

# Form 99

## (Exception to serve as PI)

- **Reminder to submit the form 99 for approval at proposal pre-review stage.**
- **Proposals should not be submitted without the form 99 being approved.**
- **Reminder to send Bio with the Form 99. (Helps expedite process).**

# Indirect Costs

- **IDC practices have been inconsistent with the rest of the UC system for some time. Therefore, we have revised our practices so that we are consistent with UC policy.**
- **Our current policy states that we only take IDC on the first 25K for the lifetime of the project, which will no longer be the rule.**
- **Effective July 1<sup>st</sup> all “New” and “Renewal” subawards will incur IDC on the first 25K. (Note: We have implemented this for some proposals already).**

# IDC - Post Award Audit

- **One aspect of the campus Post award audit focused on indirect cost treatment and proper use of indirect cost waivers approved at UCOP. Additionally, UC campuses are undergoing a systemwide audit of indirect costs.**
- **As a result of these audits, we found that our treatment and application of indirect cost for UC programs and some indirect cost waivers was inconsistent with UC policy.**
- **With that being said:**

# Admin Fees in Lieu of IDC

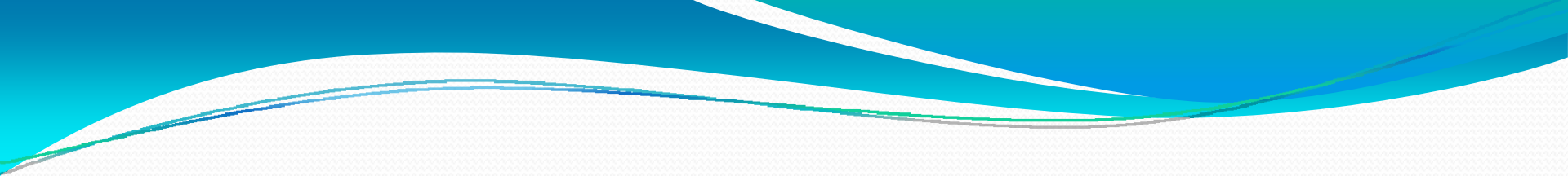
- We are also looking at some previously approved IDC waivers (Ex: David and Lucille Packard Foundation) The Packard policy indicates that we may request administrative fees in lieu of IDC.
- Previously, our campus allowed departments to retain the amount budgeted for administrative fees.
- However, the audit revealed that our campus practice was inconsistent with UC policy. IAW C&G Manual 8-636, these funds should be remitted as indirect costs unless the sponsor has restricted it for another purpose such as for paying the fringe benefits on a fellowship.

# UC and DOE Labs

- **Historically we treated the DOE labs (LANL, LLNL, LBNL, etc) as "sister" campuses and not charged IDC on the first \$25K. (When the labs were no longer managed by the UC, we continued to apply this rule to LBNL since it continued to be managed by the UC)**

**However, our practice was inconsistent with UC policy C&G memo section 8-540 which states that we should be charging IDC on the first 25K for all subagreements with UC managed labs.**

- **Accordingly, all budgets that include future subagreements to all the labs will include this assessment (Unless a waiver is in place).**

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- **No action necessary on any actions that were prepared with our previous operating procedures.**
  - **Heads-up - You will be seeing some changes in the IDC recovery area.**

*The End...*