



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

26 Federal Plaza, Room 41-122  
New York, NY 10278  
PHONE: (212) 264-2069  
FAX: (212) 264-5478  
EMAIL: CAS-NY@psc.hhs.gov

June 16, 2015

Mr. Douglas W. Wylie  
Associate Vice President for Financial Operations and University Controller  
University of Rochester  
910 Genesee Street, Suite # 200  
Rochester, NY 14611

Dear Mr. Wylie:

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](mailto:cas-ny@psc.hhs.gov). We will reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

Attached are 4 documents entitled "Components of Published Facilities and Administrative Cost Rate (F&A)". There is one document issued for each F&A rate published on the rate agreement. These documents should be signed and emailed to this office along with the signed original copy of the rate agreement.

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 ending 06/30/2018 is due in our office by 12/31/2018.

If you are unable to submit your proposal by the prescribed date, you may request an extension. This request must be submitted prior to the due date of the proposal and must contain a justification for the extension and the date the proposal will be submitted.

Sincerely,

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S  
DN: cn=Darryl W. Mayes -S, o=U.S. Government, ou=HHS,  
c=US, email=DWM  
0.9.2342.19.200303.100.1.1+200311668  
cn=Darryl W. Mayes -S  
Date: 2015.06.16 09:27:53 -0407

Darryl W. Mayes  
Deputy Director  
Cost Allocation Services

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1160743209A1

DATE: 06/16/2015

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/09/2015

University of Rochester  
206 Wallis Hall  
P.O. Box 270026  
Rochester, NY 14627

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)
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<u>EFFECTIVE PERIOD</u>					
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2014	06/30/2017	53.50	On-Campus	Research
PRED.	07/01/2017	06/30/2019	54.00	On-Campus	Research
PRED.	07/01/2014	06/30/2015	26.60	Off-Campus	Research
PRED.	07/01/2015	06/30/2019	27.00	Off-Campus	Research
PRED.	07/01/2014	06/30/2015	33.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2015	06/30/2019	35.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2014	06/30/2015	24.80	Off-Campus	Other Sponsored Activities
PRED.	07/01/2015	06/30/2019	25.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2019	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

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ORGANIZATION: University of Rochester

AGREEMENT DATE: 6/16/2015

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

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2014	6/30/2015	28.60	All (A)	F/T Fac. Senior Adm
FIXED	7/1/2014	6/30/2015	35.30	All (B)	Prof Adm & Sup&Secr
FIXED	7/1/2014	6/30/2015	10.30	All	Visit Fac & TAR
FIXED	7/1/2014	6/30/2015	26.70	All	PD, Int&Res, Ins tr&Fel
FIXED	7/1/2014	6/30/2015	60.20	All (B)	Union-1199 Barg Unit
FIXED	7/1/2014	6/30/2015	11.10	All	Summer Compensation
FIXED	7/1/2015	6/30/2016	28.00	All (A)	F/T Fac. Senior Adm
FIXED	7/1/2015	6/30/2016	33.60	All (B)	Prof Adm & Sup&Secr
FIXED	7/1/2015	6/30/2016	11.00	All	Visit Fac & TAR
FIXED	7/1/2015	6/30/2016	23.10	All	PD, Int&Res, Ins tr&Fel
FIXED	7/1/2015	6/30/2016	59.20	All (B)	Union-1199 Barg Unit
FIXED	7/1/2015	6/30/2016	10.20	All	Summer Compensation
PROV.	7/1/2016	Until amended	29.10	All (A)	F/T Fac. Senior Adm
PROV.	7/1/2016	Until amended	35.30	All (B)	Prof Adm & Sup&Secr
PROV.	7/1/2016	Until amended	10.80	All	Visit Fac & TAR
PROV.	7/1/2016	Until amended	26.00	All	PD, Int&Res, Ins tr&Fel
PROV.	7/1/2016	Until amended	59.00	All (B)	Union-1199 Barg Unit

ORGANIZATION: University of Rochester

AGREEMENT DATE: 6/16/2015

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PROV.	7/1/2016	Until amended	13.00 All	Summer Compensation
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\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

- (A) See Special Remarks - 3, 4
- (B) See Special Remarks - 4

ORGANIZATION: University of Rochester

AGREEMENT DATE: 6/16/2015

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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.

1. Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year, and an acquisition cost of \$1,000 or more per unit.

2. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

3. Institution has a decreasing rate structure for salaries above \$118,500 on file in their office which is not published as part of this agreement. The approved rate structure list can be accessed at:  
<http://www.rochester.edu/orpa/proposals/fringe/>

4. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rate: Pension/Annuities, Health and Dental Insurance, Disability Insurance, Tuition Aid/Reimbursement (Employee only & only University of Rochester tuition), Travel Insurance, Social Security Taxes (FICA), Separation/Vacation Pay, Workers Compensation, Other Compensation, Faculty Early Retirement, Employees Assistance Program, Retirees Health/Dental Coverage, Staff Benefits Admin, Life Insurance, Family Care Program, NUHCE Union Benefits, Extended Sick Pay, Occupational Health, Env. Health and Safety, and Leave of Absence.

ORGANIZATION: University of Rochester

AGREEMENT DATE: 6/16/2015

**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 Rochester

(INSTITUTION)

(SIGNATURE)

DOUGLAS W. WYLIE

(NAME)

ASSOCIATE VP FOR FINANCIAL OPERATIONS  
2 UNIVERSITY CONTROLLER

(TITLE)

6/23/2015

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Darryl W. Mayes

Digitally signed by Darryl W. Mayes - S  
DN: cn=US, o=U.S. Government, ou=HHS,  
ou=HSC, ou=People,  
0.9.2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes - S  
Date: 2015.06.19 09:27:11 -0400

-S

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

6/16/2015

(DATE) 0943

HHS REPRESENTATIVE: Michael Leonard

Telephone: (212) 264-2069

## Components of Published Facilities and Administrative Cost Rate

**Institution:** University of Rochester  
**FY Covered by Rate:** Fiscal Years Ending 6/30/15 to 6/30/19  
Predetermined Rates

<u>Rate Component</u>	<u>FY 15-17</u>	<u>FY 18-19</u>
1. a. Depreciation - Bldgs & Improvements	<u>4.80%</u>	<u>5.00%</u>
b. Depreciation - Equipment	<u>2.10%</u>	<u>2.10%</u>
2. Interest	<u>3.30%</u>	<u>3.30%</u>
3. Operation & Maintenance	<u>15.00%</u>	<u>15.30%</u>
4. General Administration	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>24.00%</u>	<u>24.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>3.00%</u>	<u>3.00%</u>
8. Utility Allowance	<u>1.30%</u>	<u>1.30%</u>
<b>Published On-Campus Rate - <u>Research</u></b>	<b><u>53.5%</u></b>	<b><u>54.0%</u></b>

\* 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 : DOUGLAS W. WYLIE  
Title: ASSOCIATE VP FOR FINANCIAL OPERATIONS  
AND UNIVERSITY CONTROLLER  
Date: 6/23/2015



## Components of Published Facilities and Administrative Cost Rate

**Institution:** University of Rochester  
**FY Covered by Rate:** Fiscal Years Ending 6/30/15 to 6/30/19  
Predetermined Rates

<u>Rate Component</u>	<u>FY 15</u>	<u>FY 16-19</u>
1. a. Depreciation - Bldgs & Improvements	<u>1.90%</u>	<u>2.30%</u>
b. Depreciation - Equipment	<u>0.50%</u>	<u>0.50%</u>
2. Interest	<u>0.70%</u>	<u>0.70%</u>
3. Operation & Maintenance	<u>4.70%</u>	<u>5.80%</u>
4. General Administration	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>24.00%</u>	<u>24.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>1.70%</u>	<u>1.70%</u>
8. Other		
<b>Publish.On-Campus Rate - <u>Oth. Spons. Act.</u></b>	<b><u>33.5%</u></b>	<b><u>35.0%</u></b>

\* 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 : DOUGLAS W. WYLIE

Title: ASSOCIATE VP FOR FINANCIAL OPERATIONS  
AND UNIVERSITY CONTROLLER

Date: 6/23/2015

## Components of Published Facilities and Administrative Cost Rate

**Institution:** University of Rochester  
**FY Covered by Rate:** Fiscal Years Ending 6/30/15 to 6/30/19  
Predetermined Rates

<u>Rate Component</u>	<u>FY 15</u>	<u>FY 16-19</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>24.00%</u>	<u>24.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>2.60%</u>	<u>3.00%</u>
8. Other		
<b>Published Off-Campus Rate - <u>Research</u></b>	<b><u>26.6%</u></b>	<b><u>27.0%</u></b>

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Title: ASSOCIATE VP FOR FINANCIAL OPERATIONS  
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Date: 6/23/2015

## Components of Published Facilities and Administrative Cost Rate

**Institution:** University of Rochester  
**FY Covered by Rate:** Fiscal Years Ending 6/30/15 to 6/30/19  
Predetermined Rates

<u>Rate Component</u>	<u>FY 15</u>	<u>FY 16-19</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>24.00%</u>	<u>24.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>0.80%</u>	<u>1.00%</u>
8. Other		
<b>Published Off-Campus Rate - <u>Oth. Spons. Act.</u></b>	<b><u>24.8%</u></b>	<b><u>25.0%</u></b>

\* 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 : DOUGLAS W. WYLIE  
Title: ASSOCIATE VP FOR FINANCIAL OPERATIONS  
AND UNIVERSITY CONTROLLER

Date: 6/23/2015