Indirect Burdens Applied to Training Fellowships and Work for Other (WFO) Career Development Projects

Brief

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BRIEF

Policy Summary

This policy defines the Non-DOE Training Fellowship, the Work for Other (WFO) Career Development Project, and their related indirect burden treatment.

Who Should Read This Policy

Berkeley Lab employees who work on proposals and projects related to DOE Fellowships, Non-DOE Training Fellowships, and WFO Career Development Fellowships

To Read the Full Policy, Go To:

The POLICY tab on this wiki page

Contact Information

Indirect Budget Manager, Budget Office, OCFO

Policy

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POLICY

A. Purpose

This policy defines the Non-DOE Training Fellowship, the Work for Other (WFO) Career Development Project, and their related indirect burden treatment. DOE Fellowships, Non-DOE Training Fellowships, and WFO Career Development Projects are excluded from the application of organization burdens; Associate Laboratory Directorate (ALD) burdens; and Office of Homeland Security, General and Administrative (General, Site Support, Off-site), Laboratory Directed Research and Development (LDRD), and Institutional General Plant Project (IGPP) rates.

B. Persons Affected

This policy applies to employees who work on proposals and projects related to DOE Fellowships, Non-DOE Training Fellowships, and WFO Career Development Fellowships at Lawrence Berkeley National Laboratory (Berkeley Lab).

C. Exceptions

Not applicable
D. Policy Statement

1. At Berkeley Lab, fellowships, training, and career-development programs that meet all of the following conditions are defined as a DOE or Non-DOE Training Fellowship or a WFO Career Development Project:
   a. A formal fellowship or career-development program that is funded and approved by either DOE or a WFO sponsor.
   b. The fellowships/training selections are based on a formal application and review process. The selection of individuals is based on pre-established criteria reviewed by a selection board.
   c. The fellowship/training is for a named individual or for the benefit of a named individual. Substitution of the fellow/trainee is not permitted.
   d. The intent is to provide support for training of the named individual in the early stages of his or her career. Training for these purposes is defined as the acquisition of new scientific skills or techniques necessary to function independently in the area in which the training has occurred.
   e. A mentor is assigned to the fellow to ensure the fellow works towards becoming an independent researcher.
   f. The training provides a direct benefit to Berkeley Lab work or enhances the capability of Berkeley Lab to carry out its mission.
   g. Receipt of any combination of fellowship and/or awards while at Berkeley Lab is limited to a total of five years for a specific level of training, i.e., predoctoral or postdoctoral.
   h. Cost of the fellowship program may consist of stipends, labor, payroll burden, travel, training, and incidental materials. The project does not include the cost to manage or operate the fellowship or training program.

2. DOE/Non-DOE Training Fellowship and WFO Career Development projects are exempt from the following indirect rates:
   a. Organization burdens
   b. ALD burdens
   c. General and Administrative (General, Site Support, Off-site)
   d. Office of Homeland Security
   e. LDRD
   f. IGPP

E. Roles and Responsibilities

Managers, supervisors, and employees have the responsibility to ensure that a proposal or project qualifies as a training fellowship or WFO career development before indirect rates are exempt.

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<tr>
<th>Division Role</th>
<th>Responsibility</th>
</tr>
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| Requester for Fellowship/WFO Career Development proposal or project | • Complete a Non-DOE Fellowship Training Indirect Exemption Approval Form  
• Should obtain Budget Office approval before submitting these types of proposals  
• Create unique project IDs to capture and properly burden the cost of the fellowship/WFO career-development project |
| Division Director, Deputy Division Director or the Business Manager | • Sign Non-DOE Fellowship Training Indirect Exemption Approval Form  
• Submit signed form to the Indirect Budget Group of the Budget Office for review |
| Budget Office Role | Responsibility |
| Indirect Budget Group | • Reviews and approves/declines the Non-DOE Fellowship Training Indirect Exemption Approval form  
• Informs the requester, Office of Sponsored Projects and Industry Partnerships (OSPIP), and WFO Group by e-mail |
| Budget Office | • Ensures the Indirect Group has approved these projects before opening these type of projects |
| OSPIP Role | Responsibility |
| Contracts Officer | • Ensures approval from the Budget Office is received prior to approving any proposals  
• Ensures approval from the Budget Office is received prior to setting up these types of projects |

F. Definitions/Acronyms

<table>
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<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Organization burden indirect rates</td>
<td>Rate applied to recover the costs for the general management and administration of the scientific and support divisions or departments at Berkeley Lab</td>
</tr>
<tr>
<td>Associate Laboratory Directorate (ALD) burden rates</td>
<td>Rate applied to recover the activities related to the management, supervision, and administration of the Associate Laboratory Directorate</td>
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</table>
General and Administrative (General, Site Support, Off-site) indirect rate
Rate applied to recover costs of the management and administration of Berkeley Lab as a whole

Office of Homeland Security (OHS) indirect rate
Rate applied to recover the costs of technical programmatic oversight of Berkeley Lab's Homeland Security, Proliferation Detection, Counterterrorism, and Intelligence research and development.

Laboratory Directed Research and Development (LDRD) indirect rate
Rate applied to recover the costs of LDRD projects

Institutional General Plant Project (IGPP) indirect rate
Rate applied to recover the costs of IGPP projects

G. Recordkeeping Requirements
None

H. Implementing Documents

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<tr>
<th>Document number</th>
<th>Title</th>
<th>Type</th>
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<tr>
<td>11.02.016.001</td>
<td>Non-DOE Fellowship Training Indirect Exemption Approval Form</td>
<td>Form</td>
</tr>
<tr>
<td>11.02.003.001</td>
<td>Cost Accounting Standards Board (CASB) Disclosure Statement, Lawrence Berkeley National Laboratory</td>
<td>Official Guidance</td>
</tr>
</tbody>
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I. Contact Information
Indirect Budget Manager, Budget Office, OCFO

J. Revision History

<table>
<thead>
<tr>
<th>Date</th>
<th>Revision</th>
<th>By whom</th>
<th>Revision Description</th>
<th>Section(s) affected</th>
<th>Change Type</th>
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<tbody>
<tr>
<td>4/22/2013</td>
<td>0</td>
<td>L. Freeman</td>
<td>New policy</td>
<td>All</td>
<td>Major</td>
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DOCUMENT INFORMATION

Title: Indirect Burdens Applied to Training Fellowships and Work for Other (WFO) Career Development Projects

Document number: 11.02.016.000
Revision number: 0
Publication date: 4/22/2013
Effective date: 4/22/2013
Next review date: 4/22/2015
Policy Area: Budget
RPM Section (home): Financial Management
RPM Section (cross-reference): none
Functional Division: OCFO
Prior reference information (optional): None

Source Requirements Documents
- Cost Accounting Standard 401, Consistency in Estimating, Accumulating and Reporting Costs
- Cost Accounting Standard 402, Consistency in Allocating Costs Incurred for the Same Purpose
- Cost Accounting Standard 406, Cost Accounting Period
- Cost Accounting Standard 418, Allocation of Direct and Indirect Costs
## Implementing Documents

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