



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

January 9, 2017

Ms. Jean B. Gallipeau
Comptroller
Syracuse University
Skytop Office Building, Suite 124
Syracuse, New York 13244-5300

Dear Ms. Gallipeau:

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 agreement, the following was agreed to:

1. Attached are 6 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.
2. The carry-forward under-recovery of fringe benefits for the Full-Time and Regular Part-Time employee group for the fiscal year ended June 30, 2016 was agreed to at \$5,551,991. This will be considered in computing the actual fringe benefit rate for the fiscal year ending June 30, 2018.
3. The carry-forward under-recovery of fringe benefits for the Summer Acad. F/T&P/T employee group for the fiscal year ended June 30, 2016 was agreed to at \$62,721. This will be considered in computing the actual fringe benefit rate for the fiscal year ending June 30, 2018.

- 4. The carry-forward under-recovery of fringe benefits for the Temporary employee group for the fiscal year ended June 30, 2016 was agreed to at \$142,050. This will be considered in computing the actual fringe benefit rate for the fiscal year ending June 30, 2018.
- 5. The carry-forward under-recovery of fringe benefits for the Graduate Assistants employee group for the fiscal year ended June 30, 2016 was agreed to at \$362,819. This will be considered in computing the actual fringe benefit rate for the fiscal year ending June 30, 2018.
- 6. The carry-forward under-recovery of fringe benefits for the Modified P/T Faculty employee group for the fiscal year ended June 30, 2016 was agreed to at \$18,777. This will be considered in computing the actual fringe benefit rate for the fiscal year ending June 30, 2018.
- 7. A fringe benefit proposal based on actual costs for fiscal year ending June 30, 2017 must be submitted to our office by December 31, 2017.

An indirect cost rate proposal together with the required supporting information must be submitted to my office for each fiscal year your institution claims costs under grants and contracts awarded by the Federal Government. Therefore, a proposal for fiscal year ending June 30, 2018 will be due in my office not later than December 31, 2018. 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 e-mail to CAS-NY@psc.hhs.gov.

Sincerely,
**Darryl W.
 Mayes -A**

Digitally signed by Darryl W. Mayes -A
 DN: cn=US, o=U.S. Government,
 ou=HHS, ou=PSC, ou=People,
 0.9.2342.19200300.100.1.1=200013166
 9, cn=Darryl W. Mayes -A
 Date: 2017.01.13 10:00:13 -05'00'

Darryl W. Mayes
 Deputy Director
 Cost Allocation Services

Enclosures
 Concurrence:

Jean B Gallipeau
 Name

Comptroller
 Title

1/17/17
 Date

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1150532081A1

DATE:01/09/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/19/2016

Syracuse University
Skytop Office Building, Suite 124
Syracuse, NY 13244-5300

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>
PRED.	07/01/2016	06/30/2019	50.00	On-Campus	Research
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	Research
PRED.	07/01/2016	06/30/2019	34.00	On-Campus	Sponsored Training
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	Sponsored Training
PRED.	07/01/2016	06/30/2019	35.00	On-Campus	OSA
PRED.	07/01/2016	06/30/2019	26.00	Off-Campus	OSA
PROV.	07/01/2019	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

*BASE

ORGANIZATION: Syracuse University

AGREEMENT DATE: 1/9/2017

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: Syracuse University

AGREEMENT DATE: 1/9/2017

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	7/1/2016	6/30/2017	34.40	All (A)	F/T&Reg. P/T Employ.
FIXED	7/1/2016	6/30/2017	18.60	All	Summer Acad. F/T&P/T
FIXED	7/1/2016	6/30/2017	9.40	All	Temp&Above Reg. Sal.
FIXED	7/1/2016	6/30/2017	21.10	All	Grad. Assistants
FIXED	7/1/2016	6/30/2017	17.90	All	Mod. P/T Faculty
FIXED	7/1/2017	6/30/2018	34.40	All (A)	F/T&Reg. P/T Employ.
FIXED	7/1/2017	6/30/2018	18.50	All	Summer Acad. F/T&P/T
FIXED	7/1/2017	6/30/2018	9.40	All	Temp&Above Reg. Sal.
FIXED	7/1/2017	6/30/2018	20.50	All	Grad. Assistants
FIXED	7/1/2017	6/30/2018	14.60	All	Mod. P/T Faculty
PROV.	7/1/2018	6/30/2020	32.70	All (A)	F/T&Reg. P/T Employ.
PROV.	7/1/2018	6/30/2020	18.00	All	Summer Acad. F/T&P/T
PROV.	7/1/2018	6/30/2020	9.00	All	Temp. & Above Reg. Sal.
PROV.	7/1/2018	6/30/2020	18.80	All	Grad. Assistants
PROV.	7/1/2018	6/30/2020	13.30	All	Mod. P/T Faculty

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

(A) See Special Remarks - 2, 3

ORGANIZATION: Syracuse University

AGREEMENT DATE: 1/9/2017

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.

OFF-CAMPUS DEFINITION: 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 F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

1. Equipment means that an item 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.
2. Excludes summer earnings for those with academic year appointments.
3. The fringe benefit rate consists of TIAA/CREF, Group Health, Disability Benefits, Employee Tuition Remission, Unemployment Insurance, Social Security Taxes (FICA), Salary Continuation Pay, Remitted Health Fees - G.A., Group Life Insurance, Unused Sick Leave(Non-exempt Staff), Worker's Compensation, Severance Pay and Flexible Spending Accounts.
4. Your next proposal based on actual costs for the fiscal year ending 06/30/18 is due in our office by 12/31/18.

ORGANIZATION: Syracuse University

AGREEMENT DATE: 1/9/2017

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:

Syracuse University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(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: c=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People, 0.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes - A
Date: 2017.01.13 09:59:16 -0500

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

1/9/2017

(DATE) 0946

HHS REPRESENTATIVE:

Regina DiGennaro

Telephone:

(212) 264-2069