

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN:  
 ORGANIZATION:  
 University of Utah  
 201 South Presidents Circle  
 Room 408  
 Salt Lake City, UT 84112-9023

DATE:12/16/2021  
 FILING REF.: The preceding  
 agreement was dated  
 02/04/2016

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: Facilities And Administrative Cost Rates**

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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>
FINAL	07/01/2019	06/30/2021	52.50	On-Campus	Organized Research
PRED.	07/01/2021	06/30/2023	53.50	On-Campus	Organized Research
PRED.	07/01/2023	06/30/2024	54.00	On-Campus	Organized Research
FINAL	07/01/2019	06/30/2021	26.00	Off-Campus	Organized Research
PRED.	07/01/2021	06/30/2024	26.00	Off-Campus	Organized Research
FINAL	07/01/2019	06/30/2021	47.50	On-Campus	Instruction
PRED.	07/01/2021	06/30/2024	41.50	On-Campus	Instruction
FINAL	07/01/2019	06/30/2021	26.00	Off-Campus	Instruction
PRED.	07/01/2021	06/30/2024	26.00	Off-Campus	Instruction
FINAL	07/01/2019	06/30/2021	36.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2021	06/30/2024	35.00	On-Campus	Other Sponsored Activities
FINAL	07/01/2019	06/30/2021	26.00	Off-Campus	Other Sponsored Activities

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ORGANIZATION: University of Utah

AGREEMENT DATE: 12/16/2021

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2021	06/30/2024	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2024	Until Amended	Use same rates and conditions as those cited for fiscal year ending June 30, 2024.		

\*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: University of Utah

AGREEMENT DATE: 12/16/2021

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

This organization charges the actual costs of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The fringe benefits listed below are treated as direct costs.

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.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

DEFINITION OF ON/OFF CAMPUS

The On-Campus rate includes activities conducted at:

1. University of Utah owned facilities.
2. Rental facilities in Research Park.
3. Facilities at Old St. Mark's Hospital.
4. Medical Center also known as the Stangl Building.

The Off-Campus activities are defined as activities not listed above as on-campus or any activity conducted at a field location for a period of longer than 120 days. The distinction between on and off campus activities will be made in accordance with the proposal and based on actual cost incurred at the selected locations (on and off campus).

The 120 days off-campus definition does not apply to welfare training conducted by the University for the State of Utah. On-Campus course preparation and actual off-campus costs of instruction will be separately identified. The on-campus costs of instruction will be separately identified. The on-campus instruction rate will only be applied to the on-campus costs. The off-campus rate should be applied to the off-campus costs exclusive of facility rental costs regardless of who pays these costs.

The following fringe benefits are treated as direct costs:  
FICA, WORKERS COMPENSATION, UNEMPLOYMENT, LONG-TERM DISABILITY,  
HEALTH/DENTAL/LIFE INSURANCE, AND RETIREMENT.

NEXT PROPOSAL DUE DATE

A Facilities and Administrative proposal based on actual costs for fiscal year ending June 30, 2023 will be due no later than December 31, 2023.

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ORGANIZATION: University of Utah

AGREEMENT DATE: 12/16/2021

**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 Utah

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

12/16/2021

(DATE) 7189

HHS REPRESENTATIVE:

Helen Fung

Telephone:

(415) 437-7820



UNIVERSITY OF UTAH  
 FACILITIES AND ADMINISTRATIVE COST PROPOSAL  
 FYE JULY 1, 2019 TO FYE JUNE 30, 2024

Exhibit A

	ORGANIZED RESEARCH			
	JULY 1, 2019 THROUGH JUNE 30, 2021	JULY 1, 2021 THROUGH JUNE 30, 2023	JULY 1, 2023 THROUGH JUNE 30, 2024	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING	6.4%	7.1%	7.1%	7.1%
EQUIPMENT	3.3%	3.2%	3.3%	3.3%
INTEREST	2.7%	2.5%	2.5%	2.5%
OPERATIONS & MAINTENANCE	12.3%	12.8%	12.8%	12.8%
LIBRARY	1.5%	1.6%	2.0%	2.0%
UTILITY COST ADJUSTMENT	0.3%	0.3%	0.3%	0.3%
GENERAL ADMINISTRATION	4.3%	4.9%	4.9%	4.9%
DEPARTMENT ADMINISTRATION	16.4%	16.5%	16.5%	16.5%
SPONSORED PROJECTS ADMINISTRATION	5.3%	4.6%	4.6%	4.6%
ADMINISTRATION COMPONENTS*	26.0%	26.0%	26.0%	26.0%
TOTAL	52.5%	53.5%	54.0%	26.0%

	INSTRUCTION AND DEPARTMENTAL RESEARCH				OTHER SPONSORED ACTIVITIES			
	JULY 1, 2019 THROUGH JUNE 30, 2021	JULY 1, 2021 THROUGH JUNE 30, 2024	JULY 1, 2019 THROUGH JUNE 30, 2021	JULY 1, 2021 THROUGH JUNE 30, 2024	JULY 1, 2019 THROUGH JUNE 30, 2021	JULY 1, 2021 THROUGH JUNE 30, 2024	JULY 1, 2019 THROUGH JUNE 30, 2021	JULY 1, 2021 THROUGH JUNE 30, 2024
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING	3.8%	3.4%	3.4%	3.4%	1.7%	1.7%	2.3%	2.3%
EQUIPMENT	1.2%	0.9%	0.9%	0.9%	0.4%	0.4%	0.6%	0.6%
INTEREST	1.0%	1.1%	1.1%	1.1%	0.3%	0.3%	0.5%	0.5%
OPERATIONS & MAINTENANCE	8.8%	4.9%	4.9%	4.9%	3.8%	3.8%	4.1%	4.1%
LIBRARY	6.7%	5.3%	5.3%	5.3%	4.3%	4.3%	4.1%	4.1%
GENERAL ADMINISTRATION	3.3%	15.0%	15.0%	15.0%	4.3%	4.3%	4.7%	4.7%
DEPARTMENT ADMINISTRATION	14.1%	3.5%	3.5%	3.5%	16.2%	16.2%	17.1%	17.1%
SPONSORED PROJECTS ADMINISTRATION	3.9%	3.8%	3.8%	3.8%	5.5%	5.5%	4.2%	4.2%
STUDENT SERVICES ADMINISTRATION	4.7%	3.6%	3.6%	3.6%	26.0%	26.0%	26.0%	26.0%
ADMINISTRATION COMPONENTS*	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
TOTAL	47.5%	41.5%	41.5%	41.5%	36.5%	36.5%	35.0%	35.0%

\*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 September 30, 2015.

CONCUR: *Cathy Anderson*  
 (SIGNATURE)  
Chief Financial Officer  
 TITLE  
12-22-2021  
 DATE



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

90 7<sup>th</sup> Street, Suite 4-600  
San Francisco, CA 94103-6705  
PHONE: (415) 437-7820  
EMAIL: [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov)

December 16, 2021

Cathy Anderson  
Chief Financial Officer  
University of Utah  
201 S. Presidents Circle, Room 408  
Salt Lake City, UT 84112-9023

Dear Ms. Anderson:

A copy of a Colleges and Universities 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 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.

A Facilities and Administrative proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Therefore, your next proposal based on actual costs for the fiscal year ending June 30, 2023 is due in our office by December 31, 2023. Please submit your next proposal electronically via email to [CAS-SF@psc.hhs.gov](mailto:CAS-SF@psc.hhs.gov).

Sincerely,

Arif Karim, Director  
Cost Allocation Services

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL