



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

June 15, 2023

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 \$2,893,954 applicable to Regular Faculty
- Under-recovery of \$8,837,362 applicable to Professional F/T & Classified Staff Permanent
- Over-recovery of \$154,811 Professional P/T Classified Staff Temporary
- Over-recovery of \$52,958 applicable to Hourly
- Over-recovery of \$1,279,380 applicable to Student Faculty
- Over-recovery of \$858,060 applicable to Laboratory for Atmospheric and Space Physics
Leave Rate

These amounts are included in your fixed fringe benefit rates for the fiscal year ending 06/30/22 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, Chief Financial Officer

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 06/30/23, is due in our office by 12/31/23. Please submit your next proposal electronically via email to CAS-SF@psc.hhs.gov.

Since this is an integral part of the negotiation agreement, please note your acceptance by signing in the space provided below of this letter.

Thank you for your cooperation.

Sincerely,

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2023.06.20 12:18:32 -05'00'

Arif Karim, Director
Cost Allocation Services

Enclosures

ACCEPTANCE

University of Colorado – Boulder

Institution Digitally signed by:


98FBAB6DC8A64A4...

Signature

Todd Haggerty

Name

CFO and Vice Chancellor for Finance and Business Strategy

Title

6/21/2023

Date

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:
 ORGANIZATION:
 University of Colorado Boulder
 Office of the Sr Vice Chancellor & CFO
 914 Broadway, 90 UCB
 Boulder, CO 80309

Date: 06/15/2023
 FILING REF.: The preceding
 agreement was dated
 12/15/2022

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.

SECTION I: INDIRECT COST RATES

RATE TYPES:		FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO	
	FROM	TO				
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.

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 06/15/2023

*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.

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

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 06/15/2023

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2022	6/30/2023	29.40	All (A)	(1)
FIXED	7/1/2022	6/30/2023	37.90	All, except LASP (A)	(2)
FIXED	7/1/2022	6/30/2023	16.50	All (A)	(3)
FIXED	7/1/2022	6/30/2023	9.30	All (A)	(4)
FIXED	7/1/2022	6/30/2023	1.70	All (A)	(5)
FIXED	7/1/2022	6/30/2023	24.60	LASP (B)	(6)
FIXED	7/1/2022	6/30/2023	37.00	LASP (A)	(7)
FIXED	7/1/2023	6/30/2024	30.80	All (A)	(1)
FIXED	7/1/2023	6/30/2024	39.10	All, except LASP (A)	(2)
FIXED	7/1/2023	6/30/2024	15.00	All (A)	(3)
FIXED	7/1/2023	6/30/2024	9.50	All (A)	(4)
FIXED	7/1/2023	6/30/2024	1.20	All (A)	(5)
FIXED	7/1/2023	6/30/2024	22.70	LASP (B)	(6)
FIXED	7/1/2023	6/30/2024	37.80	LASP (A)	(7)
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2024

**** 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.

APPLICABLE TO:

- (1) Regular Faculty
- (2) Professional F/T & Classified Staff Permanent except (LASP) leave benefit rate
- (3) Part-Time Professional Exempt & Research Faculty & Temporary Classified
- (4) Student Faculty
- (5) Hourly
- (6) Lab for Atmospheric and Space Physics (LASP) leave benefit rate – Prof. Research
- (7) LASP Full-Time Professional Exempt & Research Faculty & Permanent Classified

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 06/15/2023

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

This organization uses a fringe benefit rate which is applied to salaries and wages for both budgeting and charging purposes for Federal projects. The following fringe benefits are included in the fringe benefit rate(s): FICA, WORKERS COMPENSATION, HEALTH/LIFE/DENTAL, DISABILITY INS., ANNUITANT'S INS., UNEMPLOYMENT INS., RETIREMENT PLANS, ECOPASS BUS PASS, AND TERMINATION PAY.

TREATMENT OF PAID ABSENCES:

Except for LASP employees (Professional Researcher Employee Classification only), 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 (Professional Researcher Employee Classification only), 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 (Professional Researcher Employee Classification only) 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.

This rate agreement updates fringe benefits rates only.

NEXT PROPOSALS DUE DATE:

A fringe benefit rate proposal based on actual costs for fiscal year ending 06/30/23, will be due no later than 12/31/23.

An F&A Costs Rates proposal based on actual costs for fiscal year ending 06/30/22, will be due no later than 12/31/22.

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.

ORGANIZATION: University of Colorado Boulder

AGREEMENT DATE: 06/15/2023

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.

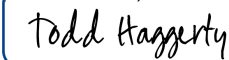
E. OTHER:

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

(INSTITUTION) by:



(SIGNATURE)

Todd Haggerty

(NAME)

CFO and Vice Chancellor for Finance and Business Strategy

(TITLE)

6/21/2023

(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: 2023.06.20 12:17:29 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

06/15/2023

(DATE)

HHS REPRESENTATIVE: Denise Shirlee

TELEPHONE: (214) 767-3261