



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Suite 106-1140  
Dallas, TX 75202  
PHONE: (214) 767-3261  
FAX: (214) 767-3264  
EMAIL: CAS-Dallas@psc.hhs.gov

January 09, 2024

Elahe Russell  
Associate VP for Accounting Services & Controller  
Louisiana State University  
330 Thomas Boyd Hall  
Baton Rouge, LA 70803

Dear Ms. Russell:

A copy of the indirect cost Rate Agreement is being sent to you for signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for F&A and fringe benefit costs on grants and contracts with the Federal Government.

Please have the Agreement signed by an authorized representative of your organization, email to me, retaining a copy for your files. Our email address is [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov). We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

In addition, your FB cost rate(s) for the fiscal year ended June 30, 2023 based on actual costs for the fiscal year ended June 30, 2021 and FB cost rates for the fiscal year ending June 30, 2024 based on actual costs for the fiscal year ended June 30, 2022. The under-recovered (-) or over-recovered (+) amounts are listed below:

	<u>2022/2024</u>	<u>2021/2023</u>
Main Campus	(9,615,981)	(\$9,887,995)
Federal Employees	(101,334)	(\$432,232)
Non Federal Employees	(9,203,542)	(\$7,332,150)
Graduate Assistants – Tuition Remission	(18,739,759)	(\$7,713,234)
Post Docs	(153,263)	\$0

The fixed rates for the fiscal years ended June 30, 2021 and June 30, 2022 are considered final.

A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on the actual costs for the fiscal year ended June 30, 2023 is due in our office by December 31, 2023.

A F&A cost proposal, together with supporting information, are required to substantiate your claim for F&A costs under grants and contracts awarded by the Federal Government. Thus, your F&A cost proposal based on actual costs for the fiscal year ending June 30, 2024 is due in our office by December 31, 2024.

Please submit your proposals electronically to the following email address: CAS-Dallas@psc.hhs.gov.

Since this is an integral part of the Negotiation Agreement, please note your acceptance by signing in the space provided below.

Thank you for your cooperation.

Sincerely,

Arif M. Karim -S

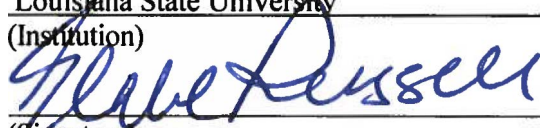
Digitally signed by Arif M. Karim

Date: 2024.01.10 08:56:15 -06'00'

Arif Karim  
Director  
Cost Allocation Services

Enclosures

ACCEPTANCE:

Louisiana State University  
(Institution)  
  
(Signature)

Elahe Russell  
(Name)

Associate Vice President for Accounting Services/Controller  
(Title)

1/12/2024  
(Date)

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1726000848A1  
 ORGANIZATION:  
 Louisiana State University  
 330 Thomas Boyd Hall  
 Baton Rouge, LA 70803-2701

Date: 01/09/2024  
 FILING REF.: The preceding  
 agreement was dated  
 06/06/2022

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)	
	<b><u>EFFECTIVE PERIOD</u></b>				
<b><u>TYPE</u></b>	<b><u>FROM</u></b>	<b><u>TO</u></b>	<b><u>RATE(%)</u></b>	<b><u>LOCATION</u></b>	<b><u>APPLICABLE TO</u></b>
PRED.	07/01/2021	06/30/2022	48.00	On Campus	Organized Research (1)
PRED.	07/01/2022	06/30/2025	50.00	On Campus	Organized Research (1)
PRED.	07/01/2021	06/30/2025	49.00	On Campus	Instruction
PRED.	07/01/2021	06/30/2025	35.00	On Campus	Other Sponsored Activities
PRED.	07/01/2021	06/30/2025	40.00	On Campus	Agri Center
PRED.	07/01/2021	06/30/2025	26.00	Off Campus	All Programs
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

**\*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, participant support, student 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.

(1) Includes all Pennington Biomedical Research Center Projects.

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<b>TYPE</b>	<b>FROM</b>	<b>TO</b>	<b>RATE(%)</b>	<b>LOCATION</b>	<b>APPLICABLE TO</b>
FIXED	7/1/2022	6/30/2023	44.00	Main Campus	Main Campus Employees
FIXED	7/1/2022	6/30/2023	33.00	AG Center	Federal Employees
FIXED	7/1/2022	6/30/2023	53.00	AG Center	Non Federal Employees
FIXED	7/1/2022	6/30/2023	38.00	All	Graduate Assistants Tuition Remission
FIXED	7/1/2022	6/30/2023	14.00	All	Post-Doctoral Researchers*
FIXED	7/1/2023	6/30/2024	44.00	Main Campus	Main Campus Employees
FIXED	7/1/2023	6/30/2024	33.00	AG Center	Federal Employees
FIXED	7/1/2023	6/30/2024	53.00	AG Center	Non Federal Employees
FIXED	7/1/2023	6/30/2024	38.00	All	Graduate Assistants Tuition Remission
FIXED	7/1/2023	6/30/2024	14.00	All	Post-Doctoral Researchers*
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2024

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

Salaries and wages

\*2-Year Post-Doctoral Researchers and 2-Year Interns

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## **SECTION II: SPECIAL REMARKS**

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### 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). Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

**FRINGE BENEFITS:**

**Main Campus–**

Group Medical & Life Insurance  
Medicare Contribution, Social Security  
La. State Retirement System, TIAA–CREF Matching Retirement  
Teachers' Retirement System  
Unemployment Compensation, Workers' Compensation  
Termination Pay, Sabbatical Leave  
Optional Retirement Plan  
Employee Tuition Exemption Program  
LA Deferred Comp.457 Plan  
LA School Employees Retirement System  
Graduate Assistant Tuition Exemption Program

**Agriculture Centers–**

Group Medical & Life Insurance  
Medicare Contribution  
Unemployment Compensation, Workers' Compensation  
Social Security  
Termination Pay, Sabbatical Leave  
Graduate Assistant Tuition Exemption Program

**Non–Federal employees:**

LA State Retirement System  
TIAA–CREF Matching Retirement  
Teachers' Retirement, Optional Retirement Plan

**Federal Employees:**

Federal Civil Service Retirement

\*This rate agreement reflects new fringe benefits rates only.\*

**Next Proposal Due:**

The next F&A cost proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.

The next fringe benefit cost proposal based on actual costs for the fiscal year ending 06/30/2023 is due in our office by 12/31/2023.

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 \$5000.

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### SECTION III: GENERAL

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**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:**

Louisiana State University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

HHS REPRESENTATIVE: Olulola Oluborode

TELEPHONE: (214) 767-3261

Elaine Russell  
(SIGNATURE)

Elaine Russell  
(NAME)

Associate Vice President for Accounting Services / Controller  
(TITLE)

1/12/2024  
(DATE)

Arif M. Karim -S Digitally signed by Arif M. Karim -S  
Date: 2024.01.10 08:55:40 -06'00'

Arif Karim  
(NAME)

Director, Cost Allocation Services  
(TITLE)

01/09/2024  
(DATE)