



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

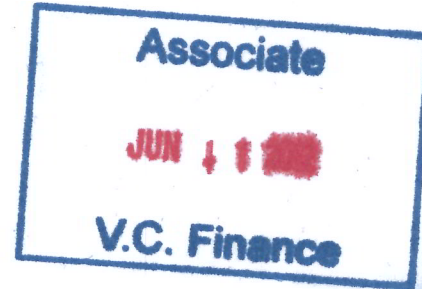
*Contracts
F + A rate
agreement*

COPY

7700 Wisconsin Avenue, Suite 2300
Bethesda, MD 20814
Phone: 301-492-4855
Fax: 301-492-5081

May 24, 2012

Mr. Reade Taylor
Vice Chancellor for Business Affairs
University of North Carolina at Greensboro
254 Mossman Building
PO Box 26170
Greensboro, NC 274002-6170



Dear Mr. Taylor:

A copy of the facilities and administrative (F&A) cost Rate Agreement is being mailed to you for your 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 F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree that the differences between the fixed and actual fringe benefit costs for the fiscal year ended June 30, 2011 are:

- Under-recovery of \$94,372 applicable to Faculty and Professional Staff
- Under-recovery of \$142,057 applicable to Non-Academic Staff
- Under-recovery of \$81,508 applicable to Temporary Employees/Students

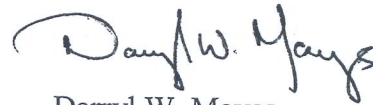
These amounts are included in your fixed fringe benefit rates for the fiscal year ending June 30, 2013 which are listed in the attached Rate Agreement.

Please have the agreement signed by an authorized representative of your organization and send to me, retaining a copy for your files. We will reproduce and distribute the Rate Agreement to the appropriate awarding organizations of the Federal Government for their use.

Mr. Taylor
May 24, 2012
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A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefits under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit proposal for the fiscal year ending June 30, 2012, will be due in our office by December 31, 2012.


Sincerely,



Darryl W. Mayes
Director, Mid-Atlantic Field Office
Division of Cost Allocation

CONCURRENCE:

University of North Carolina at Greensboro
(Institution)


(Signature)

Reade Taylor
(Name)

Vice Chancellor for Business Affairs
(Title)

6/25/12
(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

COPY

EIN: 1566001468A1

DATE: 05/24/2012

ORGANIZATION:

FILING REF.: The preceding
agreement was dated
02/09/2011University of North Carolina at
Greensboro
254 Mossman Building
Greensboro, NC 27412-5001The 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>
FINAL	07/01/2008	06/30/2010	39.50	On-Campus	Orgn. Research
PRED.	07/01/2010	06/30/2013	43.50	On-Campus	Orgn. Research
FINAL	07/01/2008	06/30/2010	26.00	Off-Campus	Orgn. Research
PRED.	07/01/2010	06/30/2013	26.00	Off-Campus	Orgn. Research
FINAL	07/01/2008	06/30/2010	55.40	On-Campus	Instruction
PRED.	07/01/2010	06/30/2013	55.40	On-Campus	Instruction
FINAL	07/01/2008	06/30/2010	26.00	Off-Campus	Instruction
PRED.	01/01/2010	06/30/2013	26.00	Off-Campus	Instruction
FINAL	07/01/2008	06/30/2010	43.00	On-Campus	Other Spon Act
PRED.	01/01/2010	06/30/2013	43.70	On-Campus	Other Spon Act
FINAL	07/01/2008	06/30/2010	26.00	Off-Campus	Other Spon Act
PRED.	07/01/2010	06/30/2013	26.00	Off-Campus	Other Spon Act

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2013	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2013.

*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.

ORGANIZATION: University of North Carolina at Greensboro
AGREEMENT DATE: 05/24/2012

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	1.00	All	Faculty & Prof. Staff
FIXED	7/1/2012	6/30/2013	2.20	All	Non-Acad. (SPA Perm.)
FIXED	7/1/2012	6/30/2013	0.80	All	Temp. Empl. & Students
PROV.	7/1/2013	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2013.

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

ORGANIZATION: University of North Carolina at Greensboro
AGREEMENT DATE: 05/24/2012

SECTION II: SPECIAL REMARKS

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: 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. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

This organization uses fringe benefits for estimating direct fringe benefit costs on grant applications and contract proposals. The following fringe benefits are covered by the fringe benefits listed in Section I: Worker's Compensation, Unemployment, Accrued Leave payouts at Termination and Severance, Short-Term Disability, and Employee Assistance Program.

For cash claims and final reporting purposes, the following fringe benefits are specifically identified to each employee and charged individually as direct costs: FICA/Medicare, Health Insurance and Retirement.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit.

This Rate Agreement updates fringe benefit rates only.

ORGANIZATION: University of North Carolina at Greensboro

AGREEMENT DATE: 05/24/2012

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 Circular, 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 North Carolina at Greensboro

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Mayes

(NAME)

Director, Mid-Atlantic Field Office

(TITLE)

5/24/2012

(DATE) 0311

HHS REPRESENTATIVE:

Steven Zuraf

Telephone:

(301) 492-4855