



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Room 732  
Dallas, TX 75202  
PHONE: (214) 767-3261  
FAX: (214) 767-3264  
EMAIL: [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov)

June 20, 2016

Mr. Charles A. Maimone  
Vice Chancellor for Business Affairs  
University of North Carolina – at Greensboro  
254 Mossman Building  
Greensboro, NC 27412

Dear Mr. Maimone:

A copy of a facilities and administrative (F&A) cost and fringe benefit (FB) Rate Agreement are being sent to you for your signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning F&A and FB rates that may be used to support your claim for these indirect costs on grants and contracts with the Federal Government.

Please have the Agreement signed by an authorized representative of your organization and return it to me by email, retaining the copy for your files. Our email address is [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov). We will 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 ending June 30, 2016 based on actual costs for the fiscal year ended June 30, 2014 and FB cost rates for the fiscal year ending June 30, 2017 based on actual costs for the fiscal year ended June 30, 2015 under-recovered (-) or over-recovered (+) amounts are listed below:

	<u>2014/2016</u>	<u>2015/2017</u>
Permanent Faculty & Staff:	(\$581,367)	(\$405,288)
Non-Permanent Temporary & Student Employees:	(49,625)	33,118

The fixed rate(s) for the fiscal years ended June 30, 2014 and June 30, 2015 are considered final.

Mr. R. Taylor  
June 8, 2016  
Page 2 of 2

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 June 30, 2016 is due in our office by December 31, 2016. Your next Facilities and Administrative cost rate proposal based on actual costs for the fiscal year ending June 30, 2018 is due in our office by December 31, 2018. Please submit your proposal electronically via email to [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov).

Since this is an integral part of the negotiation agreement, please note your acceptance by signing in the space provided below of this letter.

Thank you for your cooperation.

Sincerely,

Arif M. Karim

-S

Arif Karim

Director

Cost Allocation Services

Digitally signed by Arif M. Karim -S  
DN: c=US, o=U.S. Government, ou=HHS,  
ou=PSC, ou=People, cn=Arif M. Karim -S,  
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Date: 2016.06.14 15:33:30 -05'00'

Enclosures

ACCEPTANCE

University of North Carolina at Greensboro

Institution

Charles Maimone

Signature

CHARLES MAIMONE

Name

VCBA

Title

6/23/16

Date

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1566001468A1

DATE: 06/08/2016

ORGANIZATION:

FILING REF.: The preceding  
agreement was dated  
04/23/2015

University of North Carolina at  
Greensboro

254 Mossman Building

Greensboro, NC 27412-5001

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 (%) LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	07/01/2013	06/30/2014	43.50 On-Campus	Organized Research
FINAL	07/01/2013	06/30/2014	55.40 On-Campus	Instruction
FINAL	07/01/2013	06/30/2014	43.70 On-Campus	Other Sponsored Activities
FINAL	07/01/2013	06/30/2014	26.00 Off-Campus	All Programs
PRED.	07/01/2014	06/30/2019	45.50 On-Campus	Organized Research
PRED.	07/01/2014	06/30/2019	55.50 On-Campus	Instruction
PRED.	07/01/2014	06/30/2019	45.50 On-Campus	Other Sponsored Activities
PRED.	07/01/2014	06/30/2019	26.00 Off-Campus	All Programs
PROV.	07/01/2019	06/30/2021		Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

\*BASE

ORGANIZATION: University of North Carolina at Greensboro

AGREEMENT DATE: 6/8/2016

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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.

ORGANIZATION: University of North Carolina at Greensboro

AGREEMENT DATE: 6/8/2016

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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	7/1/2015	6/30/2016	2.60	All	Permanent Faculty & Staff
FIXED	7/1/2015	6/30/2016	1.00	All	Non-Permanent Temporary & Student Employees
FIXED	7/1/2016	6/30/2017	2.50	All	Permanent Faculty & Staff
FIXED	7/1/2016	6/30/2017	0.40	All	Non-Permanent Temporary & Student Employees
PROV.	7/1/2017	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2017.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.



ORGANIZATION: University of North Carolina at Greensboro

AGREEMENT DATE: 6/8/2016

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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: 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.

The next fringe benefit proposal for the fiscal year ending June 30, 2016, will be due in our office by December 31, 2016. The next indirect cost rate proposal based on actual costs for the fiscal year ending June 30, 2018 is due in our office by December 31, 2018.

ORGANIZATION: University of North Carolina at Greensboro

AGREEMENT DATE: 6/8/2016

### 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 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 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)

*Charles Maimone*

(SIGNATURE)

*CHARLES MAIMONE*

(NAME)

*VCRA*

(TITLE)

*6/23/16*

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

*Arif M. Karim -S*

Digitally signed by Arif M. Karim -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, cn=Arif M. Karim -S,  
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Date: 2016.06.14 15:32:49 -05'00'

(SIGNATURE)

*Arif Karim*

(NAME)

*Director, Cost Allocation Services*

(TITLE)

*6/8/2016*

(DATE) 0311

HHS REPRESENTATIVE: *Theodore Foster*

Telephone: *(214) 767-3261*