



PURDUE UNIVERSITY
SPONSORED PROGRAM SERVICES

July 9, 2015

(Supersedes Memorandum dated September 19, 2012)

TO: David Wesse, Vice Chancellor for Financial Affairs

SUBJECT: IPFW Campus Facilities and Administrative (F&A) Cost Rates

FACILITIES AND ADMINISTRATIVE COST RATES

On January 23, 2015 F&A cost rates were extended at the previous rate for sponsored programs conducted at the IPFW Campus through the period ending June 30, 2018. The rates are:

		<u>On-Campus F&A Cost Rates</u>	<u>Off-Campus F&A Cost Rates</u>
Previous period	07/01/12 to 06/30/15	47.0	26.0
Extended period	07/01/15 to 06/30/18	47.0	26.0

The above rates are expressed as a percentage of modified total direct costs (MTDC).

The MTDC base includes all salaries and wages, fringe benefits, materials, supplies, services, travel, and subcontracts up to the first \$25,000 of each subcontract. Costs that are excluded from the MTDC base include equipment, graduate fee remissions, scholarships, fellowships, participant support costs, and the portion of each subcontract in excess of \$25,000.

If some or the entire project is to be conducted at an off-campus site in facilities not owned or leased and operated by the University, use the off-campus rate for those individuals working at the off-campus site for a full semester or summer session. The off-campus rate should likewise be applied to those costs associated with the individual’s off-campus activity. Use the regular on-campus rate for those personnel conducting a sponsored program activity on-campus but who may be off-campus for less than a semester or a summer session.

The above rates apply to Federal projects and to projects funded by non-Federal sponsors such as State, local, and foreign governments. These rates also apply to non-governmental Contract Support as defined by the Policy for Classification, Administration and Reporting of Non-Governmental Support (IX.6.2). The rates set forth herein are not applicable to those awards classified as Voluntary Support in accordance with this same policy.

If sponsor regulations limit F&A cost reimbursement, the limitation should be discussed with Sponsored Program Services before the budget is prepared and submitted through regular University channels for approval.

Please contact me if you have any questions regarding these instructions.

A handwritten signature in blue ink that reads "Ken Sandel". The signature is fluid and cursive, with the first name "Ken" and last name "Sandel" clearly legible.

Ken L. Sandel
Senior Director
Sponsored Program Services

cc: V. Carwein
K. Hoebel
S. Willis
S. Garimella
SPA Administrative Staff

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1356002041A8

DATE:01/20/2015

ORGANIZATION:

FILING REF.: The preceding agreement was dated 08/22/2012

Purdue University-Fort Wayne Campus
401 South Grant Street
West Lafayette, IN 47907-2024

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: Facilities And Administrative 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.	07/01/2015	06/30/2018	47.00	On Campus	All Programs
PRED.	07/01/2015	06/30/2018	26.00	Off Campus	All Programs
PROV.	07/01/2018	06/30/2020	47.00	On Campus	All Programs
PROV.	07/01/2018	06/30/2020	26.00	Off Campus	All Programs

***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.

ORGANIZATION: Purdue University-Fort Wayne Campus

AGREEMENT DATE: 1/20/2015

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.

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. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

Equipment Definition -

Equipment means an article 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.

FRINGE BENEFITS:

FICA
Liability Insurance
Retirement
Worker's Compensation
Life Insurance
Unemployment Insurance
Health Insurance
Tuition Remission for Staff Only
Disability Insurance

The next indirect cost rate proposal based on actual costs for the fiscal year ending 6/30/17, is due by 12/31/17.

ORGANIZATION: Purdue University-Fort Wayne Campus

AGREEMENT DATE: 1/20/2015

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, 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:

Purdue University-Fort Wayne Campus

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

1/20/2015

(DATE) 5039

HHS REPRESENTATIVE:

Uyen Tran

Telephone:

(214) 767-3261

Digitally signed by Arif M. Karim - S, DN: cn=U.S. Govt, o=U.S. Government, ou=HHS, ou=OSC, ou=People, cn=Arif M. Karim - S, o=2342, 1920300100111=200017895, Date: 2015.01.26 15:55:04 -0600