



## DEPARTMENT OF HEALTH &amp; HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

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

May 14, 2025

Ms. Debra Calais  
Assistant Vice President for Financial Services  
University of Louisiana Lafayette  
P.O. Box 70504  
Lafayette, LA 70504

Dear Ms. Calais:

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

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement can be sent to me by email, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

The Office of Management and Budget (OMB) has requested that we reach an agreement with each institution on components for the published F&A cost rates. The attached form(s) are provided for that purpose. Please sign the form(s) and return them with an agreement.

In addition, your FB cost rate(s) for the fiscal year ended June 30, 2025, based on actual costs for the fiscal year ended June 30, 2023, and FB cost rates for the fiscal year ending June 30, 2026, based on actual costs for the fiscal year ended June 30, 2024. The under-recovered (-) or over-recovered (+) amounts are listed below:

<b><i>Over/Under recoveries</i></b>	<b><u>2023/2025</u></b>	<b><u>2024/2026</u></b>
All Employees	\$2,429,358	\$2,476,475

The fixed rates for fiscal year ended June 30, 2023 and June 30, 2024, are considered final.

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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 actual costs for the fiscal year ending June 30, 2025 is due in our office by December 31, 2025.

An 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. Your next F&A proposal based on actual costs for the fiscal year ending June 30, 2024, is due in our office by December 31, 2024.

Cost Allocation Services has a new system named Indirect Cost Allocation System (ICAS) that will replace our resource mailbox for accepting indirect cost proposals. Please use the following link to submit your next indirect cost rate proposals: <http://portal.icas.hhs.gov>. All future certifications and transmittal letters will be signed and transmitted within the new system using DocuSign.

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,

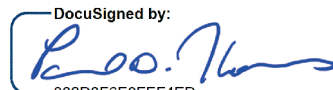
Olulola O.  
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Olulola Oluborode, Acting Director  
Cost Allocation Services

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Enclosures

**ACCEPTANCE:**

University of Louisiana Lafayette  
(Institution)

DocuSigned by:  
  
082D8F6E8FEF4ED...  
(Signature)

Paul D. Thomas  
(Name)

Associate Vice President  
(Title)

5/29/2025  
(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1726000820  
ORGANIZATION:  
University of Louisiana Lafayette  
P.O. Box 40400  
Lafayette, LA 70504

Date: 05/14/2025  
FILING REF.: The preceding  
agreement was dated  
06/28/2024

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: INDIRECT COST RATES

RATE TYPES:					
FIXED			FINAL		PROV. (PROVISIONAL)
			PRED. (PREDETERMINED)		
EFFECTIVE PERIOD					
TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FINAL	07/01/2019	06/30/2021	45.00	On Campus	Organized Research
FINAL	07/01/2019	06/30/2021	45.00	On Campus	Instruction
FINAL	07/01/2019	06/30/2021	40.00	On Campus	Other Sponsored Programs
FINAL	07/01/2019	06/30/2021	48.00	On Campus	New Iberia Research Center
FINAL	07/01/2019	06/30/2021	26.00	Off Campus	All Programs
PRED.	07/01/2021	06/30/2022	45.00	On Campus	Organized Research
PRED.	07/01/2022	06/30/2023	47.00	On Campus	Organized Research
PRED.	07/01/2023	06/30/2025	48.00	On Campus	Organized Research
PRED.	07/01/2021	06/30/2025	45.00	On Campus	Instruction
PRED.	07/01/2021	06/30/2025	40.00	On Campus	Other Sponsored Programs
PRED.	07/01/2021	06/30/2022	48.00	On Campus	New Iberia Research Center
PRED.	07/01/2022	06/30/2025	50.00	On Campus	New Iberia Research 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

ORGANIZATION: University of Louisiana Lafayette

AGREEMENT DATE: 05/14/2025

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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, 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) This rate also applies to all grants and contracts performed at the New Iberia Research Center (NIRC).

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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	45.90	All	All Employees
FIXED	7/1/2025	6/30/2026	39.30	All	All Employees
PROV.	7/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2026.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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AGREEMENT DATE: 05/14/2025

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## SECTION II: SPECIAL REMARKS

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### TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using a rate(s). Over/under recoveries from actual costs are adjusted in current or future periods. The directly claimed fringe benefit 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.

The rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

### FRINGE BENEFITS:

FICA

Retirement

Life Insurance

Unemployment Insurance

Health Insurance

Disability Insurance

Tuition Remission

Worker's Compensation

\*This rate agreement updates only the Fringe Benefit rate.

The next fringe benefit rate proposal, based on actual costs for fiscal year ending 06/30/2025, is due by 12/31/2025.

The next indirect cost rate proposal, based on actual costs for fiscal year ending 06/30/2024, is due by 12/31/2024.

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****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:**

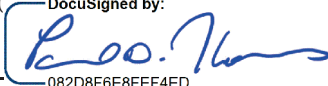
The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies 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:**

University of Louisiana Lafayette

(DocuSigned by:  
  
 082D8F6E8FEF4ED...  
 (SIGNATURE))

Paul D. Thomas

(NAME)

Associate Vice President

(TITLE)

5/29/2025

(DATE)

**ON BEHALF OF THE GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

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Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

05/14/2025

(DATE)

HHS REPRESENTATIVE: Theodore Foster

TELEPHONE: (214) 767-3261