

## **Michael Leonard**

The Division of Cost Allocation (DCA) is under the Program Support Center (PSC) of the Department of Health and Human Services (HHS). HHS is designated by the Office of Management and Budget (OMB) as the cognizant federal agency for reviewing and negotiating facility and administrative (indirect) cost rates, fringe benefit rates, special rates as determined to be appropriate, research patient care rates, statewide cost allocation plans and public assistance cost allocation plans. These indirect cost rates and cost allocation plans are used by grantee institutions to charge Federal programs for administrative and facility costs associated with conducting Federal programs.

Michael R. Leonard is the College & University National Specialist for DCA working from the New York field office. He began his Federal career in 1989 with the Defense Contract Audit Agency and has worked with DCA since 1991. At DCA he has primarily specialized in the college and university area negotiating many major institution F&A cost rates. In 2005, he was named the DCA College & University National Specialist representing DCA in providing technical assistance and training on national policies and practices related to colleges and universities.