

**Office of Sponsored Programs
RATE SUMMARY - FY 2006 (Final - 8/25/05)**

Facilities and Administrative Rates

Sponsor Type	Rate Type	Effective Period		Applicable to	Location	Rate	Base	
		From	To					
Government & Non-Profits	Predetermined	7/1/2005	6/30/2007	Academic Research Center	On-campus	49.00%	(a)	
					Off-campus	26.00%	(a)	
				Sponsored Instruction		55.60%	(a)	
				Other Sponsored Agreements		31.90%	(a)	
	Fixed	7/1/2005	6/30/2006	Denver Research Institute	On-campus (1)	46.00%	(a)	
					Uncapped (2)	50.00%	(a)	
					Off-campus	26.00%	(a)	
	Fixed	7/1/2005	6/30/2006	Eleanor Roosevelt Institute		57.00%	(a)	
	Industry (For-profits) & Foreign governments	Fixed	7/1/2005	6/30/2006	Academic Research Center	On-campus	58.50%	(a)
						Off-campus	34.80%	
Sponsored Instruction						89.00%	(a)	
Other Sponsored Agreements						41.40%	(a)	
Denver Research Institute					On-campus	52.20%	(a)	
					Off-campus	30.50%		
Eleanor Roosevelt Institute						63.30%	(a)	

Fringe Benefit Rates

All sponsors	Fixed	7/1/2005	6/30/2006	Appointed		23.40%	(b)
				Non-Appointed		3.40%	(c)
				Students		0.20%	(c)
All sponsors	Fixed	7/1/2005	Until amended	Leave Reserve	(3)	15.00%	(e)

DRI Lab Rates

All users	Fixed	7/1/2005	6/30/2006	DRI Lab	\$	1.00	(d)
				Law Enforcement Lab	\$	2.00	(d)

ERI Animal Facility Rates

All DU users	Fixed	7/1/2005	6/30/2006	ERI Animal Facility	\$	0.39	(f)
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Applicable to:

- (1) Applies to DOD contracts awarded before November 30, 1993, all Non-DOD Instruments, and all DOD Grants.
- (2) Applies to only DOD contracts awarded on or after November 30, 1993 in accordance with and under the authority of DFARS 231.303(1).
- (3) Applies to all appointed, benefited, non-faculty positions.

Distribution bases:

- (a) Modified Total Direct Cost (MTDC), as defined in OMB Circular A-21, consists of salaries and wages, fringe benefits, materials and 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). Equipment (defined as having an acquisition cost equal to or greater than \$5,000 and useful life of more than one year for acquisitions on or after 1 July 2002), capital expenditures, charges for patient care and tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000 is excluded.
- (b) Total Salaries and Wages, including holidays, vacations, sick leave, and overtime.
- (c) Total Salaries and Wages and overtime.
- (d) Direct Labor Hours.
- (e) Total Salaries and Wages and Fringe Benefits.
- (f) Per diem per cage.