

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 77-0387459  
ORGANIZATION:  
Calif State Univ, Monterey Bay & The Corporation  
100 Campus Center  
Seaside, CA 93955-8001

Date: 02/21/2024  
FILING REF.: The preceding  
agreement was dated  
10/26/2020

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)

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO
	FROM	TO			
PRED.	07/01/2023	06/30/2025	43.00	On-Campus	All Programs
PRED.	07/01/2023	06/30/2025	20.00	Off-Campus	All Programs
PROV.	07/01/2025	Until Amended			

#### \*BASE

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.

## **SECTION II: SPECIAL REMARKS**

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### TREATMENT OF FRINGE BENEFITS:

California State University, Monterey Bay: 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: FICA, SUI, WORKERS COMPENSATION, MEDICARE, LONG-TERM DISABILITY, HEALTH/DENTAL/VISION/LIFE INSURANCE, RETIREMENT AND TUITION.

Effective 07/01/2014, University Corporation at Monterey Bay charges the actual cost of each fringe benefit direct to Federal projects. The following fringe benefits are treated as direct costs: Full-Benefits Employees – FICA, MEDICARE, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, HEALTH/DENTAL/VISION/LIFE INSURANCE, LONG-TERM DISABILITY INSURANCE, AND RETIREMENT. Non-Benefits Employees – FICA, MEDICARE, WORKERS COMPENSATION, AND UNEMPLOYMENT INSURANCE.

### 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 OFF-CAMPUS

A project is considered off-campus if the activity is conducted at locations other than in University or Corporation owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project.

### 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 one year extension of the indirect cost rate was granted in accordance with 2 CFR 200.414(g).

### NEXT PROPOSAL DUE DATE

An indirect cost rate proposal based on actual costs for fiscal year ending 06/30/2024 will be due no later than 12/31/2024.

**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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

**BY THE INSTITUTION:**

Calif State Univ, Monterey Bay & The Corporation

(INSTITUTION)

*Mr. Nelson*  
(SIGNATURE)

Glen R Nelson  
(NAME)

Executive Director VP Admin & Finance  
(TITLE)

3/4/24  
(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: 2024.02.23 12:03:54 -06'00'

(SIGNATURE)

Arif Karim  
(NAME)

Director, Cost Allocation Services  
(TITLE)

02/21/2024  
(DATE)

HHS REPRESENTATIVE: Lucy Siow

TELEPHONE: (415) 437-7820

