



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

March 19, 2020

Ms. Jennifer Mallon  
Director, Research Accounting & University Financial Systems  
Queen's University  
Rideau Building, 207 Stuart Street  
Kingston, Ontario, Canada K7L-3N6

Dear Ms. Mallon:

A copy of an 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 indirect costs on grants and contracts with the Federal Government.

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

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 04/30/2022 is due in our office by 10/31/2022; please electronically submit via email to [CAS-NY@psc.hhs.gov](mailto:CAS-NY@psc.hhs.gov).

Sincerely,

Darryl W.  
Mayes -S

Digitally signed by Darryl W.  
Mayes -S  
DN: c=US, o=U.S. Government,  
ou=HHS, ou=PSC, ou=PSOPR,  
0.9.2342.19200300.100.1.1=20001  
31660, cn=Darryl W. Mayes -S  
Date: 2020.03.24 08:35:35 -0400

Darryl W. Mayes  
Deputy Director  
Cost Allocation Services

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COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 237099472

DATE:03/19/2020

ORGANIZATION:

FILING REF.: The preceding agreement was dated 01/17/2017

Queen's University  
Rideau Building, 207 Stuart Street  
Kingston, Ontario, Canada K7L-3N6

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.	05/01/2019	04/30/2020	55.10	On-Campus	All Programs
PRED.	05/01/2019	04/30/2020	27.10	Off-Campus	All Programs
PRED.	05/01/2020	04/30/2023	46.70	On-Campus	All Programs
PRED.	05/01/2020	04/30/2023	29.70	Off-Campus	All Programs
PROV.	05/01/2023	Until Amended			Use same rates and conditions as those cited for fiscal year ending April 30, 2023.

\*BASE

Direct salaries and wages including all fringe benefits.

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ORGANIZATION: Queen's University

AGREEMENT DATE: 3/19/2020

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

Fringe benefits applicable to direct salaries and wages are treated as direct costs.

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-SITE DEFINITION: For all activities performed in facilities not owned by the organization and to which rent is directly allocated to the project(s), the off-site rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

1. In accordance with NIH Grants Policy Statement, Part 16.6, indirect costs for grants from National Institutes of Health is limited to 8% of modified total direct costs, exclusive of tuition and related fees, direct expenditures for equipment, and subawards in excess of \$25,000.

2. Your next proposal based on actual costs for the fiscal year ending 04/30/22 is due in our office by 10/31/22.

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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

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ORGANIZATION: Queen's University

AGREEMENT DATE: 3/19/2020

**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:

Queen's University

\_\_\_\_\_  
(INSTITUTION)

\_\_\_\_\_  
(SIGNATURE)

*Bene Grise*

\_\_\_\_\_  
(NAME)

*Controller*

\_\_\_\_\_  
(TITLE)

*March 24 2020*

\_\_\_\_\_  
(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

\_\_\_\_\_  
(AGENCY)

*Darryl W. Mayes -S*

Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, 0.9.2342.1.9200300.100.1.1=2000131669,  
cn=Darryl W. Mayes -S  
Date: 2020.03.24 08:34:43 -0400

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(SIGNATURE)

*Darryl W. Mayes*

\_\_\_\_\_  
(NAME)

*Deputy Director, Cost Allocation Services*

\_\_\_\_\_  
(TITLE)

*3/19/2020*

\_\_\_\_\_  
(DATE) 5578

HHS REPRESENTATIVE: *Rebecca Kaplan*

Telephone: *(212) 264-2069*