



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

90 7th Street, Suite 4-600
San Francisco, CA 94103-6705
PHONE: (415) 437-7820
FAX: (415) 437-7823
EMAIL: CAS-SF@psc.hhs.gov

July 23, 2024

Todd Haggerty
Chief Financial Officer
University of Colorado - Boulder
914 Broadway, 90 UCB
Boulder, CO 80309

Dear Mr. Haggerty:

A copy of the indirect rate 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 F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree to the following over/under recoveries:

- Under-recovery of \$2,024,313 applicable to Regular Faculty
- Under-recovery of \$12,511,401 applicable to Full-Time Professional Exempt, Research Faculty & Permanent Classified (Except LASP)
- Under-recovery of \$86,307 applicable to Part-Time Professional Exempt, Research Faculty & Temporary Classified
- Over-recovery of \$40,544 applicable to Hourly
- Over-recovery of \$770,524 applicable to Student Faculty
- Over-recovery of \$4,944 applicable to Police Officers
- Over-recovery of \$378,956 applicable to Athletic Director and Coaches
- Under-recovery of \$363,274 applicable to LASP Leave Rate Only

These amounts are included in your fixed fringe benefit rates for the fiscal year ending 06/30/225 which are listed in the attached rate agreement.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement should be sent to me by email, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

Mr. Haggerty
Page 2 of 2

A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefit costs under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit rate proposal based on actual costs for the fiscal year ending 06/30/2024, will be due in our office by 12/31/2024. Please submit your next proposal electronically via email to CAS-SF@psc.hhs.gov.

Sincerely,

Arif M. Karim -S

Digitally signed by Arif M.
Karim -S
Date: 2024.07.24 09:26:23
-05'00'

Arif Karim, Director
Cost Allocation Services

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:
 ORGANIZATION:
 University of Colorado Boulder
 914 Broadway, 90 UCB
 Boulder, CO 80309

Date: 07/23/2024
 FILING REF.: The preceding
 agreement was dated
 06/15/2023

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	07/01/2018	06/30/2020	54.00	On-Campus	Organized Res.
PRED.	07/01/2020	06/30/2021	54.00	On-Campus	Organized Res.
PRED.	07/01/2021	06/30/2023	56.50	On-Campus	Organized Res.
FINAL	07/01/2018	06/30/2020	26.00	Off-Campus	Organized Res.
PRED.	07/01/2020	06/30/2023	26.00	Off-Campus	Organized Res.
FINAL	07/01/2018	06/30/2020	49.00	On-Campus	Instruction
PRED.	07/01/2020	06/30/2021	49.00	On-Campus	Instruction
PRED.	07/01/2021	06/30/2023	47.50	On-Campus	Instruction
FINAL	07/01/2018	06/30/2020	26.00	Off-Campus	Instruction
PRED.	07/01/2020	06/30/2023	26.00	Off-Campus	Instruction
FINAL	07/01/2018	06/30/2020	33.50	On-Campus	Other Spons Act
PRED.	07/01/2020	06/30/2023	33.50	On-Campus	Other Spons Act
FINAL	07/01/2018	06/30/2020	14.40	Off-Campus	Other Spons Act
PRED.	07/01/2020	06/30/2023	14.40	Off-Campus	Other Spons Act
FINAL	07/01/2018	06/30/2020	40.00	All	LASP (1)
PRED.	07/01/2020	06/30/2021	40.00	All	LASP (1)
PRED.	07/01/2021	06/30/2023	43.00	All	LASP (1)
FINAL	07/01/2018	06/30/2020	10.00	Off-Campus	IPA (2)
PRED.	07/01/2020	06/30/2023	10.00	Off-Campus	IPA (2)
PROV.	07/01/2023	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

*BASE

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 07/23/2024

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.

- (1) Lab for Atmospheric and Space Physics (LASP)
- (2) Intergovernmental Personnel Act Agreements.

ORGANIZATION: University of Colorado Boulder
 AGREEMENT DATE: 07/23/2024

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	7/1/2024	6/30/2025	31.00	All (A)	Regular Faculty
FIXED	7/1/2024	6/30/2025	40.00	All, except LASP (A)	FT Professional Exempt, Research Faculty & Permanent Classified
FIXED	7/1/2024	6/30/2025	14.60	All (A)	PT Professional Exempt, Research Faculty & Temporary Classified
FIXED	7/1/2024	6/30/2025	11.40	All (A)	Student Faculty
FIXED	7/1/2024	6/30/2025	16.50	All (A)	Athletic Director and Coaches
FIXED	7/1/2024	6/30/2025	35.70	All (A)	Police Officers
FIXED	7/1/2024	6/30/2025	38.90	LASP (A)	FT Professional Exempt, Research Faculty, Permanent Classified
FIXED	7/1/2024	6/30/2025	25.60	LASP (B)	Leave Rate for All Eligible Employee Classifications
FIXED	7/1/2024	6/30/2025	1.80	All (A)	Hourly
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:**

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

(B) Salaries and wages excluding vacation, holiday, sick leave pay and other paid absences.

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 07/23/2024

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:

Except for LASP employees, vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

For LASP, the cost of vacation, holiday, sick leave pay, and other paid absences are included in a leave benefit rate which is applied to salaries and wages for budgeting and charging purposes for Federal projects, and are not included in direct charges for salaries and wages. Charges for salaries and wages must exclude those paid to LASP for periods when they are on vacation, holiday, or sick leave, or are otherwise absent from work.

Off-campus activity shall be defined as those activities which, because of location where work is performed, do not incur physical plant operations and maintenance costs. Projects partially performed off-site are apportioned between their on-site components. If 50% or more of the indirect cost rate base costs of the project are determined to be on-site, the entire project is considered on-site. If less than 50% of the indirect cost rate base costs are determined to be on-site, the entire project is considered off-site. This rate agreement updates the facilities and administrative cost rates only.

Fringe Benefits include Health, Dental and Life Insurance, Disability Insurance, Annuitants' Insurance, FICA Contribution, PERA, Medicare, Workers' Compensation, Unemployment Compensation Claims, Other Retirement Plans, RTD Bus Pass/ECOPASS, Back Up Care, FAMLI, Parental Leave, and Termination Vacation & Sick Leave Pay.

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.

NEXT PROPOSALS DUE DATE:

A fringe benefit rate proposal based on actual costs for fiscal year ended 06/30/2024, will be due no later than 12/31/2024. FY2022 F&A rate proposal is currently under review.

This rate agreement updates fringe benefits rates only.

ORGANIZATION: University of Colorado Boulder
AGREEMENT DATE: 07/23/2024

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 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:

University of Colorado Boulder

Digitally signed by:
(INSTITUTION)
Todd Haggerty
98FBAB6DC8A64A4...

(SIGNATURE)
Todd Haggerty

(NAME)

CFO and Vice Chancellor for Finance and Business Strategy

(TITLE)

7/24/2024

(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: 2024.07.24 09:25:40 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

07/23/2024

(DATE)

HHS REPRESENTATIVE: Lucy Siow

TELEPHONE: (415) 437-7820