



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

October 13, 2023

Peter Barr-Gillespie
Senior VP for Research
Oregon Health Science University
3181 SW Sam Jackson Park Rd.
Portland, OR 97239

Dear Mr. Barr-Gillespie:

A copy the facilities and administrative (F&A) cost rate agreement for the Oregon Health Science University 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 06/30/2025 is due in our office by 12/31/2025. 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: 2023.10.20 10:55:55 -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:
 Oregon Health & Science University
 3181 SW Sam Jackson Park Rd.
 Portland, OR 97239

Date: 10/16/2023
 FILING REF.: The preceding
 agreement was dated
 12/10/2018

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	07/01/2017	06/30/2023	54.00	On-Campus	Organized Research
FINAL	07/01/2017	06/30/2023	32.00	On-Campus	Other Sponsored Activities
FINAL	07/01/2017	06/30/2023	40.00	On-Campus	Instruction
FINAL	07/01/2017	06/30/2023	26.00	Off-Campus	All Programs
FINAL	07/01/2017	06/30/2023	28.00	ONPRC	Core Grant (1)
FINAL	07/01/2017	06/30/2023	75.00	ONPRC	Non-Core Fed (1)
PRED.	07/01/2023	06/30/2024	54.00	On-Campus	Organized Research
PRED.	07/01/2024	06/30/2026	56.00	On-Campus	Organized Research
PRED.	07/01/2023	06/30/2026	32.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2026	40.00	On-Campus	Instruction
PRED.	07/01/2023	06/30/2026	26.00	Off-Campus	All Programs
PRED.	07/01/2023	06/30/2026	28.00	ONPRC	Core Grant (1)
PRED.	07/01/2023	06/30/2024	75.00	ONPRC	Non-Core Fed (1)
PRED.	07/01/2024	06/30/2026	75.00	ONPRC	Non-Core Fed (1)
PROV.	07/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2026.

*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 a portion of each subgrant and subcontract in excess of \$25,000.

(1) Oregon National Primate Research Center – see Section II: Special Remarks

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits 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.

DEFINITION OF EQUIPMENT:

Equipment is defined as tangible nonexpendable personal property (including information technology systems) 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 RATE

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 ENTIRELEY 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 costs 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.

PRIMATE CENTER RATES:

The Oregon National Primate Research Center (ONPRC) has two Federally recognized rates. The National

Center for Research Resources (NCRR) Core Grant rate is 28.0%. The Non-Core Federal Rate of 75.5% is the sum of the Core Grant (28.0%) and the ONPRC - specific F&A expenditures (47.5%).

The following fringe benefits are treated as direct costs:

FICA, RETIREMENT, HEALTH/DENTAL/LIFE INSURANCE, STATE ACCIDENT INSURANCE, UNEMPLOYMENT INSURANCE, EMPLOYEE LIABILITY INSURANCE, LONG-TERM DISABILITY, EXECUTIVE DEPT. PERSONNEL DIVISION ASSESSMENT, AND EXECUTIVE DEPT. EMPLOYEE RELATIONS BOARD ASSESSMENT.

NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending 06/30/25, will be due no later than 12/31/25.

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:

Oregon Health & Science University

(INSTITUTION)

(SIGNATURE)

Peter Barr-Gillespie

(NAME)

Chief Research Officer, Executive Vice President

(TITLE)

10/24/23

(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: 2023.10.20 10:55:15 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

10/16/2023

(DATE)

HHS REPRESENTATIVE: Jeanette Lu

TELEPHONE: (415) 437-7820

**OREGON HEALTH SCIENCE UNIVERSITY
FACILITIES AND ADMINISTRATIVE COST RATES**

EXHIBIT A

	ORGANIZED RESEARCH		ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES	
	JULY 1, 2017 THROUGH JUNE 30, 2024		JULY 1, 2024 THROUGH JUNE 30, 2026		JULY 1, 2017 THROUGH JUNE 30, 2026		JULY 1, 2017 THROUGH JUNE 30, 2026	
	<u>ON-CAMPUS</u>	<u>OFF-CAMPUS</u>	<u>ON-CAMPUS</u>	<u>OFF-CAMPUS</u>	<u>ON-CAMPUS</u>	<u>OFF-CAMPUS</u>	<u>ON-CAMPUS</u>	<u>OFF-CAMPUS</u>
BUILDING DEPRECIATION	5.4%		5.7%		2.6%		1.2%	
EQUIPMENT DEPRECIATION	3.5%		3.8%		1.0%		0.3%	
INTEREST	2.1%		2.3%		1.9%		0.5%	
OPERATIONS & MAINTENANCE	15.0%		16.1%		6.0%		2.5%	
LIBRARY	2.0%		2.1%		2.5%		1.5%	
GENERAL ADMINISTRATION	8.1%		8.1%		8.2%		12.1%	
DEPARTMENT ADMINISTRATION	21.9%		21.9%		30.4%		22.7%	
SPONSORED PROJECTS ADMINISTRATION	8.0%		8.0%		17.6%		7.8%	
STUDENT SERVICES ADMINISTRATION	0.0%		0.0%		7.4%		0.0%	
ADMINISTRATION COMPONENTS	38.0%	26.0%	38.0%	26.0%	63.5%	26.0%	42.6%	26.0%
TOTAL	54.0%	26.0%	56.0%	26.0%	40.0%	26.0%	32.0%	26.0%

	OREGON NATIONAL PRIMATE RESEARCH CENTER		OREGON NATIONAL PRIMATE RESEARCH CENTER	
	JULY 1, 2017 THROUGH JUNE 30, 2024		JULY 1, 2024 THROUGH JUNE 30, 2026	
	<u>CORE</u>	<u>NON-CORE FEDERAL</u>	<u>CORE</u>	<u>NON-CORE FEDERAL</u>
BUILDING DEPRECIATION	3.6%	8.0%	3.6%	8.0%
EQUIPMENT DEPRECIATION	1.8%	3.0%	1.8%	3.0%
INTEREST	0.2%	0.2%	0.2%	0.2%
OPERATIONS & MAINTENANCE	6.0%	29.2%	6.0%	29.7%
LIBRARY	0.0%	0.2%	0.0%	0.2%
GENERAL ADMINISTRATION	8.2%	8.2%	8.2%	8.2%
DEPARTMENT ADMINISTRATION	0.0%	18.0%	0.0%	18.0%
SPONSORED PROJECTS ADMINISTRATION	8.2%	8.2%	8.2%	8.2%
STUDENT SERVICES ADMINISTRATION	0.0%	0.0%	0.0%	0.0%
ADMINISTRATION COMPONENTS				
TOTAL	28.0%	75.0%	28.0%	75.5%

ADMINISTRATIVE COMPONENTS REFLECT 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.B. DATED September 10, 2015.

CONCUR:

(SIGNATURE)

Chief Research Officer, Executive Vice President

TITLE

10/24/2023

DATE