

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: DATE:11/16/2011  
 ORGANIZATION: FILING REF.: The preceding  
 University of Colorado Denver Frmlly: Univ agreement was dated  
 of CO at Denver & Hlth Sci 11/15/2007  
 Mail Stop A005/129 P.O. Box 173364  
 Denver, CO 80217-3364

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)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2011	06/30/2012	53.00	On-Campus	Organized Res.
PRED.	07/01/2012	06/30/2013	54.00	On-Campus	Organized Res.
PRED.	07/01/2013	06/30/2014	54.50	On-Campus	Organized Res.
PRED.	07/01/2014	06/30/2015	55.00	On-Campus	Organized Res.
PRED.	07/01/2015	06/30/2016	55.50	On-Campus	Organized Res.
PRED.	07/01/2011	06/30/2016	26.00	Off-Campus	Organized Res.
PRED.	07/01/2011	06/30/2016	42.00	On-Campus	Instruction
PRED.	07/01/2011	06/30/2016	26.00	Off-Campus	Instruction
PRED.	07/01/2011	06/30/2016	26.00	All	Other Sponsored Projects

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2016	Until Amended		(A)	

\*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials and supplies, services, travel, and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Equipment, capital expenditures, charges for patient care, tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000 shall be excluded from modified total direct costs.

(A) Use same rates and conditions as those cited for fiscal year ending June 30, 2016.

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits 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.

DEFINITION OF OFF-CAMPUS

A project is considered off-campus if more than 50% of the project (excluding subcontracts) is conducted at an off-campus location by university employees. Off-campus is defined as locations other than university owned or operated facilities, and the costs of physical plant and library are not applicable to the project as indirect costs. Off-Campus sites include the University Hospital and Children's Hospital.

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.

The following fringe benefits are treated as direct costs:

PERA, FICA, WORKERS COMPENSATION, UNEMPLOYMENT COMPENSATION, MEDITAX, SHORT-TERM DISABILITY, HEALTH/LIFE INSURANCE, AND OTHER ALTERNATIVE RETIREMENT PROGRAMS.

GENOMIC ARRAYS

The NIH policy on indirect costs pertaining to Genomic arrays (NOT-OD-10-097) is effective as of 05/13/10.

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**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 Office of Management and Budget Circular A-21 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, 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 Colorado Denver Frmlly: Univ of CO at Denver & Hlth Sci

(INSTITUTION)

(SIGNATURE)

**E. Kim Huber**

(NAME)

**Assistant Vice Chancellor  
for Finance/Controller**

(TITLE)

(DATE)

**11/28/11**

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

**Wallace Chan**

(NAME)

**Director, Western Field Office**

(TITLE)

**11/16/2011**

(DATE) 1005

HHS REPRESENTATIVE:

**Jeanette Lu**

Telephone:

**(415) 437-7820**