

INSTITUTION:

Rutgers University
P.O. Box 1089
Piscataway

NJ 08854

FILING REF.: The preceding
Agreement was dated
June 30, 1992

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 II.

SECTION I: INDIRECT COST RATES*

RATE TYPES: FIXED		FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FINAL	07/01/89	06/30/91	64.0	On-Campus	Research
FINAL	07/01/89	06/30/91	30.2	Off-Campus (3)	Research
FINAL	07/01/89	06/30/91	67.3	On-Campus	Training
FINAL	07/01/89	06/30/91	44.4	Off-Campus (3)	Training
PRED.	07/01/91	06/30/93	64.0	On-Campus	Research (1)
PRED.	07/01/91	06/30/93	30.2	Off-Campus (3)	Research (1)
PRED.	07/01/91	06/30/93	67.3	On-Campus	Training (1)
PRED.	07/01/91	06/30/93	44.4	Off-Campus (3)	Training (1)

*BASE:

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$ 25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

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 in the Special Remarks Section of this Agreement.

AGREEMENT DATE: December 28, 1993

SECTION I: INDIRECT COST RATES (CONT.)*

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE(%)</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
PRED.	07/01/92	06/30/93	62.0	On-Campus (3)	Research (2)
PRED.	07/01/92	06/30/93	26.0	Off-Campus	Research (2)
PRED.	07/01/93	06/30/95	59.0	On-Campus	Research (2)
PRED.	07/01/93	06/30/95	26.0	Off-Campus (3)	Research (2)
PRED.	07/01/92	06/30/95	62.5	On-Campus	Training (2)
PRED.	07/01/92	06/30/95	42.4	Off-Campus (3)	Training (2)
PROV.	07/01/95	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 1995.		

AGREEMENT DATE: December 28, 1993

SECTION I: FRINGE BENEFITS RATES**

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE (%)</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FIXED	07/01/91	06/30/92	31.1	All	All Programs
FIXED	07/01/92	06/30/94	29.0	All	All Programs
FIXED	07/01/94	06/30/95	33.0	All	All Programs
PROV.	07/01/95	UNTIL AMENDED	33.0	All	All Programs

**DESCRIPTION OF FRINGE BENEFITS RATE BASE:

**Base: Direct salaries and wages excluding Post-Doctoral salaries and overtime and summer salaries of academic year faculty, which are recorded under object code 135. (See Special Remarks).

AGREEMENT DATE: December 28, 1993

SECTION II: 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 institution were included in its indirect cost pool as finally accepted: such costs are legal obligations of the institution 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 institution 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 institution 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 cost 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-88, and should be applied to grants, contracts and other agreements covered by the Office of Management and Budget Circular A-21, subject to any limitations in A above. The institution 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 institution 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.

INSTITUTION:
Rutgers University

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F. SPECIAL REMARKS:

See Addendum

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 for the costs of these paid absences are not made.

BY THE INSTITUTION:
Rutgers University

(INSTITUTION)

Bruce C. Fehn

(SIGNATURE)

Bruce C. Fehn

(NAME)

University Controller

(TITLE)

February 24, 1994

(DATE)

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

James L. Keene

(SIGNATURE)

James L. Keene

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE)

December 28, 1993

(DATE) 0111

HHS REPRESENTATIVE: John Garraty

Telephone: (212) 264-2069

ADDENDUM TO RATE AGREEMENT

December 28, 1993
 Agreement Reference Date

INSTITUTION: Rutger, the State University of New Jersey

ADDRESS: Piscataway, New Jersey 08855-1087

SPECIAL REMARKS:

1. Applicable to Awards Effective prior to July 1, 1992.
2. Applicable to Awards Effective after June 30, 1992.
3. Off-Campus definition: All activities conducted in facilities not owned by the organization and all activities conducted at field locations where no permanent facilities are used and considered off-site and not apportioned between their on-site and off-site components. If 50% or more of the indirect cost rate base cost 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 are determined to be on-site, the entire project is considered off-site.
4. The rates in this agreement have been negotiated or revised, as appropriate, to reflect the administrative cap provisions of the revision to OMB Circular A-21 published by the Office of Management and Budget on October 3, 1991. No rate affecting the institution's fiscal periods beginning on or after October 1, 1991 contains total administrative cost components in excess of that 26 percent cap.
5. ~~Effective beginning fiscal year ended June 30, 1977, a New Jersey State-Wide Fringe Benefit rate was negotiated that is applicable to Rutgers. The negotiated rate applicable to all programs excluding the JTPA Programs provided for this and the balance of the items to make an all encompassing rate as it pertains to Rutgers. The fringe benefit cost covered are as follows:~~
 - Pensions
 - Health Benefits (incl., Prescription Drug, Dental Care Program, and Vision Care)
 - Unemployment Insurance
 - Temporary Disability Insurance
 - ~~Life Insurance~~
 - Social Security Taxes (FICA) & Medicare
 - ~~Retirement Savings Plan~~
 - ~~Health Savings Plan~~
 - ~~Accrued Liability for Compensated Absences~~