

INSTITUTION:

DATE: April 12, 1991

Rutgers, the State University of New Jersey
P.O. Box 1089
Piscataway, NJ 08854

FILING REF.: The preceding
Agreement was dated 2/9/90

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: RATES

Type	Effective Period		Rate	Locations	Applicable To
	From	To			
INDIRECT COST RATES*					
Predetermined	7/1/87	6/30/88	62.0%	On-Campus	Research
Predetermined	7/1/87	6/30/88	30.2%	Off-Campus (1)	Research
Predetermined	7/1/87	6/30/88	65.2%	On-Campus	Training
Predetermined	7/1/87	6/30/88	44.4%	Off-Campus (1)	Training
Predetermined	7/1/88	6/30/89	64.0%	On-Campus	Research
Predetermined	7/1/88	6/30/89	30.2%	Off-Campus (1)	Research
Predetermined	7/1/88	6/30/89	67.3%	On-Campus	Training
Predetermined	7/1/88	6/30/89	44.4%	Off-Campus (1)	Training
Provisional	7/1/89	Until Amended	64.0%	On-Campus	Research
Provisional	7/1/89	Until Amended	30.2%	Off-Campus (1)	Research
Provisional	7/1/89	Until Amended	67.3%	On-Campus	Training
Provisional	7/1/89	Until Amended	44.4%	Off-Campus (1)	Training

*Base: MTDC, which includes salaries and wages, fringe benefits, materials and supplies, travel, subgrants and subcontracts up to \$25,000 each and services. (See Special Remarks 1 and 2, Addendum)

(1) See Special Remark 3, Addendum

FRINGE BENEFIT RATE**

Fixed	7/1/90	6/30/91	28.0%	All	All Programs
Fixed	7/1/91	6/30/92	31.1%	All	All Programs

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

Treatment of Fringe Benefits: See Special Remarks Section of the Agreement.

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.
 - B. ACCOUNTING CHANGES: If a fixed or predetermined rate is in this Agreement, it 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 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-28, and should be applied to grants, contracts and other agreements covered by 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.
2. SPECIAL REMARKS:

Treatment of Fringe Benefit: Fringe benefits applicable to direct salaries and wages are treated as direct costs. (See Special Remark 5, Addendum)

See Addendum

BY THE INSTITUTION:

RUTGERS, THE STATE UNIVERSITY
(Institution)

Bruce C. Fehn
(Signature)

Bruce C. Fehn
(Name)

University Controller
(Title)

May 30, 1991
(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)

Division of Cost Allocation/RASC
(Title)

April 12, 1991
(Date)

SES Representative C. Moore

Telephone: 212-264-2069

ORIGINAL

ADDENDUM TO FATE AGREEMENT

April 12, 1991

Agreement Reference Date

INSTITUTION: Rutgers, the State University of
New Jersey

ADDRESS: Piscataway, New Jersey 08854

SPECIAL REMARKS

(1) The following items are specifically excluded from the MTDC base:

Equipment
Alterations
Participant support (student aid, stipends,
dependency allowance)
Tuition remission for Research and Training Assistance
and Research Associates

(2) The term "subgrants and subcontracts" refers to awards made by the institution for the performance of a substantive portion of the work of a sponsored project or other activity. The \$25,000 limit applies once to each subgrant or subcontract. Thus, a modification to an existing subgrant or subcontract (even an additional increment) would not initiate a new \$25,000 threshold, while a new subgrant or subcontract would.

(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 are considered off-site. Projects partially performed off-site are not apportioned between their on-site and off-site components. If 50% or more of the indirect cost rate base cost of the projects 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) Treatment of Paid Absences: Vacation, holiday, sick leave pay and other 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.

ORIGINAL

ADDENDUM TO PACE AGREEMENTApril 12, 1991Agreement Reference Date

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- (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 includes the first six elements noted below. The negotiated rate applicable to all programs excluding the JTPA Programs provides 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
- Unused Sick Leave
- Social Security Taxes (FICA)
- Workmen's Compensation
- Tuition Remission
- Accrued Liability for Compensated Absences