



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

26 Federal Plaza, Room 3412
New York, NY 10278
PHONE: (212) 264-2069
FAX: (212) 264-5478
EMAIL: CAS-NY@psc.hhs.gov

August 31, 2016

Mr. Charles Eaton, Controller
University of Connecticut
343 Mansfield Road, Unit 2074
Storrs, CT 06269-2112

Dear Mr. Eaton:

A negotiation agreement is being sent to you for signature. This agreement reflects an understanding reached between your institution and a member of my staff concerning the rates or amounts that may be used to support your claim for costs on grants and contracts with the Federal Government. The agreement must be signed by a duly authorized representative of your institution and e-mailed to CAS-NY@psc.hhs.gov. Retain a copy for your file. We will reproduce and distribute the agreement to awarding agencies of the Federal Government for their use.

Requirements for adjustments to costs claimed under Federal Grants and Contracts resulting from this negotiation are dependent upon the type of rate contained in the negotiation agreement. Information relating to these requirements is enclosed.

In consideration of this negotiation, the following was agreed to:

1. Attached are 8 documents entitled "Components of Published Facilities and Administrative Cost Rate (F&A)". There is one document issued for each F&A rate published on the rate agreement. These documents should be signed and returned to this office along with the signed original copy of the rate agreement.

A Facilities and Administrative rate proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims cost under grants and contracts awarded by the Federal Government. Therefore, your next indirect cost rate proposal for the fiscal year ending June 30, 2019 will be due in our office by December 31, 2019. In addition, please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and submit your next proposal electronically via email to CAS-NY@psc.hhs.gov.

Sincerely,

Darryl W.
Mayes -A

Digitally signed by Darryl W. Mayes -
A
DN: c=US, o=U.S. Government,
ou=HHS, ou=PSC, ou=People,
09.2342.19200300.100.1.1=2000131
669, cn=Darryl W. Mayes -A
Date: 2016.09.02 10:38:31 -04'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosures
Concurrence:

Name Charles Eaton

Controller

Title

9/6/16

Date

Components of Published Facilities & Administrative Cost Rate

Institution : University of Connecticut

FY Covered by Rate: 7/1/15 - 7/1/16 - 7/1/19 -
Rate type: Final(FYE 6/30/16) ; Predetermined 6/30/16 6/30/19 6/30/20

<u>Rate Component</u>				
1. a. Depreciation - Bldgs & Improvements	7.6%	7.8%	8.0%	
b. Depreciation - Equipment	3.3%	3.0%	3.0%	
2. Interest	4.9%	4.5%	4.5%	
3. Operation & Maintenance	13.7%	14.4%	15.7%	
4. Library	2.5%	2.5%	2.5%	
5. General Administration	0.0%	0.0%	0.0%	*
6. Departmental Administration	26.0%	26.0%	26.0%	*
7. Sponsored Projects Administration	0.0%	0.0%	0.0%	*
8. Utility Cost Adjustment	0.0%	1.3%	1.3%	
Published On-Campus Rate- Research	58.0%	59.5%	61.0%	

** Reflects 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 December 26, 2013.*

Name


Charles Eaton

Title

Controller

Date

9/6/16

Components of Published Facilities and Administrative Cost Rate

Institution: University of Connecticut
FY Covered by Rate: Fiscal Years Ending 6/30/16 - 6/30/20
Final (2016) / Predetermined Rate

<u>Rate Component</u>	<u>26.0%</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>
b. Depreciation - Moveable Equipment	<u>0.00%</u>
2. Interest	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>
4. General Administration	<u>0.00%</u> *
5. Departmental Administration	<u>26.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u> *
7. Library	<u>0.00%</u>
8. Student Services	<u>0.00%</u> *
<u>Published Off-Campus Rate - Organized Research</u>	<u>26.0%</u> *

** Reflects 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 December 26, 2013.*

Name : 

Title: Charles Eaton
Controller


Date: 9/6/14

Components of Published Facilities and Administrative Cost Rate

Institution: University of Connecticut
FY Covered by Rate: Fiscal Year Ending 6/30/16
Final Rate

<u>Rate Component</u>	<u>63.0%</u>
1. a. Depreciation - Bldgs & Improvements	8.10%
b. Depreciation - Moveable Equipment	1.50%
2. Interest	2.40%
3. Operation & Maintenance	11.00%
4. General Administration	<u>0.00%</u> *
5. Departmental Administration	<u>26.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u> *
7. Library	14.00%
8. Student Services	<u>0.00%</u> *
<u>Published On-Campus Rate - Instruction</u>	<u>63.0%</u>

** Reflects 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 December 26, 2013.*


Name :  , Charles Eaton
Title: Controller
Date: 9/16/14

Components of Published Facilities and Administrative Cost Rate

Institution: University of Connecticut
FY Covered by Rate: Fiscal Years Ending 6/30/17 - 6/30/20
Predetermined Rate

<u>Rate Component</u>	<u>57.0%</u>
1. a. Depreciation - Bldgs & Improvements	7.40%
b. Depreciation - Moveable Equipment	1.00%
2. Interest	1.90%
3. Operation & Maintenance	10.90%
4. General Administration	<u>0.00%</u> *
5. Departmental Administration	<u>26.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u> *
7. Library	9.80%
8. Student Services	<u>0.00%</u> *
<u>Published On-Campus Rate - Instruction</u>	<u>57.0%</u>

** Reflects 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 December 26, 2013.*


Name :  Charles Eaton
Title: Controller
Date: 9/16/16

Components of Published Facilities and Administrative Cost Rate

Institution: University of Connecticut
FY Covered by Rate: Fiscal Year Ending 6/30/16
Final Rate

<u>Rate Component</u>	<u>29.2%</u>
1. a. Depreciation - Bldgs & Improvements	0.80%
b. Depreciation - Moveable Equipment	0.40%
2. Interest	0.20%
3. Operation & Maintenance	1.80%
4. General Administration	<u>0.00%</u> *
5. Departmental Administration	<u>26.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u> *
7. Library	0.00%
<u>Published On-Campus Rate -Other Sponsored Programs</u>	<u>29.2%</u>

** Reflects 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 December 26, 2013.*

Name :  Charles Eaton
Title: Controller
Date: 9/6/16

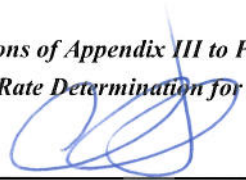
Components of Published Facilities and Administrative Cost Rate

Institution: University of Connecticut
FY Covered by Rate: Fiscal Years Ending 6/30/17 - 6/30/20
Predetermined Rate

<u>Rate Component</u>	<u>35.0%</u>
1. a. Depreciation - Bldgs & Improvements	1.80%
b. Depreciation - Moveable Equipment	0.70%
2. Interest	0.60%
3. Operation & Maintenance	5.40%
4. General Administration	<u>0.00%</u> *
5. Departmental Administration	<u>26.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u> *
7. Library	0.50%
<u>Published On-Campus Rate -Other Sponsored Programs</u>	<u>35.0%</u>

** Reflects 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 December 26, 2013.*

Name :

 Charles Eaton

Title:

Controller

Date:

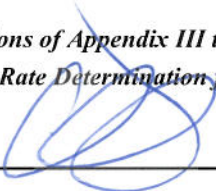
9/6/16

Components of Published Facilities and Administrative Cost Rate

Institution: University of Connecticut
FY Covered by Rate: Fiscal Years Ending 6/30/16 - 6/30/20
Final (2016) / Predetermined Rate

<u>Rate Component</u>	<u>26.0%</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>
b. Depreciation - Moveable Equipment	<u>0.00%</u>
2. Interest	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>
4. General Administration	<u>0.00%</u> *
5. Departmental Administration	<u>26.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u> *
7. Library	<u>0.00%</u>
8. Student Services	<u>0.00%</u> *
<u>Published Off-Campus Rate - Instruction</u>	<u>26.0%</u> *

* Reflects 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 December 26, 2013.

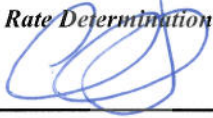
Name :  Charles Eaton
Title: Controller
Date: 9/10/16

Components of Published Facilities and Administrative Cost Rate

Institution: University of Connecticut
FY Covered by Rate: Fiscal Years Ending 6/30/16 - 6/30/20
Final (2016) / Predetermined Rate

<u>Rate Component</u>	<u>26.0%</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>
b. Depreciation - Moveable Equipment	<u>0.00%</u>
2. Interest	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>
4. General Administration	<u>0.00%</u> *
5. Departmental Administration	<u>26.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u> *
7. Library	<u>0.00%</u>
8. Student Services	<u>0.00%</u> *
<u>Published Off-Campus Rate - Other Sponsored Programs</u>	<u>26.0%</u> *

* Reflects 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 December 26, 2013.

Name :  Charles Eaton
Title: Controller
Date: 9/6/16

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 060772160

DATE:08/31/2016

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/19/2016

University of Connecticut
343 Mansfield Road, Unit 2074
Storrs, CT 06269-2112

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.

SECTION I: INDIRECT COST RATES

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>
FINAL	07/01/2015	06/30/2016	58.00	On-Campus	Research
FINAL	07/01/2015	06/30/2016	26.00	Off-Campus	Research
FINAL	07/01/2015	06/30/2016	63.00	On-Campus	Instruction
FINAL	07/01/2015	06/30/2016	26.00	Off-Campus	Instruction
FINAL	07/01/2015	06/30/2016	29.20	On-Campus	Other Sponsored Programs
FINAL	07/01/2015	06/30/2016	26.00	Off-Campus	Other Sponsored Programs
PRED.	07/01/2016	06/30/2019	59.50	On-Campus	Research
PRED.	07/01/2019	06/30/2020	61.00	On-Campus	Research
PRED.	07/01/2016	06/30/2020	26.00	Off-Campus	Research
PRED.	07/01/2016	06/30/2020	57.00	On-Campus	Instruction
PRED.	07/01/2016	06/30/2020	26.00	Off-Campus	Instruction
PRED.	07/01/2016	06/30/2020	35.00	On-Campus	Other Sponsored Programs
PRED.	07/01/2016	06/30/2020	26.00	Off-Campus	Other Sponsored Programs

ORGANIZATION: University of Connecticut

AGREEMENT DATE: 8/31/2016

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2020	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2020.

*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 Connecticut

AGREEMENT DATE: 8/31/2016

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2015	6/30/2016	71.00	All	Professional
FIXED	7/1/2015	6/30/2016	53.00	All	Faculty
FIXED	7/1/2015	6/30/2016	27.70	All	Graduate Assistants
FIXED	7/1/2015	6/30/2016	34.20	All	Temporary Faculty
FIXED	7/1/2015	6/30/2016	7.60	All	Temporary Graduate
FIXED	7/1/2015	6/30/2016	3.10	All	Student Labor
FIXED	7/1/2016	6/30/2017	66.90	All	Professional
FIXED	7/1/2016	6/30/2017	55.80	All	Faculty
FIXED	7/1/2016	6/30/2017	30.00	All	Graduate Assistants
FIXED	7/1/2016	6/30/2017	21.70	All	Special Payroll
FIXED	7/1/2016	6/30/2017	3.80	All	Student Labor
PROV.	7/1/2017	Until amended	58.90	All	Professional
PROV.	7/1/2017	Until amended	46.50	All	Faculty
PROV.	7/1/2017	Until amended	23.80	All	Graduate Assistants
PROV.	7/1/2017	Until amended	18.40	All	Special Payroll
PROV.	7/1/2017	Until amended	4.10	All	Student Labor

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: University of Connecticut

AGREEMENT DATE: 8/31/2016

SECTION II: SPECIAL REMARKS

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 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.

ORGANIZATION: University of Connecticut

AGREEMENT DATE: 8/31/2016

(1) The rates in this agreement have been negotiated to reflect, the administrative cap provisions of the revision to OMB Circular A-21 published by the Office of Management and Budget on May 8, 1996. No rate affecting the institution's fiscal period beginning on or after October 1, 1991 contains total administrative cost components in excess of that 26 percent cap.

(2) For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

(3) The Fringe Benefit rates include the following: Pension, Unemployment Compensation, Worker's Compensation, Health Services, Group Life Insurance, Social Security, and Medical Insurance.

(4) The following is a list of the locations to which the On-Campus indirect cost rate is applicable to:

- Storrs - Main Campus
- Greater Hartford Campus:
 - Hartford Branch
 - School of Law
 - School of Social Work
 - School of Insurance
 - Institute of Public Services

- Southeastern Location:
 - Groton, CT
 - Southeastern Branch
 - Marine Services Institute

Waterbury Branch, Torrington Branch, Stamford Branch

(5) Effective July 1, 2010, Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.

ORGANIZATION: University of Connecticut

AGREEMENT DATE: 8/31/2016

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.

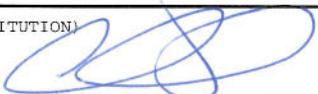
E. OTHER:

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 Connecticut

(INSTITUTION)



(SIGNATURE)

Charles Eaton

(NAME)

Controller

(TITLE)

9/6/16

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -A

Digitally signed by Darryl W. Mayes -A
DN: cn=Darryl W. Mayes -A, o=U.S. Government, ou=HHS, ou=PSC,
ou=People, ou=234219200000100111-2000111669,
email=Darryl.W.Mayes-A
Date: 2016.09.02 10:37:21 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

8/31/2016

(DATE) 0714

HHS REPRESENTATIVE: Jeffrey Warren

Telephone: (212) 264-2069