



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Suite 1140  
Dallas, TX 75202

July 14, 2025

~~Arlean Wehle~~ Daniel Cocran, CPA

Executive Director of Accounting Services  
LSU Health Sciences Center, New Orleans  
433 Bolivar Street  
Suite 811  
New Orleans, LA 70112-2223

Mr. Cocran

Dear ~~Ms. Wehle~~:

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

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

Faculty & Staff  
Postdoctoral Fellows

	<u>2024/2026</u>
Faculty & Staff	\$1,207,021
Postdoctoral Fellows	(\$18,597)

The fixed rates for the fiscal years ended June 30, 2024 are considered final.

A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending 06/30/2025 is due in our office by 12/31/2025.

An indirect cost proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. The next indirect cost proposal based on actual costs for the fiscal year ending 06/30/2025 is due in our office by 12/31/2025 .

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

Sincerely,  
Olulola O.  
Oluborode - S  
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Digitally signed by  
Olulola O.  
Oluborode - S  
Date: 2025.07.18  
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Olulola Oluborode, Director  
Cost Allocation Services

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL.

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1726087770A2  
ORGANIZATION:  
LSU Health Sciences Center, New Orleans  
433 Bolivar Street  
Suite 811  
New Orleans, LA 70112-2223

Date: 07/14/2025  
FILING REF.: The preceding  
agreement was dated  
05/03/2024

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.	07/01/2023	06/30/2026	50.00	On Campus	Organized Research
PRED.	07/01/2023	06/30/2026	52.00	On Campus	Instruction
PRED.	07/01/2023	06/30/2026	40.00	On Campus	Other Sponsored Activities
PRED.	07/01/2021	06/30/2026	26.00	Off Campus	All Programs
PROV.	07/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2026

#### \*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.

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

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<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	41.00	All	F/T Faculty & Staff
FIXED	7/1/2024	6/30/2025	9.00	All	Post Doctoral
FIXED	7/1/2025	6/30/2026	38.00	All	F/T Faculty & Staff
FIXED	7/1/2025	6/30/2026	15.00	All	Post Doctoral
PROV.	7/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2026

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

Salaries and wages.



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## SECTION II: SPECIAL REMARKS

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### TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed below.

### TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

OFF-CAMPUS DEFINITION: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

### FRINGE BENEFITS:

Retirement  
Unemployment Insurance  
Health Insurance  
Terminal Leave  
Sabbatical Leave  
Unfunded Retirement  
Worker's Compensation  
FICA  
Life Insurance  
Stipends

\*This Rate Agreement reflects new Fringe Benefits Rates only.\*

Your next fringe benefit proposal, based on actual costs for the fiscal year ending 06/30/2025, is due in our office by 12/31/2025. Your next facilities and administrative proposal, based on actual costs for the fiscal year ending 06/30/2025, is due in our office by 12/31/2025.

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.

### 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:

LSU Health Sciences Center, New Orleans

(INSTITUTION)

(SIGNATURE)

Daniel Cocran, CPA

(NAME)

Executive Director of Accounting Services

(TITLE)

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

07/14/2025

(DATE)

HHS REPRESENTATIVE: Ernest Kinneer

TELEPHONE:

(214) 767-3261

Digitally signed by  
Olulola O. Oluborode -  
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Date: 2025.07.18  
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