

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1716003252A3

DATE: 07/26/2013

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/24/2012

University of Arkansas
316 Administration Building
Fayetteville, AR 72701

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.	07/01/2013	06/30/2014	46.00	On Campus.	Organized Research
PRED.	07/01/2014	06/30/2015	46.50	On Campus	Organized Research
PRED.	07/01/2015	06/30/2016	47.00	On Campus	Organized Research
PRED.	07/01/2016	06/30/2017	47.50	On Campus	Organized Research
PRED.	07/01/2013	06/30/2017	49.00	On Campus	Instruction
PRED.	07/01/2013	06/30/2017	37.00	On Campus	Other Sponsored Activities
PRED.	07/01/2013	06/30/2017	46.00	On Campus	AG. Exp. Station
PRED.	07/01/2013	06/30/2017	42.00	On Campus	Ark. Arch. Survey Inst.
PRED.	07/01/2013	06/30/2017	31.00	On Campus	Coop Ext. Service
PRED.	07/01/2013	06/30/2017	30.00	On Campus	Criminal Justice Inst.
PRED.	07/01/2013	06/30/2017	37.00	On Campus	Clinton School
PRED.	07/01/2013	06/30/2017	26.00	Off Campus	All Programs

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2017	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2017.	

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, 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). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

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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	7/1/2012	6/30/2013	0.50	All	Group #1
FIXED	7/1/2012	6/30/2013	8.00	All	Group #2
FIXED	7/1/2012	6/30/2013	3.40	All	Group #3
FIXED	7/1/2012	6/30/2013	17.50	All	Group #4
FIXED	7/1/2012	6/30/2013	29.90	All	Group #5
FIXED	7/1/2012	6/30/2013	32.80	All	Co-op. Ext. Svcs Grp #1
FIXED	7/1/2012	6/30/2013	6.20	All	Co-op. Ext. Svcs Grp #2
FIXED	7/1/2013	6/30/2014	0.40	All.	Group #1
FIXED	7/1/2013	6/30/2014	7.30	All	Group #2
FIXED	7/1/2013	6/30/2014	3.10	All	Group #3
FIXED	7/1/2013	6/30/2014	16.00	All	Group #4
FIXED	7/1/2013	6/30/2014	27.10	All	Group #5
FIXED	7/1/2013	6/30/2014	32.10	All	Co-op Ext. Svcs Grp #1
FIXED	7/1/2013	6/30/2014	4.60	All	Co-Op Ext. Svcs. Grp #2
PROV.	7/1/2014	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2014.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:
 Salaries and wages.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rates listed in the Fringe Benefits section of this agreement. The fringe benefits included in the rates 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: For all activities performed in facilities not owned by the institution and 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 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.

Equipment Definition -
Through fiscal year ended 6/30/2012, equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$2,500 or more per unit. Effective 7/01/2012, the acquisition cost of equipment as defined above, is \$5,000 or more per unit.

FRINGE BENEFITS:

- FICA
- Retirement
- Worker's Compensation
- Life Insurance
- Unemployment Insurance
- Health Insurance
- Tuition Remission
- Dental Insurance
- Long Term Disability
- Employee Assistance Program

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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 facilities and administrative cost pools 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 facilities and administrative 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 facilities and administrative 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 Office of Management and Budget Circular A-21, and should be applied to grants, contracts and other agreements covered by this Circular, 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 facilities and administrative 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 facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

University of Arkansas

(INSTITUTION)

D. O. Pederson

(SIGNATURE)

Donald O Pederson

(NAME)

Vice Chancellor for Finance & Adm

(TITLE)

7/30/13

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif Karim

(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

7/26/2013

(DATE) 0009

HHS REPRESENTATIVE: Theodore Foster

Telephone: (214) 767-3261

COMPONENTS OF THE PUBLISHED FACILITIES & ADMINISTRATIVE COST RATE

University of Arkansas

INSTITUTION:

June 30, 2014 through June 30, 2017

FY COVERED BY RATE:

RATE TYPE:

RATE COMPONENTS:

- Building Depreciation
- Equipment Depreciation
- Interest
- Operations & Maintenance
- Library
- Utility Cost Allowance
- Administrative Component
- F&A Rate

CONCURRENCE:

	ORGANIZED RESEARCH				INSTRUCTION	OSA	AES	ARK. ARCH	COOP	CRIM. JUST	CLINTON	ALL PROG.
	On-Camp FY 2014	On-Camp FY 2015	On-Camp FY 2016	On-Camp FY 2017	On-Camp FY 14 - 17	On-Camp FY 14 - 17	On-Camp FY 14 - 17	On-Camp FY 14 - 17	On-Camp FY 14 - 17	On-Camp FY 14 - 17	On-Camp FY 14 - 17	Off-Camp FY 14 - 17
4.6	4.8	4.9	5.0	3.8	2.0	3.3	2.6	1.1	0.0	0.0	0.0	0.0
3.3	3.4	3.5	3.6	2.8	1.6	1.8	1.5	1.3	0.2	3.3	0.0	0.0
2.1	2.1	2.2	2.2	1.6	0.7	0.2	0.0	0.0	0.0	0.0	7.7	0.0
9.1	9.3	9.5	9.8	6.0	5.8	14.0	11.3	2.6	3.8	0.0	0.0	0.0
0.9	0.9	0.9	0.9	8.8	0.9	0.7	0.6	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26.0	26.0	26.0
26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	30.0	37.0	26.0
46.0	46.5	47.0	47.5	49.0	37.0	46.0	42.0	31.0	26.0	37.0	26.0	26.0

University of Arkansas
(Institution)

S. O. Pederson
(Signature)

Donald O Pederson
(Name)

Vice Chancellor for Adm & Finance
(Title)

7/30/13
(Date)