

# COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
ORGANIZATION:  
University of California (UCSC)  
Santa Cruz Campus  
1156 High Street  
Santa Cruz, CA 95064

DATE: 05/09/2018  
FILING REF.: The preceding  
agreement was dated  
07/12/2012

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

## SECTION I: Facilities And Administrative Cost Rates

RATE TYPES:      FIXED              FINAL              PROV. (PROVISIONAL)      PRED. (PREDETERMINED)

### EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2017	06/30/2020	54.00	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2020	26.00	Off-Campus	Organized Research
PRED.	07/01/2017	06/30/2020	60.00	On-Campus	Instruction
PRED.	07/01/2017	06/30/2020	26.00	Off-Campus	Instruction
PRED.	07/01/2017	06/30/2020	25.10	On-Campus	Other Sponsored Activities
PRED.	07/01/2017	06/30/2020	13.70	Off-Campus	Other Sponsored Activities
PRED.	07/01/2017	06/30/2020	9.00	Off-Campus	Intergovernmental Personnel Act
PROV.	07/01/2020	Until Amended	Use same rates and conditions as those cited for fiscal year ending June 30, 2020.		

### \*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

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AGREEMENT DATE: 5/9/2018

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## SECTION II: SPECIAL REMARKS

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### TREATMENT OF FRINGE BENEFITS:

This organization charges the actual cost of each fringe benefit per employee direct to Federal projects for all employees whose salary and wages is charged direct to Federal projects. However, for the purpose of budgeting fringe benefit costs under project proposals, the organization uses an average fringe benefit rate which is applied to budgeted salaries and wages. The organization's fringe benefits are:

OASDI, FICA, RETIREMENT PLAN, HEALTH/DENTAL/OPTICAL INSURANCE, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, NON-INDUSTRIAL DISABILITY INSURANCE, LIFE INSURANCE, ANNUITANT HEALTH AND DENTAL INSURANCE, INCENTIVE AWARD PROGRAMS, EMPLOYEE SUPPORT PROGRAM, AND TUITION/FEE REMISSION OF CERTAIN STUDENT EMPLOYEES.

### TREATMENT OF PAID ABSENCES

Vacation leave costs are charged on the accrual basis of accounting as an assessment to payroll. All other leave costs, including sick, holiday, and other leave costs (e.g., jury duty) are charged on the cash basis of accounting. Leave costs other than vacation are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these paid absences are not made. Leave costs are allocated to direct and/or indirect objectives on a prorated basis consistent with the allocation of the employee's salary and wages. Sabbatical leave costs are not charged to sponsored agreements.

### OFF-CAMPUS DEFINITION:

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and lease costs are directly charged to the project, then the off-campus rate must be used.

### PROJECTS CONDUCTED ENTIRELY/PARTIALLY ON-CAMPUS OR OFF-CAMPUS:

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

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USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

DEFINITION OF EQUIPMENT

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000.

OTHER SPECIAL RATES

These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary the establishment of such rates should be coordinated through the cognizant negotiation agency.

The three-year extension of the indirect cost rate was granted in accordance with 2 CFR 200.414(g).

NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending 6/30/2019 will be due no later than 12/31/2019.

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### SECTION III: GENERAL

#### A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its facilities and administrative cost pools as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

#### B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowances.

#### C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

#### D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

#### E. OTHER:

If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

University of California (UCSC) Santa Cruz Campus

(INSTITUTION)

(SIGNATURE)

Nathan Brostrom

(NAME)

Executive Vice President, CFO

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

5/9/2018

(DATE) 7013

HHS REPRESENTATIVE: Helen Fung

Telephone: (415) 437-7820

UNIVERSITY OF CALIFORNIA SANTA CRUZ CAMPUS  
FACILITIES AND ADMINISTRATIVE COST RATES FOR  
THE PERIOD JULY 1, 2017 TO JUNE 30, 2020

EXHIBIT A  
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	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES		INTERGOVERNMENTAL PERSONNEL ACT	
	JULY 1, 2017 THROUGH JUNE 30, 2020	JULY 1, 2017 THROUGH JUNE 30, 2020	JULY 1, 2017 THROUGH JUNE 30, 2020	JULY 1, 2017 THROUGH JUNE 30, 2020	JULY 1, 2017 THROUGH JUNE 30, 2020	JULY 1, 2017 THROUGH JUNE 30, 2020	JULY 1, 2017 THROUGH JUNE 30, 2020	JULY 1, 2017 THROUGH JUNE 30, 2020
BUILDING								
EQUIPMENT								
INTEREST								
OPERATIONS & MAINTENANCE								
LIBRARY								
GENERAL ADMINISTRATION								
DEPARTMENT ADMINISTRATION								
SPONSORED PROJECTS ADMINISTRATION								
STUDENT SERVICES ADMINISTRATION								
ADMINISTRATION COMPONENTS*								
TOTAL								
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
	7.6%	2.4%	6.8%	0.6%	1.8%	0.2%	6.6%	2.4%
	6.6%	2.4%	2.7%	8.6%	6.5%	2.2%	2.4%	9.0%
	15.8%	2.4%	1.0%	13.7%	3.1%	1.9%	9.0%	9.0%
	2.4%	26.0%	26.0%	26.0%	13.7%	13.7%	9.0%	9.0%
	26.0%	26.0%	26.0%	26.0%	25.1%	13.7%	9.0%	9.0%
	54.0%	26.0%	60.0%	26.0%				

\*Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHES), C.8, dated September 10, 2015.

CONCUR:

SIGNATURE 

Executive Vice President, CFO

TITLE

DATE 5/29/2018