



26 Federal Plaza, Room 3412
New York, NY 10278
PHONE: (212) 264-2069
FAX: (212) 264-5478
EMAIL: CAS-NY@psc.hhs.gov

November 16, 2017

Mr. James H. Lapple
Vice President for Finance
Rockefeller University
1230 York Avenue
New York, New York 10021

Dear Mr. Lapple:

A copy of an indirect cost rate agreement is being sent to you for signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the agreement signed by an authorized representative of your organization and returned to me by email, retaining the copy for your files. Our email address is cas-ny@psc.hhs.gov. We will reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

In consideration of this agreement, the following was agreed to:

1. The over-recovery of (\$645,350) resulting from the settlement of the actual fringe benefit rate for the fiscal year ended June 30, 2017 will be taken into consideration in computing the actual fringe benefit rate for the fiscal year ending June 30, 2019. The over-recovery must be included in your fringe benefit proposal based on actual expenses for the fiscal year ending June 30, 2019.
2. A fringe benefit proposal based on actual costs for the fiscal year ending June 30, 2018 is due by December 31, 2018.

An indirect cost rate proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ended 6/30/2021 is due in our office by 12/31/2021. Please submit your next proposal electronically via email to CAS-NY@psc.hhs.gov. In addition, please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and email to CAS-NY@psc.hhs.gov with the enclosed negotiation agreement.

Sincerely,

Darryl W. Mayes -A

Digitally signed by Darryl W. Mayes -A
 DN: cn=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, 0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -A
 Date: 2017.11.20 11:35:10 -05'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Concurrence:


 (Signature)

James H. Lapple (Name)

Vice President, Finance (Title)

11/21/2017 (Date)

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1131624158A1

DATE: 11/16/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/27/2017

Rockefeller University
1230 York Avenue
New York, NY 10021-6399

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: INDIRECT 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	06/30/2022	69.50	On-Campus	Research
PRED.	07/01/2017	06/30/2022	40.10	On-Campus	Other Sponsored Activities
PRED.	07/01/2017	06/30/2022	26.00	Off-Campus	Research
PRED.	07/01/2017	06/30/2022	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2022	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2022.

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ORGANIZATION: Rockefeller University

AGREEMENT DATE: 11/16/2017

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

ORGANIZATION: Rockefeller University

AGREEMENT DATE: 11/16/2017

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2017	6/30/2018	39.50	All	All Employees
FIXED	7/1/2018	6/30/2019	39.60	All	All Employees
PROV.	7/1/2019	Until amended	40.10	All	All Employees

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

SECTION II: SPECIAL REMARKS

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.

(1) All activities conducted in facilities not owned by the Institution are considered off-campus.

(2) The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rate:

Pension/Annuities	Social Security Taxes (FICA)
Health and Dental Ins.	Unemployment Insurance
Disability Insurance	Workers Compensation
Tuition Aid/Reimbursement	Group Life Insurance
Employees' Health Service	Employees' Assistance Program
Travel Insurance	Adoption Reimb. Program
Childrens School	Retirees Health&Dental Coveragae

(3) 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.

(4) Your next F&A cost rate proposal based on actual costs for the fiscal year ending 6/30/2021 is due to our office by 12/31/2021.

(5) Your next fringe benefit cost rate proposal based on actual costs for the fiscal year ending 6/30/2018 is due to our office by 12/31/2018.

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:

Rockefeller University

 (INSTITUTION)

James H. Lapple

 (SIGNATURE)

James H. Lapple

 (NAME)

Vice President, Finance

 (TITLE)

11/21/2017

 (DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

 (AGENCY)

Darryl W. Mayes - A

 (SIGNATURE)

Darryl W. Mayes

 (NAME)

Deputy Director, Cost Allocation Services

 (TITLE)

11/16/2017

 (DATE) 5772

Digitally signed by Darryl W. Mayes - A
 DN: cn=US, ou=U.S. Government, ou=HHS, ou=PSC,
 ou=People, o=923421920030010011=2000131669,
 cn=Darryl W. Mayes - A
 Date: 2017.11.20 11:34:11 -0500

HHS REPRESENTATIVE: Michael Leonard

Telephone: (212) 264-2069

Components of Published Facilities & Administrative C

Institution : Rockefeller University

FY Covered by Rate: 7/1/18-
Rate type: Predetermined 6/30/22

Rate Component

1. Depreciation - Bldgs & Improvements	11.8%	
2. Depreciation - Equipment	2.8%	
3. Operation & Maintenance	17.7%	
4. Interest	8.3%	
5. Library	2.5%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Projects Administration	0.0%	*
9. Utility Cost Adjustment	0.4%	
Published On-Campus Rate- Research	69.5%	

*** 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 C.8. dated December 26, 2013.**

Name

James H. Apple

Title

VP - Finance

Date

11/21/2017

Components of Published Facilities & Administrative Cost Rate

Institution : Rockefeller University

FY Covered by Rate: 7/1/18-
Rate type: Predetermined 6/30/22

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Projects Administration	0.0%	*
9. Student Services	<u>0.0%</u>	
Published Off-Campus Rate- Research	<u>26.0%</u>	

* 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 December 26, 2013.

Name James H. Jaffe

Title VP. Finance

Date 11/21/2017

Components of Published Facilities & Administrative Cost Rate

Institution : Rockefeller University

FY Covered by Rate: 7/1/18-
Rate type: Predetermined 6/30/22

Rate Component

1. Depreciation - Bldgs & Improvements	3.6%	
2. Depreciation - Equipment	1.1%	
3. Operation & Maintenance	3.9%	
4. Interest	3.9%	
5. Library	1.6%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Projects Administration	0.0%	*
9. Student Services	<u>0.0%</u>	
Published On-Campus Rate- OSA	<u><u>40.1%</u></u>	

* 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 December 26, 2013.

Name James H. Apple

Title VP- Finance

Date 11/21/2017

Components of Published Facilities & Administrative Cost Rate

Institution : Rockefeller University

FY Covered by Rate: 7/1/18-
Rate type: Predetermined 6/30/22

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Projects Administration	0.0%	*
9. Student Services	0.0%	
Published Off-Campus Rate- OSA	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 December 26, 2013.

Name James Happle

Title VP Finance

Date 11/21/2017