centers/recharge centers. To facilitate compliance with federal and university policy resulting in charges to grants and contracts, P&S has implemented the iLab core management system. iLab provides a mechanism for billing and invoicing, and the core manager and financial manager play an important role in the timely and compliant billing and invoicing practice. This document outlines the responsibilities of the core and the department in the invoicing and recoveries using iLab and ARC.

Core lab invoicing and recovery involves two systems:
- iLab, which creates and sends invoices to core users and creates the journal files reflecting the charge, and
- ARC, which creates the transaction via internal recharge and recovery between a researcher's Project (typically a sponsored project) and the core's Project.

Best practices for invoicing:
- Invoices should be completed as close to the provision of service as possible.
- Monthly invoicing and processing of charges in ARC is required.
- Services must not be billed until rendered.

Journals sent from iLab must be successfully uploaded and posted to ARC without errors. One error in a journal will prevent all charges in the journal from posting; therefore, journals with errors must be resolved by the next business day.

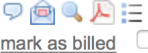## Core and administrative staff

To create a billing event, core staff should mark a service as "complete" in iLab. The journal date will be associated with the date when the service was marked complete in iLab. The core staff will create a monthly "iLab billing event" of all completed services. Cores with monthly core recoveries greater than $25,000/month or a volume of activity greater than 100 invoices/month should consider billing with greater frequency.

Core staff who are responsible for sending invoices should notify their financial administrators that a billing event has been completed.

Acknowledgement and billing confirmation in iLab

Core managers will be informed the billing event/journal file has successfully uploaded to ARC through an acknowledgement from ARC to iLab. The invoice status will change from "not yet paid" to "paid" on the next business day. If the billing status does not change, please report this to the P&S Office for Research.

	Get PDF of Invoices	Download Results as CSV	Email Admins with Access to Invoices	
Invoice Number	**Payment Numbers**	**Total Cost**	**Status**	**Comment**
HCBI-1388594	GG007684-01 5K23AG045560-05	$650.00 1 charges	Not Yet Paid	click to edit mark as paid

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		Get PDF of Invoices	Download Results as CSV	Email Admins with Access to Invoices	
Invoice Number	**Payment Numbers**	**Total Cost**	**Status**	**Comment**	
HCCIS-1390147	PG008132-01 BCRF-17-067	$630.00 1 charges	Paid	click to edit	mark as billed

Department administrators

Once a billing event has been marked as "sent" in iLab, a journal file will be created and submitted to ARC that same night. By the following business day, the file will upload in ARC. The financial administrator must confirm that the journal has posted.

Steps to confirm the billing file has posted in ARC:

There are two queries that the financial administrator may run to confirm if all journals associated with the billing event have been uploaded and charges posted - the reconciliation query (CU_GL_EXT_ACCTG_JRNL_RECON) or the detailed reconciliation query (CU_GL_EXT_ACCTG_JRNL_RECON_DTL). The financial administrator is responsible for running these queries and addressing any errors to ensure that the charges post.

As an owner of an integrating system financial managers will be able to confirm the successful post of core charges by running the journal reconciliation query. If the journal has not posted, the administrator must fix these errors. Some errors may require contacting another department. For example, an unrestricted Project used by a Department of Medicine researcher for services performed in the Columbia Stem Cell Core may not have a budget. The project owning department (medicine) must create a valid budget in the budget tool. Administrators should not change projects or default funds or functions. The goal should be to book the transaction to the same chartstring as the system journal and then post an adjusting entry if necessary.

If a department is not able to provide a valid chartstring to resolve a billing error, the department must provide an unrestricted account to post the charge. The core should note the change in account/chartstring on the invoice.

Chartstring and budget validations should minimize the number of errors in these journal files. Any errors should be reported to the P&S Office for Research to determine if there is a systemic issue to be addressed in billing files for ARC/iLab.

Month- and Year-End financial close

Cores must meet all key deadlines for "integrating system feeds" provided by the Controller for monthly and year-end financial closing. ARC begins revenue recognition allocations at 7pm; during month and year-end deadlines, missing these allocations creates issues for Sponsored Projects calculation/reporting. All errors must be resolved by the next calendar day and journals must be posted before/by 6:59pm to meet month- and year-end deadlines. This information can also be found on the Finance Gateway at http://finance.columbia.edu/content/closing-guidance.

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Other relevant documents for core management and iLab:
- Columbia University Service Center/Recharge Centers Procedures Manual
- iLab Columbia Billing Workflow has instructions for invoicing and creating a billing event
- iLab ARC processing for cores job aide has instructions for working in an integrated system