

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 1866004791B5

DATE: December 24, 2002

INSTITUTION:
University of Arizona
University Services Building
888 N. Euclid Ave., Rm. 502F

FILING REF.: The preceding
Agreement was dated
March 22, 2002

Tucson

AZ

85721-0158

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)	
TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
PRED.	07/01/02	06/30/03	51.5	On-Campus	Organized Research
PRED.	07/01/03	06/30/04	51.0	On-Campus	Organized Research
PRED.	07/01/04	06/30/06	50.5	On-Campus	Organized Research
PRED.	07/01/06	06/30/07	51.0	On-Campus	Organized Research
PRED.	07/01/02	06/30/07	26.0	Off-Campus	Organized Research
PRED.	07/01/02	06/30/03	47.4	On-Campus	Instruction
PRED.	07/01/03	06/30/07	49.0	On-Campus	Instruction
PRED.	07/01/02	06/30/07	26.0	Off-Campus	Instruction
PRED.	07/01/02	06/30/03	41.3	On-Campus	Other Spon Act
PRED.	07/01/03	06/30/07	48.0	On-Campus	Other Spon Act
PRED.	07/01/02	06/30/07	26.0	Off-Campus	Other Spon Act
PROV.	07/01/07	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2007.		

***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, 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.

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SECTION I: FRINGE BENEFITS RATES**

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FIXED	07/01/02	06/30/03	19.4	All	Faculty-Regular
FIXED	07/01/02	06/30/03	11.4	All	Faculty-Clinical
FIXED	07/01/02	06/30/03	14.3	All	Faculty-Ancillary
FIXED	07/01/02	06/30/03	20.6	All	Classified-Regular
FIXED	07/01/02	06/30/03	10.7	All	Classified-Temporary
FIXED	07/01/02	06/30/03	3.5	All	Student Employees
FIXED	07/01/02	06/30/03	3.2	All	Graduate Assistants
FIXED	07/01/02	06/30/03	20.2	All	Federal Employees

**DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages including vacation, holiday, sick leave pay and other paid absences.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

This organization uses a fringe benefit rate which is applied to salaries and wages for both budgeting and charging purposes for Federal projects.

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, except where vacation benefit leave is accrued and earned but unused at the termination of a project.

OFF-CAMPUS DEFINITION AND APPLICATION

The off-campus rate is applicable to those projects conducted in 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. A project is considered off-campus if more than 50% of its salaries and wages are incurred at an off-campus facility. If a project is determined to be off-campus, it shall be considered wholly off-campus. Separate on and off-campus rates will not be used for a single project.

DEFINITION OF EQUIPMENT

Effective 07/01/02, 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.

The following fringe benefits are treated as direct costs:

FICA, WORKERS COMPENSATION, UNEMPLOYMENT COMPENSATION, LIABILITY INSURANCE, HEALTH/ACCIDENT/LIFE/DISABILITY INSURANCE (HALD), DEPENDENT CARE ASSISTANCE, RETIREMENT, AND RETIREE SICK PAY.