

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
 ORGANIZATION:  
 Charles R. Drew Univ. of Medicine & Science  
 1731 East 120th Street  
 Los Angeles, CA 90059

Date: 03/12/2024  
 FILING REF.: The preceding  
 agreement was dated  
 11/18/2022

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.

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### SECTION I: INDIRECT COST RATES

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RATE TYPES:		FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
<b>TYPE</b>	<b>EFFECTIVE PERIOD</b>		<b>RATE(%)</b>	<b>LOCATION</b>	<b>APPLICABLE TO</b>	
	<b>FROM</b>	<b>TO</b>				
PRED.	07/01/2020	06/30/2023	43.50	On-Campus	Organized Research	
PRED.	07/01/2023	06/30/2026	44.50	On-Campus	Organized Research	
PRED.	07/01/2020	06/30/2026	26.00	Off-Campus	Organized Research	
PRED.	07/01/2020	06/30/2023	35.00	On-Campus	Instruction	
PRED.	07/01/2023	06/30/2026	37.00	On-Campus	Instruction	
PRED.	07/01/2020	06/30/2026	26.00	Off-Campus	Instruction	
PRED.	07/01/2020	06/30/2023	35.00	On-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2026	37.00	On-Campus	Other Sponsored Activities	
PRED.	07/01/2020	06/30/2023	25.30	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2026	26.00	Off-Campus	Other Sponsored Activities	
PROV.	07/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2026.	

\*BASE

Modified total direct costs, consisting of all salaries & wages, fringe benefits, materials, supplies, services, travel, & subgrants & 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, & fellowships as well as a portion of each subgrant & subcontract in excess of \$25,000.

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<b>TYPE</b>	<b>FROM</b>	<b>TO</b>	<b>RATE(%)</b>	<b>LOCATION</b>	<b>APPLICABLE TO</b>
FIXED	7/1/2023	6/30/2024	22.20	All	All Employees
FIXED	7/1/2024	6/30/2025	23.70	All	All Employees
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

**\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages including vacation, holiday, sick leave pay and other paid absences.

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## **SECTION II: SPECIAL REMARKS**

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### TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed below.

### TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay and other paid absences 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 are not made for the cost of these paid absences.

OFF-CAMPUS DEFINITION: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

### DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property (including information technology systems) having a useful life of more than one year and an acquisition costs of \$5,000 or more per unit.

The following fringe benefits are included in the fringe benefit rates:

FICA, SUI, WORKERS COMPENSATION, HEALTH/LIFE INSURANCE, LONG-TERM DISABILITY RETIREMENT, EDUCATION, TRAINING, PRE-EMPLOYMENT PHYSICALS/BACKGROUND CHECKS, AND TRAINEE EXPENSE.

This indirect cost rate agreement only updates the fringe benefits.

### NEXT PROPOSAL DUE DATE

Your next indirect cost proposal based on fiscal year ending 06/30/25 is due in our office by 12/31/25, and your next fringe benefits proposal based on fiscal year ending 06/30/24 is due by 12/31/24.



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### SECTION III: GENERAL

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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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

Charles R. Drew Univ. of Medicine & Science

(INSTITUTION)



(SIGNATURE)

Elizabeth Baskerville

(NAME)

CHIEF FINANCIAL OFFICER

(TITLE)

3/14/2024

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S  
Date: 2024.03.13 13:02:37 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

03/12/2024

(DATE)

HHS REPRESENTATIVE: Jeanette Lu

TELEPHONE: (415) 437-7820