

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN:  
 ORGANIZATION:  
 University of California (UCB) Berkeley  
 Campus  
 , CA

DATE:06/29/2012  
 FILING REF.: The preceding  
 agreement was dated  
 07/27/2007

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2011	06/30/2012	53.50	On-Campus	Org Res (1)
PRED.	07/01/2012	06/30/2013	55.50	On-Campus	Org Res (1)
PRED.	07/01/2013	06/30/2015	56.50	On-Campus	Org Res (1)
PRED.	07/01/2015	06/30/2016	57.00	On-Campus	Org Res (1)
PRED.	07/01/2011	06/30/2016	26.00	Off-Campus	Org Res (1)
PRED.	07/01/2011	06/30/2012	56.50	On-Campus	Instruction
PRED.	07/01/2012	06/30/2016	50.50	On-Campus	Instruction
PRED.	07/01/2011	06/30/2016	26.00	Off-Campus	Instruction
PRED.	07/01/2011	06/30/2012	33.50	On-Campus	Other Spons Act
PROV.	07/01/2012	06/30/2014	38.00	On-Campus	Other Spons Act
PRED.	07/01/2014	06/30/2016	40.00	On-Campus	Other Spons Act
PRED.	07/01/2011	06/30/2012	19.00	Off-Campus	Other Spons Act
PRED.	07/01/2012	06/30/2016	16.50	Off-Campus	Other Spons Act
PRED.	07/01/2011	06/30/2012	29.00	On-Campus	SSL (2)
PRED.	07/01/2012	06/30/2016	40.00	On-Campus	SSL (2)
PRED.	07/01/2011	06/30/2012	16.60	Off-Campus	SSL (2)
PRED.	07/01/2012	06/30/2016	24.50	Off-Campus	SSL (2)
PRED.	07/01/2011	06/30/2016	8.00	Off-Campus	IPAA (3)

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2016	Until Amended		(4)	

\*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.

- (1) Organized Research
- (2) Space Sciences Laboratory (Research)
- (3) Intergovernmental Personnel Act Agreement
- (4) Use same rates and conditions as those cited for fiscal year ending June 30, 2016.

ORGANIZATION: University of California (UCB) Berkeley Campus  
AGREEMENT DATE: 06/29/2012

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	7/1/2012	6/30/2013	24.40	All	Faculty
PROV.	7/1/2012	6/30/2013	38.00	All	Staff
PROV.	7/1/2012	6/30/2013	15.90	All	Other Academic
PROV.	7/1/2012	6/30/2013	19.70	All	Post Docs
PROV.	7/1/2012	6/30/2013	1.80	All	Graduate Students

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: University of California (UCB) Berkeley Campus

AGREEMENT DATE: 06/29/2012

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF 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:

OASDI, WORKERS COMPENSATION, HELATH/DENTAL PLAN CONTRIBUTION, LIFE INSURANCE, MEDICARE, DISABILITY INSURANCE, UNEMPLOYMENT INSURANCE, INCENTIVE AWARD PROGRAM, AND RETIREMENT SYSTEM CONTRIBUTION.

Beginning 07/01/12, 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:

FICA, DISABILITY, LIFE INSURANCE, HEALTH INSURANCE, RETIREMENT, UNEMPLOYMENT AND WORKERS COMPENSATION.

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 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.

#### DEFINITION OF ON-CAMPUS, OFF-CAMPUS AND SPECIAL RATES

##### DEFINITION OF OFF-CAMPUS RATE

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and lease costs are directly charged to the project, then the off-campus rate must be used.

##### PROJECTS CONDUCTED ENTIRELY ON-CAMPUS OR ENTIRELY OFF-CAMPUS:

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

##### PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-CAMPUS:

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

##### USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

##### OTHER SPECIAL RATES

These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary the establishment of such rates should be coordinated through the cognizant negotiation agency.

##### GENOMIC ARRAYS

The NIH Policy on indirect costs pertaining to Genomic Arrays (NOT-OD-10-097) is effective as of 05/13/10.

ORGANIZATION: University of California (UCB) Berkeley Campus  
AGREEMENT DATE: 06/29/2012

**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 Office of Management and Budget Circular A-21 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, 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 California (UCB) Berkeley Campus

(INSTITUTION)

(SIGNATURE)

Peter J. Taylor

(NAME)

Chief Financial Officer

(TITLE)

8.2.12

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Western Field Office

(TITLE)

6/29/2012

(DATE) 0232

HHS REPRESENTATIVE: Patrick Smith

Telephone: (415) 437-7820

**University of California - Berkeley**

EXHIBIT A

**INDIRECT COST RATES FOR THE PERIOD  
JULY 1, 2011 THROUGH JUNE 30, 2016:**

	ORGANIZED RESEARCH 7/1/11 to 6/30/12			INSTRUCTION 7/1/11 to 6/30/12			OTHER SPONSORED ACTIVITIES 7/1/11 to 6/30/12			SPACE SCIENCE LAB 7/1/11 to 6/30/12		
	ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS	
BUILDING		6.0			4.8			2.8			2.4	
EQUIPMENT		3.5			1.4			1.1			0.3	
O&M		12.5			8.2			8.5			5.0	
INTEREST		3.7			1.2			1.1			3.6	
LIBRARY		1.8			14.9			1.2			1.1	
STUDENT SVS.	1.2			11.0			1.5			0.6		
GEN. ADMIN.	8.1			5.0			7.0			7.5		
DEPT. ADMIN.	17.0			9.0			8.5			6.5		
SPON PROJ ADMIN	1.7			1.0			2.0			2.0		
ADMIN COMPONENTS	26.0	26.0	26.0	26.0	26.0	26.0	19.0	19.0	19.0	16.6	16.6	16.6
<b>TOTAL</b>		<b>53.5</b>	<b>26.0</b>		<b>56.5</b>	<b>26.0</b>		<b>33.5</b>	<b>19.0</b>		<b>29.0</b>	<b>16.6</b>

	ORGANIZED RESEARCH 7/1/12 to 6/30/13			ORGANIZED RESEARCH 7/1/13 to 6/30/15			ORGANIZED RESEARCH 7/1/15 to 6/30/16			SPACE SCIENCE LAB 7/1/12 to 6/30/16		
	ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS	
BUILDING		8.5			8.5			9.0			2.9	
EQUIPMENT		2.0			2.0			2.0			0.3	
O&M		11.1			12.1			12.1			6.0	
INTEREST		5.1			5.1			5.1			3.3	
LIBRARY		2.8			2.8			2.8			3.0	
STUDENT SVS.	0.2			0.2			0.2			0.0		
GEN. ADMIN.	6.1			6.1			6.1			6.3		
DEPT. ADMIN.	17.0			17.0			17.0			14.7		
SPON PROJ ADMIN	2.7			2.7			2.7			3.5		
ADMIN COMPONENTS	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	24.5	24.5	24.5
<b>TOTAL</b>		<b>55.5</b>	<b>26.0</b>		<b>56.5</b>	<b>26.0</b>		<b>57.0</b>	<b>26.0</b>		<b>40.0</b>	<b>24.5</b>

	INSTRUCTION 7/1/12 to 6/30/16			OTHER SPONSORED ACTIVITIES 7/1/12 to 6/30/14			OTHER SPONSORED ACTIVITIES 7/1/14 to 6/30/16			INTERGOVT. PERSONNEL ACT 7/1/12 to 6/30/16		
	ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS	
BUILDING		3.0			4.0			5.0				
EQUIPMENT		0.3			0.3			0.3				
O&M		8.0			11.0			12.0				
INTEREST		1.2			2.2			2.2				
LIBRARY		12.0			4.0			4.0				
STUDENT SVS.	11.0			0.6			0.6					
GEN. ADMIN.	4.0			6.2			6.2			5.0		
DEPT. ADMIN.	9.0			6.5			6.5					
SPON PROJ ADMIN	2.0			3.2			3.2			3.0		
ADMIN COMPONENTS	26.0	26.0	26.0	16.5	16.5	16.5	16.5	16.5	16.5	8.0		8.0
<b>TOTAL</b>		<b>50.5</b>	<b>26.0</b>		<b>38.0</b>	<b>16.5</b>		<b>40.0</b>	<b>16.5</b>			<b>8.0</b>

CONCUR:

SIGNATURE



TITLE Chief Financial Officer

DATE

8.2.12