

EXHIBIT 31

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF
MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH,
et al.,

Defendants.

Civil Action No. _____

Declaration of Ben Friedman

I, Ben Friedman, hereby declare:

1. I am the Chief Operating Officer of The Research Foundation for The State University of New York (RF), a position I have held since 2024. As Chief Operating Officer, I have oversight of the day-to-day operations of the RF and I work to establish an environment that supports research and discovery across The State University of New York (“SUNY”) system. Prior to holding this position, I was Deputy Undersecretary for Operations at the National Oceanic and Atmospheric Administration.
2. As the RF Chief Operating Officer, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to underscore the fact that public health research will be significantly compromised if the National Institutes of Health (“NIH”) Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost*

Rates, which purports to immediately reduce indirect costs payments to 15%, is implemented.

4. RF is the largest comprehensive university-connected research foundation in the country. It provides essential administrative services that enable SUNY faculty to devote themselves to SUNY's core mission of educating students and conducting life changing research. RF was chartered in 1951 by the New York State Board of Regents as a non-profit education corporation. RF writes and submits grant proposals to agencies, foundations, and companies; establishes contracts and manages funding awarded to run campus-based research projects; protects and commercializes intellectual property created within those projects; and establishes enduring partnerships to advance research and research commercialization.
5. The SUNY System is comprised of 64 colleges and universities, 29 of which are directly operated by the State of New York. Of those, four SUNY campuses are designated R1 research institutions: Binghamton University; Stony Brook University; University at Albany; and University at Buffalo. Attached hereto as Exhibit A is a chart prepared by RF showing negotiated Federal Facilities and Administrative Cost Rates (F&A, or "indirect costs") for various SUNY campuses.
6. Taking into account all the NIH grants that have been awarded to SUNY, our campuses risk losing at least \$79 million as a result of NIH's 15% cap on indirect costs, including approximately \$21.1 million in costs SUNY campuses will incur to support vital research in the next five months. This is almost certainly an undercount of potential losses, as most SUNY grants are awarded in yearly installments, and these figures count only the current active yearly installment.

7. Indirect cost payments are absolutely essential to SUNY's research programs. They fund a range of important tasks and personnel, without which SUNY's lifesaving research will undoubtedly suffer. Among the work that is funded by indirect cost payments are workstreams that are required by specific grants, including compliance and financial audits. Additionally, indirect cost payments cover SUNY facilities – they quite literally “keep the lights on” – including, lab space, HVAC, custodial service, security costs, computers, and so on. It is not unusual for research universities to decline to accept research funding if the indirect cost payment is too low, as it costs the universities too much to cover facilities and administration costs from some other sources.
8. If the NIH notice remains in effect, SUNY institutions will face a Sophie's Choice – either redirect funding from other essential programs or be forced to end lifesaving NIH funded research programs prematurely.
9. Ending these research programs will not only put lives at risk, but also waste the government's prior investments. The advancements already made in critical areas such as cancer and Alzheimer's disease mitigation or that otherwise support the government's objectives of such research will also be lost as a result thereby, causing immediate and irreparable harm to SUNY and the general public.
10. Binghamton University has, currently, a negotiated rate for indirect costs, namely F&A, of 58% for on-campus research. That rate is scheduled to increase to 58.5% on July 1, 2025, and to 59.5% on July 1, 2026. Attached hereto as Exhibit B is the Negotiated Indirect Cost Rate Agreement between RF o/b/o Binghamton University and the U.S. Department of Health & Human Services.

11. Stony Brook University has, currently, a negotiated rate for indirect costs, namely F&A, of 59.5% for on-campus research. Attached hereto as Exhibit C is the Negotiated Indirect Cost Rate Agreement between RF o/b/o Stony Brook University and the U.S. Department of Health & Human Services.
12. University at Albany has, currently, a negotiated rate for indirect costs, namely F&A, of 56.5% for on-campus research. Attached hereto as Exhibit D is the Negotiated Indirect Cost Rate Agreement between RF o/b/o University at Albany and the U.S. Department of Health & Human Services.
13. University at Buffalo has, currently, a negotiated rate for indirect costs, namely F&A, of 61% for on-campus research. That rate is scheduled to decrease to 60.10% on July 1, 2025. Attached hereto as Exhibit E is the Negotiated Indirect Cost Rate Agreement between RF o/b/o University at Buffalo and the U.S. Department of Health & Human Services.
14. The current rates were negotiated, and the above referenced rate agreements were executed with HHS, according to NIH's long-established process drawing on years of precedent. The RF and SUNY reasonably relied on these rates in competing for NIH funded awards. The NIH notice had the effect of unilaterally modifying the terms of these awards without notice, thereby jeopardizing lifesaving ongoing publicly funded research.
15. The loss of these funds will immediately impact SUNY's ability to draw critical funds used to pay expenses associated with important research that SUNY institutions conduct (facilities costs, payroll, human resources, information technology infrastructure used to support research, clinical trials management and support, and other indirect expenses).
16. SUNY researchers are conducting groundbreaking research that will cure diseases with the potential to save thousands of lives lives. The proposed sudden cuts imperil that lifesaving

research. Among the many lifesaving projects that are funded by NIH grants within SUNY are: a University at Albany project to study the role played by certain enzymes in cell signaling and their impact on the progression of cancer and cardiac disease; a Binghamton University study into ways to “de-risk” drug development programs for muscular dystrophy; a University at Buffalo project to develop a cost-effective blood test to detect potential brain aneurysms; and a Stony Brook University project to prevent and mitigate future infectious disease outbreaks.

17. RF next anticipates to draw funds on or around February 14, 2025. At that time, the reduced Indirect Cost rate will result in a loss of over \$600,000 for recovery of costs SUNY has incurred in just the last two weeks.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Albany, New York.

/s/ Ben Friedman

Ben Friedman
Chief Operating Officer
The Research Foundation for The State
University of New York

Friedman Declaration

Exhibit A

FEDERAL FACILITIES AND ADMINISTRATIVE COST RATES								
Applied to a Modified Total Direct Cost Base (Longform Schools)								
Location	Effective Date	Research (On-campus)	DOD Research (On-campus)	DOD Research (Off-campus)	Instruction (On-campus)	Other Sponsored Activities (On-campus)	IPA	Other
Albany	7/1/23-6/30/24	56.5	60.5	30.0	55.0	33.0	8.0	
SUNYPoly (CNSE) (SUNYIT see below)	7/1/23-6/30/27	54.5	56.5	29.0	45.0	-	9.0	
Binghamton	7/1/23-6/30/24	57.0	60.0	29.0	50.0	38.0	9.0	19.2 (A)
	7/1/24-6/30/25	58.0	61.0	29.0	51.0	38.0	9.0	20.0 (A)
	7/1/25-6/30/26	58.5	61.5	29.0	51.0	38.0	9.0	20.0 (A)
	7/1/26-6/30/27	59.5	62.5	29.0	51.0	38.0	9.0	20.0 (A)
Buffalo	7/1/24-6/30/25	61.0	64.0	29.0	55.5	42.0	8.5	
	7/1/25-6/30/29	60.10	64.0	29.0	55.5	42.0	8.5	
Stony Brook	7/1/18-6/30/23	59.5	62.5	29.0	52.0	42.0	9.0	
Upstate	7/1/21-6/30/28	63.0	66.0	29.0	55.0	34.0	12.0	
Downstate	7/1/24-6/30/25	63.0	66.0	29.0	50.0	34.0	11.0	
	7/1/25-6/30/29	62.20	66.0	29.0	50.0	34.0	11.0	
SUNY ESF	7/1/20-6/30/28	58.0	60.0	28.0	51.0	41.0	12.0	
System Admin-Provost	7/1/21-6/30/28	26.5	26.5	-	26.5	26.5	-	

(A) Trade adjustment center

Note: Off-Campus Rate is 26.0% on all programs except for DOD contracts or otherwise noted

Applied to a Modified Total Direct Cost Base (Shortform Schools)					
Location	Effective Date	On-campus	Off-campus	IPA	Other
Brockport	7/1/22-6/30/26	55.0	16.0		
Buffalo State	7/1/23-6/30/27	52.0	20.0	-	-
Cortland	7/1/21-6/30/25	59.7	19.8	-	-
	7/1/25-6/30/29	59.5	19.8	-	-
Fredonia	7/1/21-6/30/25	59.1	16.7	-	-
	7/1/25-6/30/29	59.0	16.7	-	-
Geneseo	7/1/16-6/30/24	57.0	22.0		
New Paltz	7/1/22-6/30/26	60.0	19.0	-	-
Old Westbury	7/1/21-6/30/25	59.7	20.7	-	-
	7/1/25-6/30/29	59.6	20.7	-	-
Oneonta	7/1/22-6/30/26	60.0	22.0	-	-
Optometry	7/1/22-6/30/26	63.5	27.4	-	-
Oswego	7/1/21-6/30/25	59.0	16.3	4.0	-
	7/1/25-6/30/29	58.8	16.3	4.0	-
Plattsburgh	7/1/22-6/30/26	58.5	16.0	-	-
Potsdam	7/1/21-6/30/25	59.0	19.3	-	-
	7/1/25-6/30/29	58.7	19.3	-	-
Purchase	7/1/22-6/30/26	63.0	21.0	-	-
SUNYPoly (SUNYIT)	7/1/22-6/30/23	58.0	26.0	-	-
	7/1/23-6/30/27	59.0	26.0	-	-
Empire	7/1/21-6/30/25	39.0	25.3	-	-
	7/1/25-6/30/29	38.9	25.3	-	-
Alfred	7/1/23-6/30/27	59.0	26.0	-	-
Canton	7/1/22-6/30/26	63.0	22.0		
Cobleskill	7/1/22-6/30/26	62.0	26.0	-	-
Delhi	7/1/23-6/30/27	56.5	17.0	-	-
Farmingdale	7/1/21-6/30/25	59.3	17.3	-	-
	7/1/25-6/30/29	59.3	17.3	-	-
Morrisville	7/1/20-6/30/24	56.0	15.0	-	-

Friedman Declaration

Exhibit B

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F5
 ORGANIZATION:
 RFSUNY and SUNY at Binghamton
 35 State Street, 3rd Floor
 Albany, NY 12207-2826

Date: 04/15/2024
 FILING REF.: The preceding
 agreement was dated
 10/17/2023

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: INDIRECT COST RATES

RATE TYPES:		FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
<u>EFFECTIVE PERIOD</u>						
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>	
PRED.	07/01/2023	06/30/2024	57.00	On-Campus	Research	
PRED.	07/01/2024	06/30/2025	58.00	On-Campus	Research	
PRED.	07/01/2025	06/30/2026	58.50	On-Campus	Research	
PRED.	07/01/2026	06/30/2027	59.50	On-Campus	Research	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Research	
PRED.	07/01/2023	06/30/2024	50.00	On-Campus	Instruction	
PRED.	07/01/2024	06/30/2027	51.00	On-Campus	Instruction	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Instruction	
PRED.	07/01/2023	06/30/2027	38.00	On-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2024	60.00	On-Campus	Research DOD Contract	
PRED.	07/01/2024	06/30/2025	61.00	On-Campus	Research DOD Contract	
PRED.	07/01/2025	06/30/2026	61.50	On-Campus	Research DOD Contract	
PRED.	07/01/2026	06/30/2027	62.50	On-Campus	Research DOD Contract	
PRED.	07/01/2023	06/30/2027	29.00	Off-Campus	Research DOD Contract	
PRED.	07/01/2023	06/30/2024	19.20	On-Campus	Trade Adj. Asst. Ctr.	
PRED.	07/01/2024	06/30/2027	20.00	On-Campus	Trade Adj. Asst. Ctr.	
PRED.	07/01/2023	06/30/2027	9.00	On-Campus	IPA (A)	
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2027	

*BASE

ORGANIZATION: RFSUNY and SUNY at Binghamton

AGREEMENT DATE: 04/15/2024

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.

(A) See Special Remarks (6)

ORGANIZATION: RFSUNY and SUNY at Binghamton

AGREEMENT DATE: 04/15/2024

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	40.00	All	Regular Employees
FIXED	7/1/2023	6/30/2024	28.00	All	Post Doctorals
FIXED	7/1/2023	6/30/2024	14.00	All	Summer Employees
FIXED	7/1/2023	6/30/2024	13.00	All	Graduate Students
FIXED	7/1/2023	6/30/2024	6.00	All	Undergraduate Student
FIXED	7/1/2024	6/30/2025	39.50	All	Regular Employees
FIXED	7/1/2024	6/30/2025	31.00	All	Post Doctorals
FIXED	7/1/2024	6/30/2025	14.00	All	Summer Employees
FIXED	7/1/2024	6/30/2025	13.00	All	Graduate Students
FIXED	7/1/2024	6/30/2025	5.50	All	Undergraduate Student
PROV.	7/1/2025	6/30/2028	39.50	All	Regular Employees
PROV.	7/1/2025	6/30/2028	33.00	All	Post Doctorals
PROV.	7/1/2025	6/30/2028	14.50	All	Summer Employees
PROV.	7/1/2025	6/30/2028	13.50	All	Graduate Students
PROV.	7/1/2025	6/30/2028	5.50	All	Undergraduate Student

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

Salaries and wages.

ORGANIZATION: RFSUNY and SUNY at Binghamton
AGREEMENT DATE: 04/15/2024

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.

ORGANIZATION: RFSUNY and SUNY at Binghamton

AGREEMENT DATE: 04/15/2024

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation for SUNY and SUNY at Binghamton.
2. For all activities performed in facilities not owned or leased by the institution or to which rent is directly allocated to the project(s), the off-campus rate will apply. Grants or contracts will not be subject to more than one Facilities and Administrative cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.
3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees: Retiree Health Insurance, Retirement Expense, Social Security, NYS Unemployment Insurance, NYS Disability Insurance, Group Health Insurance, Group Life Insurance, Long Term Disability Insurance, Workers' Compensation, Dental Insurance, Vacation & Sick Leave*, and Vision Benefits

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs: Social Security, Retirement, Health Insurance, Unemployment Benefits, Workers' Compensation, Survivors' Benefits, Dental Insurance, Employee Benefit Funds, and Vision Benefits.
4. 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.
5. 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 cost of these paid absences are not made.
6. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.
7. Your next IDC proposal based on actual costs for the fiscal year ending 06/30/2026 is due in our office by 12/31/2026, and your next FB proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.
8. This rate agreement updates fringe benefit rates only.

ORGANIZATION: RFSUNY and SUNY at Binghamton

AGREEMENT DATE: 04/15/2024

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:

RFSUNY and SUNY at Binghamton

(INSTITUTION)

DocuSigned by:

David Martin

(SIGNATURE)

C8FC256F18C2403...

David Martin

(NAME)

Associate Director of Cost Accounting

(TITLE)

6/11/2024

(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: 2024.06.07 15:03:53 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

04/15/2024

(DATE)

HHS REPRESENTATIVE: Ryan McCarthy

TELEPHONE:

(212) 264-2069

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: 7/1/23-
Rate type: Predetermined 06/30/27

Rate Component		
1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Utility Cost Adjustment	0.0%	
Published Off-Campus Rate - Research	26.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:
Name *David Martin*
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

<u>FY Covered by Rate:</u>	<u>7/1/23-</u>	<u>7/1/24-</u>	<u>7/1/25-</u>	<u>7/1/26-</u>	
<u>Rate type: Predetermined</u>	<u>06/30/24</u>	<u>06/30/25</u>	<u>06/30/26</u>	<u>06/30/27</u>	
<u>Rate Component</u>					
1. Depreciation - Bldgs & Improvements	5.0%	5.0%	5.0%	5.0%	
2. Depreciation - Equipment	4.0%	4.0%	4.0%	4.0%	
3. Operation & Maintenance	17.7%	18.7%	19.2%	20.2%	
4. Interest	4.0%	4.0%	4.0%	4.0%	
5. Library	2.0%	2.0%	2.0%	2.0%	
6. General Administration	0.0%	0.0%	0.0%	0.0%	*
7. Departmental Administration	26.0%	26.0%	26.0%	26.0%	*
8. Sponsored Funds Administration	0.0%	0.0%	0.0%	0.0%	*
9. Utility Cost Adjustment	1.3%	1.3%	1.3%	1.3%	
Published On-Campus Rate- Research DOD	60.0%	61.0%	61.5%	62.5%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:
Name David Martin
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: 7/1/23-
Rate type: Predetermined 06/30/24

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	29.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Utility Cost Adjustment	0.0%	
Published Off-Campus Rate- Research DOD	29.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name DocuSigned by:
David Martin
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: 7/1/23-
Rate type: Predetermined 06/30/27

<u>Rate Component</u>		
1. Depreciation - Bldgs & Improvements	3.1%	
2. Depreciation - Equipment	0.1%	
3. Operation & Maintenance	6.6%	
4. Interest	0.7%	
5. Library	1.5%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	0.0%	
Published On-Campus Rate - OSA	38.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:
Name *David Martin*
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

<u>FY Covered by Rate:</u>	<u>7/1/23-</u>
<u>Rate type: Predetermined</u>	<u>06/30/27</u>

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	<u>0.0%</u>	
Published Off-Campus Rate - OSA	<u><u>26.0%</u></u>	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:
Name David Martin
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: 7/1/23- 7/1/24-
Rate type: Predetermined 06/30/24 06/30/27

Rate Component			
1. Depreciation - Bldgs & Improvements	7.0%	7.0%	
2. Depreciation - Equipment	0.7%	0.7%	
3. Operation & Maintenance	8.8%	9.8%	
4. Interest	3.1%	3.1%	
5. Library	4.4%	4.4%	
6. General Administration	0.0%	0.0%	*
7. Departmental Administration	26.0%	26.0%	*
8. Sponsored Funds Administration	0.0%	0.0%	*
9. Student Services	0.0%	0.0%	
Published On-Campus Rate- Instruction	50.0%	51.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:
Name *David Martin*
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: 7/1/23-
Rate type: Predetermined 06/30/27

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	0.0%	
Published Off-Campus Rate- Instruction	26.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:
Name *David Martin*
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate:	7/1/23-	7/1/24-
Rate type: Predetermined	06/30/24	06/30/27

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	0.0%	
2. Depreciation - Equipment	0.0%	0.0%	
3. Operation & Maintenance	0.0%	0.0%	
4. Interest	0.0%	0.0%	
5. Library	0.0%	0.0%	
6. General Administration	9.0%	9.0%	*
7. Departmental Administration	0.0%	0.0%	*
8. Sponsored Funds Administration	10.2%	11.0%	*
9. Student Services	0.0%	0.0%	
Published On-Campus Rate - TAAC	19.2%	20.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:
Name *David Martin*
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: 7/1/23-
Rate type: Predetermined 06/30/27

Rate Component

1. Depreciation - Bldgs & Improvement:	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	1.2%	*
7. Departmental Administration	0.0%	*
8. Sponsored Funds Administration	7.8%	*
9. Student Services	<u>0.0%</u>	
Published Rate - IPA	<u>9.0%</u>	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance, Costs Identification and Assignment, and Rate Determination for Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:
Name *David Martin*
 C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Friedman Declaration

Exhibit C

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F7
 ORGANIZATION:
 RFSUNY and SUNY at Stony Brook
 35 State Street
 Albany, NY 12207-2826

Date: 04/15/2024
 FILING REF.: The preceding
 agreement was dated
 04/27/2023

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: INDIRECT COST RATES

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

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO
	FROM	TO			
PROV.	07/01/2023	Until Amended	59.50	On-Campus	Research
PROV.	07/01/2023	Until Amended	26.00	Off-Campus	Research
PROV.	07/01/2023	Until Amended	62.50	On-Campus	Research DOD Contract
PROV.	07/01/2023	Until Amended	29.00	Off-Campus	Research DOD Contract
PROV.	07/01/2023	Until Amended	52.00	On-Campus	Instruction
PROV.	07/01/2023	Until Amended	26.00	Off-Campus	Instruction
PROV.	07/01/2023	Until Amended	42.00	On-Campus	Other Sponsored Programs
PROV.	07/01/2023	Until Amended	26.00	Off-Campus	Other Sponsored Programs
PROV.	07/01/2023	Until Amended	9.00	All	IPA (A)

*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.

 (A) See Special Remarks (6)

ORGANIZATION: RFSUNY and SUNY at Stony Brook

AGREEMENT DATE: 04/15/2024

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	40.00	All	Regular Employees
FIXED	7/1/2023	6/30/2024	28.00	All	Post Doctorals
FIXED	7/1/2023	6/30/2024	14.00	All	Summer Employees
FIXED	7/1/2023	6/30/2024	13.00	All	Graduate Students
FIXED	7/1/2023	6/30/2024	6.00	All	Undergraduate Student
FIXED	7/1/2024	6/30/2025	39.50	All	Regular Employees
FIXED	7/1/2024	6/30/2025	31.00	All	Post Doctorals
FIXED	7/1/2024	6/30/2025	14.00	All	Summer Employees
FIXED	7/1/2024	6/30/2025	13.00	All	Graduate Students
FIXED	7/1/2024	6/30/2025	5.50	All	Undergraduate Student
PROV.	7/1/2025	6/30/2028	39.50	All	Regular Employees
PROV.	7/1/2025	6/30/2028	33.00	All	Post Doctorals
PROV.	7/1/2025	6/30/2028	14.50	All	Summer Employees
PROV.	7/1/2025	6/30/2028	13.50	All	Graduate Students
PROV.	7/1/2025	6/30/2028	5.50	All	Undergraduate Student

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

Salaries and wages.

ORGANIZATION: RFSUNY and SUNY at Stony Brook

AGREEMENT DATE: 04/15/2024

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.

ORGANIZATION: RFSUNY and SUNY at Stony Brook

AGREEMENT DATE: 04/15/2024

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation for SUNY and SUNY at Stonybrook.
2. OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned or leased by the institution or to which rent is directly allocated to the project(s), the off-campus rate will apply. Grants or contracts will not be subject to more than one Facilities and Administrative cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.
3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees: Retiree Health Insurance, Retirement Expense, Social Security, NYS Unemployment Insurance, NYS Disability Insurance, Group Health Insurance, Group Life Insurance, Long Term Disability Insurance, Workers' Compensation, Dental Insurance, Vacation & Sick Leave*, and Vision Benefits.

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs: Social Security, Retirement, Health Insurance, Unemployment Benefits, Workers' Compensation, Survivors' Benefits, Dental Insurance, Employee Benefit Funds, and Vision Benefits.
4. 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.
5. 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 cost of these paid absences are not made.
6. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.
7. The one year rate extension of the indirect cost rate was granted in accordance with the OMB Memorandum M-20-17.
8. Your next IDC proposal based on actual costs for the fiscal year ending 06/30/2022 is due in our office by 12/31/2022 (proposal in-house), and your next FB proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.
9. This rate agreement updates the fringe benefit rates only.

ORGANIZATION: RFSUNY and SUNY at Stony Brook
 AGREEMENT DATE: 04/15/2024

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:

RFSUNY and SUNY at Stony Brook

 (INSTITUTION)
 DocuSigned by:


 (SIGNATURE) C8FC256F18C2403...
 David Martin

 (NAME)
 Associate Director of Cost Accounting

 (TITLE)
 6/11/2024

 (DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
 (AGENCY)
 Digitally signed by Darryl W. Mayes -S
 Darryl W. Mayes -S

 (SIGNATURE) Date: 2024.06.07 15:09:16 -04'00'
 Darryl W. Mayes

 (NAME)
 Deputy Director, Cost Allocation Services

 (TITLE)
 04/15/2024

 (DATE)

HHS REPRESENTATIVE: Ryan McCarthy
 TELEPHONE: (212) 264-2069

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

<u>FY Covered by Rate:</u>	<u>7/1/19-</u>
<u>Rate type: Predetermined</u>	<u>06/30/23</u>

Rate Component

1. Depreciation - Bldgs & Improvements	5.2%	
2. Depreciation - Equipment	3.0%	
3. Operation & Maintenance	19.4%	
4. Interest	3.0%	
5. Library	1.6%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Utility Cost Adjustment	1.3%	
Published On-Campus Rate- Research	<u>59.5%</u>	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guida Costs Identification and Assignment, and Rate Determination for Education (IHEs), C.8. dated December 26, 2013.**

Name  **18AE92672369483...**

Title **Senior Director Cost Accounting and Procurement**

Date **6/23/2020**


Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate: 7/1/19-
Rate type: Predetermined 06/30/23

Rate Component		
1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Utility Cost Adjustment	0.0%	
Published Off-Campus Rate - Research	26.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:

Name 18AE92672369483...

Senior Director Cost Accounting and Procurement
Title

6/23/2020
Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate: 7/1/19-
Rate type: Predetermined 06/30/23

Rate Component

1. Depreciation - Bldgs & Improvements	5.2%	
2. Depreciation - Equipment	3.0%	
3. Operation & Maintenance	19.4%	
4. Interest	3.0%	
5. Library	1.6%	
6. General Administration	10.3%	*
7. Departmental Administration	11.0%	*
8. Sponsored Funds Administration	7.7%	*
9. Utility Cost Adjustment	1.3%	
Published On-Campus Rate- Research DOD	62.5%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name  18AE92672369483...

Title Senior Director Cost Accounting and Procurement

Date 6/23/2020

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate: 7/1/19-
Rate type: Predetermined 06/30/23

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	10.3%	*
7. Departmental Administration	11.0%	*
8. Sponsored Funds Administration	7.7%	*
9. Utility Cost Adjustment	0.0%	
Published Off-Campus Rate- Research DOD	29.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:

Chris Wade

Name 18AE92672369483...

Senior Director Cost Accounting and Procurement

Title

6/23/2020

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate: 7/1/19-
Rate type: Predetermined 06/30/23

Rate Component		
1. Depreciation - Bldgs & Improvements	2.6%	
2. Depreciation - Equipment	1.8%	
3. Operation & Maintenance	9.2%	
4. Interest	0.9%	
5. Library	1.5%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	0.0%	
Published On-Campus Rate - OSP	42.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name  18AE92672369483...

Title Senior Director Cost Accounting and Procurement

Date 6/23/2020

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate: 7/1/19-
Rate type: Predetermined 06/30/23

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	0.0%	
Published Off-Campus Rate - OSP	26.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

DocuSigned by:

Name _____
18AE92672369483...

Senior Director Cost Accounting and Procurement

Title _____

6/23/2020

Date _____

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate: 7/1/19-
Rate type: Predetermined 06/30/23

Rate Component		
1. Depreciation - Bldgs & Improvements	4.3%	
2. Depreciation - Equipment	0.6%	
3. Operation & Maintenance	12.0%	
4. Interest	1.6%	
5. Library	7.5%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	0.0%	
Published On-Campus Rate- Instruction	52.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name  18AE92672369483...

Title Senior Director Cost Accounting and Procurement

Date 6/23/2020

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate: 7/1/19-
Rate type: Predetermined 06/30/23

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	0.0%	
Published Off-Campus Rate- Instruction	26.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name  18AE92672369483...

Senior Director Cost Accounting and Procurement

Title

6/23/2020

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate: 7/1/19-
Rate type: Predetermined 06/30/23

Rate Component

1. Depreciation - Bldgs & Improvement	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	1.4%	*
7. Departmental Administration	0.0%	*
8. Sponsored Funds Administration	7.6%	*
9. Student Services	0.0%	
Published Rate - IPA	9.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform G Costs Identification and Assignment, and Rate Determination for Higher Education (IHEs), C.8. dated December 26, 2013.

Name  18AE92672369483...

Senior Director Cost Accounting and Procurement

Title

6/23/2020

Date

Friedman Declaration

Exhibit D

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F3
 ORGANIZATION:
 RFSUNY and SUNY at Albany
 35 State Street, 3rd Floor
 Albany, NY 12207-2826

Date: 04/15/2024
 FILING REF.: The preceding
 agreement was dated
 04/27/2023

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: INDIRECT COST RATES

RATE TYPES:		FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
<u>EFFECTIVE PERIOD</u>						
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>	
PRED.	07/01/2023	06/30/2024	56.50	On-Campus	Research	
PRED.	07/01/2023	06/30/2024	26.00	Off-Campus	Research	
PRED.	07/01/2023	06/30/2024	55.00	On-Campus	Instruction	
PRED.	07/01/2023	06/30/2024	26.00	Off-Campus	Instruction	
PRED.	07/01/2023	06/30/2024	60.50	On-Campus	Research DOD Contract	
PRED.	07/01/2023	06/30/2024	30.00	Off-Campus	Research DOD Contract	
PRED.	07/01/2023	06/30/2024	33.00	On-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2024	26.00	Off-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2024	8.00	All	IPA (A)	
PROV.	07/01/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.	

*BASE

ORGANIZATION: RFSUNY and SUNY at Albany

AGREEMENT DATE: 04/15/2024

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.

(A) See Special Remarks (5)

ORGANIZATION: RFSUNY and SUNY at Albany
 AGREEMENT DATE: 04/15/2024

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	40.00	All	Regular Employees
FIXED	7/1/2023	6/30/2024	28.00	All	Post Doctorals
FIXED	7/1/2023	6/30/2024	14.00	All	Summer Employees
FIXED	7/1/2023	6/30/2024	13.00	All	Graduate Students
FIXED	7/1/2023	6/30/2024	6.00	All	Undergraduate Student
FIXED	7/1/2024	6/30/2025	39.50	All	Regular Employees
FIXED	7/1/2024	6/30/2025	31.00	All	Post Doctorals
FIXED	7/1/2024	6/30/2025	14.00	All	Summer Employees
FIXED	7/1/2024	6/30/2025	13.00	All	Graduate Students
FIXED	7/1/2024	6/30/2025	5.50	All	Undergraduate Student
PROV.	7/1/2025	6/30/2028	39.50	All	Regular Employees
PROV.	7/1/2025	6/30/2028	33.00	All	Post Doctorals
PROV.	7/1/2025	6/30/2028	14.50	All	Summer Employees
PROV.	7/1/2025	6/30/2028	13.50	All	Graduate Students
PROV.	7/1/2025	6/30/2028	5.50	All	Undergraduate Student

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

Salaries and wages.

ORGANIZATION: RFSUNY and SUNY at Albany

AGREEMENT DATE: 04/15/2024

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.

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation for SUNY and SUNY at Albany.
2. For all activities performed in facilities not owned or leased by the institution or to which rent is directly allocated to the project(s), the off campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.
3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees: Retiree Health Insurance, Retirement Expense, Social Security, NYS Unemployment Insurance, NYS Disability Insurance, Group Health Insurance, Group Life Insurance, Long Term Disability Insurance, Workers' Compensation, Dental Insurance, Vacation & Sick Leave*, and Vision Benefits.

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs: Social Security, Retirement, Health Insurance, Unemployment Benefits, Workers' Compensation, Survivors' Benefits, Dental Insurance, Employee Benefit Funds, and Vision Benefits.

4. 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 cost of these paid absences are not made.
5. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.
6. 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.
7. Your next IDC proposal based on actual costs for the fiscal year ending 06/30/2023 is due in our office by 12/31/2023, and you next FB proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.
8. This rate agreement updates fringe benefit rates only.

ORGANIZATION: RFSUNY and SUNY at Albany
 AGREEMENT DATE: 04/15/2024

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:

RFSUNY and SUNY at Albany

 (INSTITUTION)
 DocuSigned by:


 (SIGNATURE) C8FC256F18C2403...
 David Martin

 (NAME)
 Associate Director of Cost Accounting

 (TITLE)
 6/11/2024

 (DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
 (AGENCY)
 Digitally signed by Darryl W. Mayes -S
 Darryl W. Mayes -S
 Mayes -S
 Date: 2024.06.07 14:53:14 -04'00'

 (SIGNATURE)
 Darryl W. Mayes

 (NAME)
 Deputy Director, Cost Allocation Services

 (TITLE)
 04/15/2024

 (DATE)


HHS REPRESENTATIVE: Ryan McCarthy
 TELEPHONE: (212) 264-2069

Components of Published Facilities and Administrative Cost Rate

Institution: RFSUNY and SUNY at Albany
FY Covered by Rate: Fiscal Year Ending 6/30/20 - 6/30/24

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021 PRED.</u>	<u>FYE 2022-23 PRED.</u>	<u>FYE 2024 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	<u>4.70%</u>	<u>4.70%</u>	<u>5.90%</u>	<u>6.00%</u>
b. Depreciation - Moveable Equipment	<u>3.20%</u>	<u>3.20%</u>	<u>3.20%</u>	<u>3.30%</u>
2. Interest	<u>3.20%</u>	<u>3.20%</u>	<u>4.40%</u>	<u>4.50%</u>
3. Operation & Maintenance	<u>15.10%</u>	<u>15.10%</u>	<u>14.20%</u>	<u>14.40%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u> *
5. Departmental Administration	<u>26.00%</u>	<u>26.00%</u>	<u>26.00%</u>	<u>26.00%</u> *
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u> *
7. Library	<u>1.80%</u>	<u>1.80%</u>	<u>1.80%</u>	<u>1.80%</u>
8. Student Services	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
9. Utility Cost Adjustment	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>
Published On-Campus Rate - <u>Organized Research</u>	<u>54.5%</u>	<u>54.5%</u>	<u>56.0%</u>	<u>56.5%</u>

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

DocuSigned by:

 Name : _____
18AE92672369483...
 Title: Senior Director Cost Accounting and Procurement
 Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: RFSUNY and SUNY at Albany
FY Covered by Rate: Fiscal Year Ending 6/30/20 - 6/30/24

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021 PRED.</u>	<u>FYE 2022-23 PRED.</u>	<u>FYE 2024 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	<u>4.70%</u>	<u>4.70%</u>	<u>5.90%</u>	<u>6.00%</u>
b. Depreciation - Moveable Equipment	<u>3.20%</u>	<u>3.20%</u>	<u>3.20%</u>	<u>3.30%</u>
2. Interest	<u>3.20%</u>	<u>3.20%</u>	<u>4.40%</u>	<u>4.50%</u>
3. Operation & Maintenance	<u>15.10%</u>	<u>15.10%</u>	<u>14.20%</u>	<u>14.40%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
5. Departmental Administration	<u>30.00%</u>	<u>30.00%</u>	<u>30.00%</u>	<u>30.00%</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
7. Library	<u>1.80%</u>	<u>1.80%</u>	<u>1.80%</u>	<u>1.80%</u>
8. Student Services	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
9. Utility Cost Adjustment	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>
Published On-Campus Rate -<u>Research DOD Contracts</u>	<u>58.5%</u>	<u>58.5%</u>	<u>60.0%</u>	<u>60.5%</u>

DocuSigned by:

Chris Wade

18AE92672369483...

Name : _____

Senior Director Cost Accounting and Procurement

Title: _____

3/5/2021


Date: _____

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021-24 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Moveable Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>26.00%</u>	<u>26.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>0.00%</u>	<u>0.00%</u>
8. Student Services	<u>0.00%</u>	<u>0.00%</u>
9. Utility Cost Adjustment	<u>0.00%</u>	<u>0.00%</u>
Published Off-Campus Rate - <u>Organized Research</u>	<u>26.0%</u>	<u>26.0%</u>

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

DocuSigned by:

 Name : _____
18AE92672369483...
 Senior Director Cost Accounting and Procurement
 Title: _____
 Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: RFSUNY and SUNY at Albany
FY Covered by Rate: Fiscal Year Ending 6/30/20 - 6/30/24

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021-24 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	0.00%	0.00%
b. Depreciation - Moveable Equipment	0.00%	0.00%
2. Interest	0.00%	0.00%
3. Operation & Maintenance	0.00%	0.00%
4. General Administration	0.00%	0.00%
5. Departmental Administration	30.00%	30.00%
6. Sponsored Projects Administration	0.00%	0.00%
7. Library	0.00%	0.00%
8. Student Services	0.00%	0.00%
9. Utility Cost Adjustment	0.00%	0.00%
Published Off-Campus Rate - <u>Research DOD Contracts</u>	<u>30.0%</u>	<u>30.0%</u>

DocuSigned by:

 18AE92672369483...

Name : _____

Title: Senior Director Cost Accounting and Procurement


Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: RFSUNY and SUNY at Albany
FY Covered by Rate: Fiscal Year Ending 6/30/20 - 6/30/24

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021 PRED.</u>	<u>FYE 2022-24 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.30%</u>	<u>0.30%</u>	<u>0.30%</u>
b. Depreciation - Moveable Equipment	<u>0.10%</u>	<u>0.10%</u>	<u>0.10%</u>
2. Interest	<u>0.10%</u>	<u>0.10%</u>	<u>0.10%</u>
3. Operation & Maintenance	<u>4.00%</u>	<u>4.00%</u>	<u>5.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>26.00%</u>	<u>26.00%</u>	<u>26.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>1.50%</u>	<u>1.50%</u>	<u>1.50%</u>
8. Student Services	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Published On-Campus Rate -<u>Other Sponsored Activities</u>	<u>32.0%</u>	<u>32.0%</u>	<u>33.0%</u>

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.


DocuSigned by:

 Name : 18AE92672369483...
 Senior Director Cost Accounting and Procurement
 Title: _____
 Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021-24 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Moveable Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>26.00%</u>	<u>26.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>0.00%</u>	<u>0.00%</u>
8. Student Services	<u>0.00%</u>	<u>0.00%</u>
Published Off-Campus Rate - <u>Other Sponsored Activities</u>	<u>26.0%</u>	<u>26.0%</u>

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

DocuSigned by:

 18AE92672369483...

Name : _____

Senior Director Cost Accounting and Procurement

Title: _____

3/5/2021


Date: _____

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021 PRED.</u>	<u>FYE 2022-24 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	<u>3.10%</u>	<u>3.10%</u>	<u>3.90%</u>
b. Depreciation - Moveable Equipment	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>
2. Interest	<u>1.30%</u>	<u>1.30%</u>	<u>1.80%</u>
3. Operation & Maintenance	<u>8.40%</u>	<u>8.40%</u>	<u>9.10%</u>
4. General Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>26.00%</u>	<u>26.00%</u>	<u>26.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
8. Student Services	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Published On-Campus Rate -Instruction	<u>53.0%</u>	<u>53.0%</u>	<u>55.0%</u>

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

DocuSigned by:

 Name : 18AE92672369483...
 Title: Senior Director Cost Accounting and Procurement
 Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021-24 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Moveable Equipment	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.00%</u>	<u>0.00% *</u>
5. Departmental Administration	<u>26.00%</u>	<u>26.00% *</u>
6. Sponsored Projects Administration	<u>0.00%</u>	<u>0.00% *</u>
7. Library	<u>0.00%</u>	<u>0.00%</u>
8. Student Services	<u>0.00%</u>	<u>0.00%</u>
Published Off-Campus Rate -Instruction	<u>26.0%</u>	<u>26.0%</u>

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

DocuSigned by:

 18AE92672369483...

Name : _____

Senior Director Cost Accounting and Procurement

Title: _____


3/5/2021

Date: _____

Components of Published Facilities and Administrative Cost Rate

Institution: RFSUNY and SUNY at Albany
FY Covered by Rate: Fiscal Year Ending 6/30/20 - 6/30/24

<u>Rate Component</u>	<u>FYE 2020 FINAL</u>	<u>FYE 2021 PRED.</u>	<u>FYE 2022-23 PRED.</u>	<u>FYE 2024 PRED.</u>
1. a. Depreciation - Bldgs & Improvements	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
b. Depreciation - Moveable Equipment	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
2. Interest	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
3. Operation & Maintenance	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
4. General Administration	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>
5. Departmental Administration	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
6. Sponsored Projects Administration	<u>5.50%</u>	<u>5.50%</u>	<u>6.50%</u>	<u>7.50%</u>
7. Library	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
8. Student Services	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Published -Rate -IPA	<u>6.0%</u>	<u>6.0%</u>	<u>7.0%</u>	<u>8.0%</u>

DocuSigned by:

 18AE92672369483...

Name : _____
 Senior Director Cost Accounting and Procurement

Title: _____

Date: 3/5/2021

Friedman Declaration

Exhibit E

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F6
 ORGANIZATION:
 RFSUNY and SUNY at Buffalo
 35 State Street, 3rd Floor
 Albany, NY 12207-2826

Date: 09/04/2024
 FILING REF.: The preceding
 agreement was dated
 04/15/2024

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)	
<u>EFFECTIVE PERIOD</u>						
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>	
PRED.	07/01/2024	06/30/2025	61.00	On-Campus	Research	
PRED.	07/01/2025	06/30/2029	60.10	On-Campus	Research	
PRED.	07/01/2024	06/30/2025	64.00	On-Campus	Research DOD Contract	
PRED.	07/01/2025	06/30/2029	63.10	On-Campus	Research DOD Contract	
PRED.	07/01/2024	06/30/2029	29.00	Off-Campus	Research DOD Contract	
PRED.	07/01/2024	06/30/2029	55.50	On-Campus	Instruction	
PRED.	07/01/2024	06/30/2029	42.00	On-Campus	Other Sponsored Programs	
PRED.	07/01/2024	06/30/2029	26.00	Off-Campus	All Prog. exc. DOD Con.	
PRED.	07/01/2024	06/30/2029	8.50	All	IPA (A)	
PROV.	07/01/2029	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2029.	

*BASE

ORGANIZATION: RFSUNY and SUNY at Buffalo

AGREEMENT DATE: 09/04/2024

For all awards beginning 6/30/2025 and earlier, the Base is as follows:

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

For all awards beginning 7/1/2025 and later, the Base is as follows:

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$50,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

(A) See Special Remarks (6)

ORGANIZATION: RFSUNY and SUNY at Buffalo

AGREEMENT DATE: 09/04/2024

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	39.50	All	Regular Employees
FIXED	7/1/2024	6/30/2025	31.00	All	Post Doctorals
FIXED	7/1/2024	6/30/2025	14.00	All	Summer Employees
FIXED	7/1/2024	6/30/2025	13.00	All	Graduate Students
FIXED	7/1/2024	6/30/2025	5.50	All	Undergraduate Student
PROV.	7/1/2025	6/30/2028	39.50	All	Regular Employees
PROV.	7/1/2025	6/30/2028	33.00	All	Post Doctorals
PROV.	7/1/2025	6/30/2028	14.50	All	Summer Employees
PROV.	7/1/2025	6/30/2028	13.50	All	Graduate Students
PROV.	7/1/2025	6/30/2028	5.50	All	Undergraduate Student

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

Salaries and wages.

ORGANIZATION: RFSUNY and SUNY at Buffalo

AGREEMENT DATE: 09/04/2024

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.

ORGANIZATION: RFSUNY and SUNY at Buffalo

AGREEMENT DATE: 09/04/2024

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation for SUNY and SUNY at Buffalo.

2. For all activities performed in facilities not owned or leased by the institution or to which rent is directly allocated to the project(s), the off-campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees: Retiree Health Insurance, Retirement Expense, Social Security, NYS Unemployment Insurance, NYS Disability Insurance, Group Health Insurance, Group Life Insurance, Long Term Disability Insurance, Workers' Compensation, Dental Insurance, Vacation & Sick Leave*, and Vision Benefits.

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs: Social Security, Retirement, Health Insurance, Unemployment Benefits, Workers' Compensation, Survivors' Benefits, Dental Insurance, Employee Benefit Funds, and Vision Benefits.

4. 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:

For all awards beginning 6/30/2025 and earlier, \$5,000

For all awards beginning 7/1/2025 and later, \$10,000

5. 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 cost of these paid absences are not made.

6. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.

7. Your FB proposal based on actual costs for the fiscal year ended 06/30/2024 is due in our office by 12/31/2024, and you IDC proposal based on actual costs for the fiscal year ending 06/30/2028 is due in our office by 12/31/2028.

ORGANIZATION: RFSUNY and SUNY at Buffalo
 AGREEMENT DATE: 09/04/2024

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:

RFSUNY and SUNY at Buffalo

(INSTITUTION)



(SIGNATURE)

David Martin

(NAME)

Assoc. Director Cost Accounting & AP/Purchasing

(TITLE)

11/19/2024

(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: 2024.11.18 07:27:44 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

09/04/2024

(DATE)

HHS REPRESENTATIVE: Ryan McCarthy

TELEPHONE:

(212) 264-2069

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

<u>Rate Type:</u>	Pred.	Pred.
<u>FY Covered by Rate:</u>	7/1/24- 06/30/25	7/1/25- 06/30/29
<u>Rate Component</u>		
1. Depreciation - Bldgs & Improvements	5.5%	5.5%
2. Depreciation - Equipment	4.0%	3.5%
3. Operation & Maintenance	17.2%	16.8%
4. Interest	6.0%	6.0%
5. Library	1.3%	1.3%
6. General Administration	0.0%	0.0%
7. Departmental Administration	26.0%	26.0%
8. Sponsored Funds Administration	0.0%	0.0%
9. Utility Cost Adjustment	1.0%	1.0%
Published On-Campus Rate - Research	61.0%	60.1%

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

<u>Rate type:</u>	Pred.
	7/1/24-
<u>FY Covered by Rate:</u>	<u>06/30/29</u>

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Utility Cost Adjustment	<u>0.0%</u>	
Published Off-Campus Rate - Research	<u><u>26.0%</u></u>	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

<u>Rate type:</u>	<u>Pred.</u>	<u>Pred.</u>
<u>FY Covered by Rate:</u>	<u>7/1/24-</u>	<u>7/1/25-</u>
	<u>06/30/25</u>	<u>06/30/29</u>
<u>Rate Component</u>		
1. Depreciation - Bldgs & Improvements	5.0%	5.0%
2. Depreciation - Equipment	4.0%	3.5%
3. Operation & Maintenance	17.7%	17.3%
4. Interest	6.0%	6.0%
5. Library	1.3%	1.3%
6. General Administration	6.8%	6.8%
7. Departmental Administration	14.7%	14.7%
8. Sponsored Funds Administration	7.5%	7.5%
9. Utility Cost Adjustment	1.0%	1.0%
Published On-Campus Rate - Research DOD	64.0%	63.1%

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

<u>Rate type:</u>	Pred.
	7/1/24-
<u>FY Covered by Rate:</u>	<u>06/30/29</u>

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	6.8%	*
7. Departmental Administration	14.7%	*
8. Sponsored Funds Administration	7.5%	*
9. Utility Cost Adjustment	<u>0.0%</u>	
Published Off-Campus Rate - Research DOD	<u>29.0%</u>	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

<u>Rate type:</u>	Pred.
	7/1/24-
<u>FY Covered by Rate:</u>	<u>06/30/29</u>

<u>Rate Component</u>		
1. Depreciation - Bldgs & Improvements	6.8%	
2. Depreciation - Equipment	0.6%	
3. Operation & Maintenance	10.5%	
4. Interest	3.4%	
5. Library	8.2%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	<u>0.0%</u>	
Published On-Campus Rate - Instruction	<u><u>55.5%</u></u>	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate type:	Pred.
	7/1/24-
FY Covered by Rate:	06/30/29

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	0.0%	*
7. Departmental Administration	26.0%	*
8. Sponsored Funds Administration	0.0%	*
9. Student Services	0.0%	
Published Off-Campus Rate - Instruction	26.0%	

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo
Rate type: Pred.
FY Covered by Rate: 7/1/24-
06/30/29

<u>Rate Component</u>	
1. Depreciation - Bldgs & Improvements	2.0%
2. Depreciation - Equipment	2.0%
3. Operation & Maintenance	9.3%
4. Interest	1.6%
5. Library	1.1%
6. General Administration	0.0%
7. Departmental Administration	26.0%
8. Sponsored Funds Administration	0.0%
9. Student Services	<u>0.0%</u>
Published On-Campus Rate - OSP	<u><u>42.0%</u></u>

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

<u>Rate type:</u>	Pred.
	7/1/24-
<u>FY Covered by Rate:</u>	<u>06/30/29</u>

Rate Component

1. Depreciation - Bldgs & Improvements	0.0%
2. Depreciation - Equipment	0.0%
3. Operation & Maintenance	0.0%
4. Interest	0.0%
5. Library	0.0%
6. General Administration	0.0%
7. Departmental Administration	26.0%
8. Sponsored Funds Administration	0.0%
9. Student Services	<u>0.0%</u>
Published Off-Campus Rate - OSP	<u><u>26.0%</u></u>

* Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

<u>Rate type:</u>	Pred.
	7/1/24-
<u>FY Covered by Rate:</u>	<u>06/30/29</u>

Rate Component

1. Depreciation - Bldgs & Improvement:	0.0%	
2. Depreciation - Equipment	0.0%	
3. Operation & Maintenance	0.0%	
4. Interest	0.0%	
5. Library	0.0%	
6. General Administration	1.0%	*
7. Departmental Administration	0.0%	*
8. Sponsored Funds Administration	7.5%	*
9. Student Services	<u>0.0%</u>	
Published Rate - IPA	<u><u>8.5%</u></u>	

* Reflects provisions of Appendix III to Part 200 of Uniform G Costs Identification and Assignment, and Rate Determination for Higher Education (IHEs), C.8. dated December 26, 2013.

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024