

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: DATE:05/12/2010  
 ORGANIZATION: FILING REF.: The preceding  
 University of California San Diego Campus agreement was dated  
 San Diego, CA 05/28/2004

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)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2008	06/30/2012	54.50	On-Campus	Organized Res.
PRED.	07/01/2012	06/30/2014	55.00	On-Campus	Organized Res.
PRED.	07/01/2008	06/30/2014	26.00	Off-Campus	Organized Res.
PRED.	07/01/2008	06/30/2014	53.00	On-Campus	Instruction
PRED.	07/01/2008	06/30/2014	26.00	Off-Campus	Instruction
PRED.	07/01/2008	06/30/2010	45.00	On-Campus	Other Spon Act.
PRED.	07/01/2010	06/30/2014	43.00	On-Campus	Other Spon Act.
PRED.	07/01/2008	06/30/2014	26.00	Off-Campus	Other Spon Act.
PRED.	07/01/2008	06/30/2010	16.00	(1)	Organized Res.
PRED.	07/01/2010	06/30/2014	18.00	(1)	Organized Res.
PRED.	07/01/2008	06/30/2014	10.30	Off-Campus	(2) IPA

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2014	Until Amended		(3)	Organized Res.

\*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) Nimitz Marine Facility & Marine Physical Laboratories.
- (2) Intergovernmental/Personnel Act Agreements.
- (3) Use same rates and conditions as those cited for fiscal year ending June 30, 2014.

ORGANIZATION: University of California San Diego Campus

AGREEMENT DATE: 05/12/2010

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

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 for the costs of these paid absences are not made. A separate charge is made to Federal projects for vacation benefit leave accruals.

#### DEFINITION OF EQUIPMENT

Effective July 1, 2006, 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.

The following fringe benefits are treated as direct costs:

OASDI, MEDICARE, RETIREMENT PLAN, WORKERS COMPENSATION, UNEMPLOYMENT, HEALTH/DENTAL/OPTICAL/LIFE INSURANCE, NON-INDUSTRIAL DISABILITY INSURANCE, ANNUITANT HEALTH/DENTAL INSURANCE, INCENTIVE AWARD PROGRAM, EMPLOYEE SUPPORT PROGRAM, SEVERANCE PAY AND TUITION/FEE REMISSION OF CERTAIN STUDENT EMPLOYEES.

ORGANIZATION: University of California San Diego Campus

AGREEMENT DATE: 05/12/2010

**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 San Diego Campus

(INSTITUTION)

(SIGNATURE)

Peter J. Taylor

(NAME)

Chief Financial Officer

(TITLE)

6-2-2010

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Wallace Chan

(SIGNATURE)

Wallace Chan

(NAME)

Director, Western Field Office

(TITLE)

5/12/2010

(DATE) 0236

HHS REPRESENTATIVE:

Janet Turner

Telephone:

(415) 437-7820

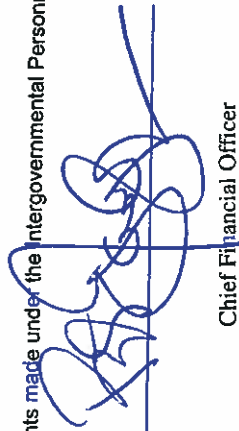
UNIVERSITY OF CALIFORNIA, SAN DIEGO  
 FACILITIES AND ADMINISTRATIVE COST RATES  
 FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2010

EXHIBIT A  
 PAGE 1 OF 3

	ORGANIZED RESEARCH	INSTRUCTION	OTHER SPON. ACTIVITIES	IPAs *	NIMITZ MARINE FACIL.
	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS		
BUILDING DEP.	5.0%	5.8%	3.0%	0.0%	0.0%
INTEREST	4.1%	2.7%	1.0%	0.0%	0.0%
EQUIPMENT	2.7%	1.1%	2.0%	0.0%	0.0%
OPERATIONS & MAINT	14.1%	9.1%	11.5%	0.0%	0.0%
LIBRARY	2.6%	8.3%	1.5%	0.0%	0.0%
GENERAL ADMIN	5.5%	3.4%	7.0%	5.8%	5.5%
DEPT ADMIN	16.2%	13.5%	16.0%	0.0%	10.5%
SPON PROJ ADMIN	4.0%	2.5%	3.0%	4.5%	0.0%
STUDENT SERV ADMIN	0.3%	6.6%	0.0%	0.0%	0.0%
ADMIN COMPONENTS	26.0%	26.0%	26.0%	10.3%	16.0%
TOTAL	54.5%	53.0%	45.0%	10.3%	16.0%

\* IPAs are agreements made under the Intergovernmental Personnel Act (IPA) Mobility Program.

CONCUR:



(SIGNATURE)

Chief Financial Officer

TITLE

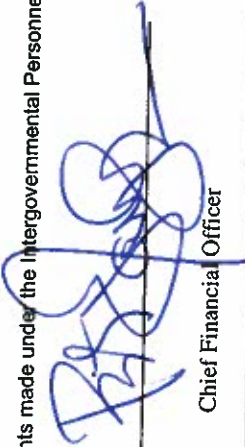
6-2-2010

DATE

	ORGANIZED RESEARCH	INSTRUCTION	OTHER SPON. ACTIVITIES	IPAs *	NIMITZ MARINE FACIL.
BUILDING DEP.	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS		
INTEREST	5.0%	5.8%	7.5%	0.0%	0.0%
EQUIPMENT	4.1%	2.7%	0.5%	0.0%	0.0%
OPERATIONS & MAINT	2.7%	1.1%	0.5%	0.0%	0.0%
LIBRARY	14.1%	9.1%	4.5%	0.0%	0.0%
GENERAL ADMIN	2.6%	8.3%	4.0%	0.0%	0.0%
DEPT ADMIN	5.5%	3.4%	4.8%	5.8%	5.5%
SPON PROJ ADMIN	16.2%	13.5%	16.9%	0.0%	10.5%
STUDENT SERV ADMIN	4.0%	2.5%	4.0%	4.5%	2.0%
ADMIN COMPONENTS	0.3%	6.6%	0.3%	0.0%	0.0%
TOTAL	26.0%	26.0%	26.0%	10.3%	18.0%
	54.5%	53.0%	43.0%	10.3%	18.0%

\* IPAs are agreements made under the Intergovernmental Personnel Act (IPA) Mobility Program.

CONCUR:

  
 Chief Financial Officer

(SIGNATURE)

TITLE

6-2-2010

DATE

UNIVERSITY OF CALIFORNIA, SAN DIEGO  
 FACILITIES AND ADMINISTRATIVE COST RATES  
 FOR THE PERIOD JULY 1, 2012 THROUGH JUNE 30, 2014

	ORGANIZED RESEARCH	INSTRUCTION	OTHER SPON. ACTIVITIES	IPAS *	NIMITZ MARINE FACIL.
BUILDING DEP.	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS		
INTEREST	5.3%	5.8%	7.5%	0.0%	0.0%
EQUIPMENT	4.3%	2.7%	0.5%	0.0%	0.0%
OPERATIONS & MAINT	2.7%	1.1%	0.5%	0.0%	0.0%
LIBRARY	14.1%	9.1%	4.5%	0.0%	0.0%
GENERAL ADMIN	2.6%	8.3%	4.0%	0.0%	0.0%
DEPT ADMIN	5.5%	3.4%	4.8%	5.8%	5.5%
SPON PROJ ADMIN	16.2%	13.5%	16.9%	0.0%	10.5%
STUDENT SERV ADMIN	4.0%	2.5%	4.0%	4.5%	2.0%
ADMIN COMPONENTS	0.3%	6.6%	0.3%	0.0%	0.0%
TOTAL	26.0%	26.0%	26.0%	10.3%	18.0%
	55.0%	53.0%	43.0%	10.3%	18.0%

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CONCUR: \_\_\_\_\_  
 (SIGNATURE)  
 \_\_\_\_\_  
 Chief Financial Officer

DATE: 6-2-2010