



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

90 7th Street, Suite 4-600
San Francisco, CA 94103-6705
PHONE: (415) 437-7820
EMAIL: CAS-SF@psc.hhs.gov

August 8, 2023

Jamie H Moffitt
Senior Vice President for Finance & Administration and CFO
University of Oregon
1266 University of Oregon
Eugene, OR 97403-1266

Dear Ms. Moffitt:

A copy of the facilities and administrative (F&A) cost rate agreement for the University of Oregon is being sent to you for signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used in support of your claim for F&A costs on grants and contracts with the Federal Government.

The Office of Management and Budget (OMB) has requested that we reach an agreement with each major institution on the components of published F&A rates. The enclosed forms are provided for that purpose.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement should be sent to me by email, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

An F&A cost proposal, together with the supporting information, are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Therefore, your next proposal based on actual costs for the fiscal year ending 06/30/2026 is due in our office by 12/31/2026. Please submit your next proposal electronically via email to CAS-SF@psc.hhs.gov.

Sincerely,

Arif M. Karim -S
Digitally signed by Arif M. Karim
Date: 2023.08.14 11:32:45
-05'00'

Arif Karim, Director
Cost Allocation Services

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:
ORGANIZATION:
 University of Oregon–Eugene, OR
 1266 University of Oregon
 203 Johnson Hall
 Eugene, OR 97403–1266

Date: 08/08/2023
FILING REF.: The preceding
 agreement was dated
 04/25/2023

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)	
TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO	
	FROM	TO				
FINAL	07/01/2021	06/30/2023	47.50	On-Campus	Organized Research	
PRED.	07/01/2023	06/30/2027	49.00	On-Campus	Organized Research	
PRED.	07/01/2021	06/30/2027	26.00	Off-Campus	Organized Research	
FINAL	07/01/2021	06/30/2023	46.00	On-Campus	Instruction	
PRED.	07/01/2023	06/30/2027	48.00	On-Campus	Instruction	
PRED.	07/01/2021	06/30/2027	26.00	Off-Campus	Instruction	
FINAL	07/01/2021	06/30/2023	30.70	On-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2027	33.00	On-Campus	Other Sponsored Activities	
PRED.	07/01/2021	06/30/2027	26.00	Off-Campus	Other Sponsored Activities	
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2027.	

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, 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). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	81.60	All	Faculty/Staff A
FIXED	7/1/2023	6/30/2024	51.90	All	Faculty/Staff B
FIXED	7/1/2023	6/30/2024	32.30	All	Faculty/Staff C
FIXED	7/1/2023	6/30/2024	106.50	All	Classified Service
FIXED	7/1/2023	6/30/2024	96.30	All	Classified Skilled/Clerical
FIXED	7/1/2023	6/30/2024	85.50	All	Classified Technical
FIXED	7/1/2023	6/30/2024	35.10	All	Temps
FIXED	7/1/2023	6/30/2024	3.10	All	Students
PROV.	7/1/2024	6/30/2026			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2024

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages excluding vacation, sick leave pay and other paid absences.

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:

The costs of vacation, sick leave pay and other paid absences are included in the organization's fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation, sick leave or are otherwise absent from work.

DEFINITION OF OFF-CAMPUS

An off-campus rate is applicable to those projects conducted in facilities not owned or operated by the University, which include charges for facility rental as a direct expenditure and for which more than 50% of the project salaries and wages are for effort conducted in the rental facility.

DEFINITION OF EQUIPMENT

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000.

The following fringe benefits are included in the fringe benefit rates: HEALTH INSURANCE, OTHER, PAYROLL TAX, RETIREMENT, UNEMPLOYMENT, WORKER'S COMPENSATION–SAIF, and LEAVE.

NEXT PROPOSAL DUE DATE

An indirect cost proposal based on actual costs for fiscal year ending 06/30/26, will be due no later than 12/31/26, and a fringe benefits proposal based on actual costs for fiscal year ending 06/30/23, will be due no later than 12/31/23.

[Faint, illegible text and markings, possibly a stamp or signature area]

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.

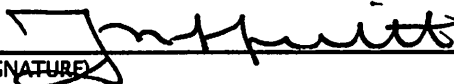
E. OTHER:

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 Oregon–Eugene, OR

(INSTITUTION)



(SIGNATURE)

Jamie MOFFITT

(NAME) For Finance + Admin & CFO

Sr. Vice President

(TITLE)

8/21/23

(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: 2023.08.14 11:31:53 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

08/08/2023

(DATE)

HHS REPRESENTATIVE: Jeanette Lu

TELEPHONE: (415) 437-7820

UNIVERSITY OF OREGON
 FACILITIES AND ADMINISTRATIVE COST RATES
 FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2027

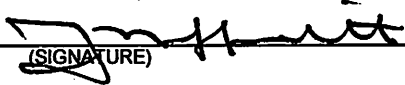
8/15/23

	INSTRUCTION		INSTRUCTION		OTHER SPONSORED ACTIVITIES		OTHER SPONSORED ACTIVITIES	
	JULY 1, 2021 THROUGH JUNE 30, 2023		JULY 1, 2023 THROUGH JUNE 30, 2027		JULY 1, 2021 THROUGH JUNE 30, 2023		JULY 1, 2023 THROUGH JUNE 30, 2027	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING		2.3%		4.9%		0.6%		2.0%
EQUIPMENT		0.4%		0.7%		0.3%		0.2%
INTEREST		0.8%		0.7%		0.6%		1.2%
OPERATIONS & MAINTENANCE		4.6%		6.8%		2.0%		2.1%
LIBRARY		11.9%		8.9%		1.2%		1.5%
GENERAL ADMINISTRATION	2.8%		4.6%		7.8%		8.7%	
DEPARTMENT ADMINISTRATION	8.5%		10.0%		12.9%		13.0%	
STUDENT SERVICE ADMINISTRATION	12.8%		9.1%		0.0%		0.0%	
SPONSORED PROJECTS ADMINISTRATION	1.9%		2.3%		5.3%		4.3%	
ADMINISTRATION COMPONENTS	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
TOTAL		46.0%		48.0%		30.7%		26.0%

REFLECTS PROVISIONS OF APPENDIX III TO PART 200 OF UNIFORM GUIDANCE - INDIRECT (F&A) COSTS IDENTIFICATION AND ASSIGNMENT, AND RATE FOR INSTITUTIONS OF HIGHER EDUCATION (IHEs), C.8 DATED SEPTEMBER 10, 2015.

CONCUR:

Jamie Moffitt
 NAME


 (SIGNATURE)

Sr. Vice President for Finance + Adm. & CFO
 TITLE

8/15/23
 DATE

UNIVERSITY OF OREGON
 FACILITIES AND ADMINISTRATIVE COST RATES
 FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2027

	ORGANIZED RESEARCH			ORGANIZED RESEARCH		
	JULY 1, 2021 THROUGH JUNE 30, 2023			JULY 1, 2023 THROUGH JUNE 30, 2027		
		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS
BUILDING		3.4%			5.0%	
EQUIPMENT		2.5%			2.5%	
INTEREST		1.5%			1.0%	
OPERATIONS & MAINTENANCE		12.5%			12.9%	
LIBRARY		1.6%			1.6%	
GENERAL ADMINISTRATION	6.9%			6.9%		
DEPARTMENT ADMINISTRATION	14.4%			14.4%		
SPONSORED PROJECTS ADMINISTRATION	4.7%			4.7%		
ADMINISTRATION COMPONENTS	26.0%	<u>26.0%</u>	<u>26.0%</u>	26.0%	<u>26.0%</u>	<u>26.0%</u>
TOTAL		47.5%	26.0%		49.0%	26.0%

REFLECTS PROVISIONS OF APPENDIX III TO PART 200 OF UNIFORM GUIDANCE - INDIRECT (F&A) COSTS IDENTIFICATION AND FOR INSTITUTIONS OF HIGHER EDUCATION (IHEs), C.8 DATED SEPTEMBER 10, 2015.

CONCUR:

Jamie Moffitt

NAME

[Signature]

(SIGNATURE)

Sr. Vice President for Finance & Admin & CFO

TITLE

8/21/23

DATE