

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
 ORGANIZATION:  
 University of Colorado Denver  
 1380 Lawrence Street, LW900  
 P.O. Box 173364  
 Denver, CO 80217-3364

Date: 05/11/2023  
 FILING REF.: The preceding  
 agreement was dated  
 03/08/2016

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: INDIRECT COST RATES

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RATE TYPES:	FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
	<b><u>EFFECTIVE PERIOD</u></b>				
<b><u>TYPE</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>RATE(%)</u></b>	<b><u>LOCATION</u></b>	<b><u>APPLICABLE TO</u></b>
PRED.	07/01/2020	06/30/2023	55.50	On-Campus	Organized Research
PRED.	07/01/2023	06/30/2026	56.00	On-Campus	Organized Research
PRED.	07/01/2020	06/30/2026	26.00	Off-Campus	Organized Research
PRED.	07/01/2020	06/30/2026	42.00	On-Campus	Instruction
PRED.	07/01/2020	06/30/2026	26.00	Off-Campus	Instruction
PRED.	07/01/2020	06/30/2023	26.00	All	Other Sponsored Activities
PRED.	07/01/2023	06/30/2026	30.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2026	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2026

#### \*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 Colorado Denver

AGREEMENT DATE: 05/11/2023

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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.

### NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending 06/30/25, will be due no later than 12/31/25.

ORGANIZATION: University of Colorado Denver

AGREEMENT DATE: 05/11/2023

**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 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 Colorado Denver

(INSTITUTION)

DocuSigned by:

*Terri Carrothers*

(SIGNATURE)

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Terri Carrothers

(NAME)

Executive Vice Chancellor, university of Colorado Anschutz

(TITLE)

5/19/2023

(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: 2023.05.12 11:55:51 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

05/11/2023

(DATE)

HHS REPRESENTATIVE: Jeanette Lu


TELEPHONE: (415) 437-7820

**UNIVERSITY OF COLORADO DENVER  
FACILITIES AND ADMINISTRIVE COST RATES**

EXHIBIT A

	ORGANIZED RESEARCH		ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES	OTHER SPONSORED ACTIVITIES	
	JULY 1, 2020 THROUGH JUNE 30, 2023		JULY 1, 2023 THROUGH JUNE 30, 2026		JULY 1, 2020 THROUGH JUNE 30, 2026		JULY 1, 2020 THROUGH JUNE 30, 2023	JULY 1, 2023 THROUGH JUNE 30, 2026	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ALL LOCATIONS	ON-CAMPUS	OFF-CAMPUS
BUILDING DEPRECIATION	9.0%		9.0%		3.3%			0.8%	
EQUIPMENT DEPRECIATION	1.7%		2.0%		0.6%			0.1%	
INTEREST	5.4%		5.1%		1.9%			0.2%	
OPERATIONS & MAINTENANCE	12.2%		12.7%		6.9%			2.5%	
LIBRARY	1.2%		1.2%		3.3%			0.4%	
GENERAL ADMINISTRATION	7.9%		8.4%		8.4%		7.2%	8.4%	
DEPARTMENT ADMINISTRATION	19.7%		16.8%		28.6%		16.0%	15.1%	
SPONSORED PROJECTS ADMINISTRATION	2.8%		5.3%		14.0%		2.8%	5.3%	
STUDENT SERVICES ADMINISTRATION	0.0%		0.0%		5.3%		0.0%	0.0%	
ADMINISTRATION COMPONENTS	30.4%	26.0%	26.0%	30.5%	26.0%	26.0%	26.0%	28.8%	26.0%
TOTAL	55.5%	26.0%	56.0%	26.0%	42.0%	26.0%	26.0%	30.0%	26.0%

ADMINISTRATIVE COMPONENTS REFLECT 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 10, 2015.

CONCUR: 

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(SIGNATURE)

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Executive Vice President - Chief Financial Officer

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TITLE

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May 15, 2023

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DATE