RATE AGREEMENT
COLLEGES AND UNIVERSITIES

UNIVERSITY OF OREGON
EUGENE, OR 97403

DATE: 06/30/95
FILING REF.: The preceding agreement was dated:
06/16/92 U42002.94

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions contained in Section II.

SECTION I: RATES

<table>
<thead>
<tr>
<th>Type</th>
<th>Effective Period</th>
<th>Rate</th>
<th>Location</th>
<th>Applicable to</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pred.</td>
<td>07/01/95 06/30/00</td>
<td>50.0%</td>
<td>ON-CAMPUS</td>
<td>ORGANIZED RESEARCH</td>
</tr>
<tr>
<td>Pred.</td>
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<td>26.0%</td>
<td>OFF-CAMPUS</td>
<td>ORGANIZED RESEARCH</td>
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<tr>
<td>Pred.</td>
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<td>55.0%</td>
<td>ON-CAMPUS</td>
<td>SPONSORED INSTRUCTION</td>
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<tr>
<td>Pred.</td>
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<td>33.0%</td>
<td>ON-CAMPUS</td>
<td>SPONSORED PUBLIC SVC.</td>
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<tr>
<td>Prov.</td>
<td>07/01/00 06/30/01</td>
<td>Same rates as above.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*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 and 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.

TREATMENT OF PAID ABSENCES
Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

TREATMENT OF OTHER FRINGE BENEFITS
This organization charges the actual cost 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 following fringe benefits are treated as direct costs:
FICA, RETIREMENT, MEDICAL/DENTAL/LIFE INSURANCE, UNEMPLOYMENT, L-T DISABILITY, EMPLOYEE LIAB INS, WORKERS COMP, EXEC DEPT PERS DIV & EMPL REL BOARD ASSESS.
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 organization were included in its indirect cost pool 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 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 organization 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 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 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-122, A-21 or HHS Hospital Cost Principles, as appropriate, and should be applied to grants, contracts and other agreements covered by the appropriate regulation, subject to any limitations in A above. The organization may provide copies of this Agreement to other Federal Agencies to give them early notification of this Agreement.

BY THE ORGANIZATION

Oregon State System of Higher Ed
(ORGANIZATION)

Steve Katz
(Name)
Controller
(Title)
07/13/95
(Date)

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES

(Agency)

David S. Low
(Name)
Director, Division of Cost Allocation
(Title)
06/30/95
(Date)

HHS Representative: Margo K. Hohulin
Telephone: (415) 556-1704

(NP-CU-H)
DEFINITION OF OFF-CAMPUS
All activities that are conducted in facilities that are not owned or operated by the University and for which charges of facilities, utilities, and/or janitorial services are direct expenditures. A project will also be considered off-campus if more than 50% of the project expenditures are for off-campus activity.

Projects may be either on-campus or off-campus during a given project period but not both during the same budget period.

DEFINITION OF EQUIPMENT
Effective July 1, 1995 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.

SPECIAL REMARKS
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 July 26, 1993. 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.
## UNIVERSITY OF OREGON

### INDIRECT COST RATES FOR THE PERIOD
**JULY 1, 1995 THROUGH JUNE 30, 2000:**

<table>
<thead>
<tr>
<th></th>
<th>ORGANIZED RESEARCH</th>
<th>SPON. INSTRUCTION</th>
<th>SPON. PUBLIC SVC.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ON-CAMPUS</td>
<td>OFF-Campus</td>
<td>ON-CAMPUS</td>
</tr>
<tr>
<td>BLDG</td>
<td>2.70</td>
<td></td>
<td>1.60</td>
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<tr>
<td>EQUIP</td>
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<td>2.70</td>
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<tr>
<td>INTEREST</td>
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<tr>
<td>O&amp;M</td>
<td>15.30</td>
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<td>11.00</td>
</tr>
<tr>
<td>GEN ADMIN</td>
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<td>6.20</td>
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<tr>
<td>DEPT ADMIN</td>
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<tr>
<td>STUDENT SVC.</td>
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<tr>
<td>SPA</td>
<td>4.40</td>
<td>26.00</td>
<td>26.00</td>
</tr>
<tr>
<td>LIBRARY</td>
<td>2.40</td>
<td></td>
<td>13.70</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>50.00</strong></td>
<td><strong>26.00</strong></td>
<td><strong>55.00</strong></td>
</tr>
</tbody>
</table>

Concur:

Signature:

**Controller**

Title:

07/13/95

Date:
Dear Mr. Katz:

The original and one copy of an indirect cost Negotiation Agreement are enclosed. 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 original signed by a duly authorized representative of your organization and return it to me, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal together with supporting information are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on your fiscal year ending 06/30/99, is due in our office by 12/31/99.

Sincerely,

David S. Low
Director
Division of Cost Allocation

Enclosures

PLEASE SIGN AND RETURN THE ORIGINAL OF THE NEGOTIATION AGREEMENT.

(2002)