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 1st 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).
• 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...