



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

26 Federal Plaza, Room 3412
New York, NY 10278
PHONE: (212) 264-2069
EMAIL: CAS-NY@psc.hhs.gov

October 17, 2024

Mr. Jeffrey Ives
CFO
Clarkson University
8 Clarkson Avenue
Potsdam, NY 13699

Dear Mr. Ives:

A negotiation agreement is being sent to you for signature. This agreement reflects an understanding reached between your institution and a member of my staff concerning the rates or amounts that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the agreement signed by an authorized representative of your institution and returned to me by email, retaining the copy for your files. Our email address is CAS-NY@psc.hhs.gov. We will reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

Requirements for adjustments to costs claimed under Federal Grants and Contracts resulting from this negotiation are dependent upon the type of rate contained in the negotiation agreement. Information relating to these requirements is enclosed.

The following schedule summarizes the carry-forwards resulting from the settlement of your fringe benefit rate for the various fiscal years referenced below. These amounts must be included in the calculation of the actual fringe benefit rates for the years cited.

CAS Letter Dated	Carry-forward from FYE	Consider with Actuals for FYE	Under (Over) Recovery
October 17, 2024	06/30/2023	06/30/2025	\$ 977,897

A fringe benefit proposal based on actual costs for fiscal year ending June 30, 2024 is due by December 31, 2024.

An indirect cost rate proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending June 30, 2027 is due in our office by December 31, 2027. Please submit your next proposal electronically via email to CAS-NY@psc.hhs.gov.

In addition, please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and email it to me with the enclosed negotiation agreement.

Mr. Jeffrey Ives

October 17, 2024

Sincerely,

Darryl W. Mayes -S

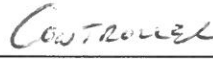
Digitally signed by
Darryl W. Mayes -S
Date: 2024.11.06
07:24:58 -05'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosures:

Concurrence:


Name


Title

11/07/2024
Date

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1150543659A1
ORGANIZATION:
Clarkson University
P.O. Box 5540
Potsdam, NY 13699-5540

Date: 10/17/2024
FILING REF.: The preceding
agreement was dated
05/25/2023

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(%)	LOCATION	APPLICABLE TO
	FROM	TO			
PRED.	07/01/2024	06/30/2028	43.20	On-Campus	All Programs
PRED.	07/01/2024	06/30/2028	19.00	Off-Campus	All Programs
PROV.	07/01/2028	Until Amended	43.20	On-Campus	All Programs
PROV.	07/01/2028	Until Amended	19.00	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.

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2024	6/30/2025	7.65	All	Temporary/Part-Time Employees
FIXED	7/1/2024	6/30/2025	30.10	All	Full-Time Employees
PROV.	7/1/2025	Until Amended	30.10	All	Full-Time Employees
PROV.	7/1/2025	Until Amended	7.65	All	Temporary/Part-Time Employees

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Full-Time Employees: Salaries and wages associated with Faculty, Staff and Research Associates receiving full time employment benefits

Temporary/Part-Time Employees: Salaries and wages associated with Summer Compensation, Supplemental Compensation and Faculty, Staff and Research Associates not classified under full-time status

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) 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: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

The fringe benefit costs listed for full-time employees are reimbursed to the grantee through the direct fringe benefit rate: Medical Insurance, Group Life Insurance, Social Security (FICA), Worker's Compensation, Disability Insurance, Unemployment, Pension Plan, Tuition Remission – Employees.

Beginning January 1, 2020, FICA is the only fringe benefit cost listed for temporary/part-time employees to be reimbursed to the grantee through the direct fringe benefit rate. This fringe benefit cost is charged using the rate(s) listed in the Fringe Benefits Section of this Agreement and therefore should not be included as specifically identified direct costs.

PROPOSAL DUE

Your next F&A Rate Proposal based on actual costs for the fiscal year ending 06/30/2027 is due by 12/31/2027. Your next Fringe Benefit Proposal based on actual costs for the fiscal year ending 06/30/2024 is due by 12/31/2024.

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.

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:

Clarkson University

(INSTITUTION)


(SIGNATURE)

ROBERT TRAMPED
(NAME)

CONTROLLER
(TITLE)

11/07/2024
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W.

Mayes -S

Date: 2024.11.06 07:23:57 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

10/17/2024

(DATE)

HHS REPRESENTATIVE: Douglas Molina

TELEPHONE: (212) 264-2069