

**NON-PROFIT RATE AGREEMENT**

EIN #: 86-0138043

NSF INS CODE: 4003110000

ORGANIZATION:  
 Association of Universities for Research in Astronomy, Inc. (AURA)  
 Central Administrative Services (CAS)  
 P.O. Box 26732  
 Tucson, AZ 85726

DATE: January 26, 2015

FILING REF: The preceding rate agreement was dated September 20, 2013

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 II.

**SECTION I: INDIRECT COST RATES**

**\*\*The following rates and bases are applicable for use at NSF-funded Centers (NOAO, NSO, NSO-DKIST, Gemini and LSST) and AURA-Corporate only. These rates are not authorized for use at STScI.**

**FYs 2013 and 2014**

**Human Resources Rate**

<u>Type</u>	<u>Period</u>	<u>Rate</u>	<u>Base</u>
FINAL	10/01/12 – 09/30/13	2.23%	(a)
PROVISIONAL	10/01/13 – 09/30/14	2.37%	(a)

(a) The **direct cost base** for this rate consists of direct salaries and wages of personnel at NSF-funded AURA Centers (NOAO, NSO, DKIST, Gemini and LSST) and of AURA-O staff in Chile.

**Accounting and Procurement Rate**

<u>Type</u>	<u>Organization</u>	<u>Period</u>	<u>Rate</u>	<u>Base</u>
FINAL	NOAO and Gemini	10/01/12 – 09/30/13	3.36%	(b)
PROVISIONAL	NOAO and Gemini	10/01/13 – 09/30/14	3.04%	(b)
FINAL	LSST	10/01/12 – 09/30/13	2.92%	(b)
PROVISIONAL	LSST	10/01/13 – 09/30/14	2.67%	(b)
FINAL	AURA Corporate and NSO	10/01/12 – 09/30/13	2.12%	(b)
PROVISIONAL	AURA Corporate and NSO	10/01/13 – 09/30/14	1.98%	(b)
FINAL	NSO-ATST (now DKIST)	10/01/12 – 09/30/13	1.67%	(b)
PROVISIONAL	NSO-ATST (now DKIST)	10/01/13 – 09/30/14	1.61%	(b)

(a) The **direct cost base** for this rate consists of total direct costs, excluding the portion of each subaward or major purchase in excess of \$25,000 per year. For the purpose of this rate, “major purchase” is defined as any contract or subaward with a value that exceeds \$25,000 per year.

**FYs 2013 and 2014 (cont'd)**

**Management and Business IT Cost (Fixed Price)**

<u>Type</u>	<u>Organization</u>	<u>Period</u>	<u>Amount</u>
FINAL	Gemini, LSST, NOAO and NSO	10/01/12 – 09/30/13	\$242,978 each
PROVISIONAL	Gemini, LSST, NOAO and NSO	10/01/13 – 09/30/14	\$231,166 each

**Note:** The Management and Business IT Cost rate is discontinued as of October 1, 2014.

**FY 2015**

**\*\*Beginning in FY 15, the Central Administrative Services Rate now includes the costs previously recovered through the Accounting and Procurement and Management and Business IT rates.**

**Human Resources Rate**

<u>Type</u>	<u>Period</u>	<u>Rate</u>	<u>Base</u>
PROVISIONAL	10/01/14 – 09/30/15	2.71%	(a)

(a) The **direct cost base** for this rate consists of direct salaries and wages of personnel at NSF-funded AURA Centers (NOAO, NSO, DKIST, Gemini and LSST) and of AURA-O staff in Chile.

**Central Administrative Services Rate**

<u>Type</u>	<u>Organization</u>	<u>Period</u>	<u>Rate</u>	<u>Base</u>
PROVISIONAL	NOAO, Gemini and LSST	10/01/14 – 09/30/15	4.04%	(b)
PROVISIONAL	AURA Corporate and NSO	10/01/14 – 09/30/15	2.80%	(b)
PROVISIONAL	NSO-DKIST	10/01/14 – 09/30/15	2.46%	(b)

(b) The **direct cost base** for this rate consists of total direct costs, excluding the portion of each subaward or major purchase in excess of \$25,000 per year. For the purpose of this rate, “major purchase” is defined as any contract or subaward with a value that exceeds \$25,000 per year.

---

FINAL rates are applicable to a specified past period and are based on the actual costs of the period. A final rate is not subject to adjustment.

PROVISIONAL rates are temporary rates applicable to a specified current or future period which is used for funding, interim reimbursement, and reporting indirect costs on awards pending the establishment of a final rate for the period. A provisional rate is subject to adjustment for the period it is issued, through the issuance of a final rate, after the actual expenses for the period are known.

SECTION II: GENERAL TERMS

- A. LIMITATIONS: Use of the rates contained in this agreement is subject to any applicable contractual or grant limitations. Acceptance of these rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the contractor or grantee were included in its indirect cost proposal and that such costs are legal obligations of the contractor or grantee, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent treatment.
- B. AUDIT: All costs, direct and indirect, Federal and non-Federal are subject to audit. Adjustments to amounts resulting from audit of cost allocation plan or indirect rate proposal upon which the negotiation of this agreement was based will be compensated for in subsequent negotiation.
- C. ACCOUNTING CHANGES: The rates contained in this agreement are based on the accounting system in effect at the time the proposal was prepared and the rates were negotiated. Changes to the method of accounting which effect the amount of reimbursement resulting from the use of these rates require the prior approval of this office. Failure to obtain such approval may result in subsequent cost disallowances.
- D. PROVISIONAL RATES: If a provisional rate is in this Agreement, it is a temporary rate established for the organization to permit funding and reporting of indirect costs pending establishment of a final rate (the rate determined at the end of an accounting period using "actual" direct and indirect cost data). The provisional rates contained in this agreement are subject to unilateral amendment by the Government or bilateral amendments by the contracting parties at any time.
- E. NOTIFICATION TO FEDERAL AGENCIES: Copies of this document may be provided to other Federal offices as a means of notifying them of the rates agreed to herein.

BY THE ORGANIZATION:

ON BEHALF OF THE FEDERAL GOVERNMENT:

Association of Universities for Research in  
Astronomy, Inc. (AURA)

National Science Foundation

Central Administrative Services (CAS)  
\_\_\_\_\_  
(Organization)

\_\_\_\_\_  
(Agency)

*Del Nam*  
\_\_\_\_\_  
(Signature)

*Charles D. Zeigler*  
\_\_\_\_\_  
(Signature)

*Deborah Narcisso*  
\_\_\_\_\_  
(Name)

Charles D. Zeigler  
\_\_\_\_\_  
(Name)

*VP Administration*  
\_\_\_\_\_  
(Title)

Team Lead, Cost Analysis and Indirect  
Cost, CAAR/DIAS/BFA  
\_\_\_\_\_  
(Title)

*2/18/15*  
\_\_\_\_\_  
(Date)

*2/24/2015*  
\_\_\_\_\_  
(Date)

NSF Negotiator: Meghan A. Benson  
Telephone: (703) 292-4884