

# COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:

DATE:07/30/2018

ORGANIZATION:

FILING REF.: The preceding  
agreement was dated  
12/20/2012

Howard University  
2244 10th Street NW

Washington, DC 20059

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>
FINAL	07/01/2016	06/30/2018	51.00	On-Campus	Organized Research
FINAL	07/01/2016	06/30/2018	26.00	Off-Campus	Organized Research
FINAL	07/01/2016	06/30/2018	55.00	On-Campus	Instruction
FINAL	07/01/2016	06/30/2018	26.00	Off-Campus	Instruction
FINAL	07/01/2016	06/30/2018	36.00	On-Campus	Other Sponsored Activities
FINAL	07/01/2016	06/30/2018	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2018	06/30/2021	54.50	On-Campus	Organized Research
PRED.	07/01/2018	06/30/2021	26.00	Off-Campus	Organized Research
PRED.	07/01/2018	06/30/2021	56.50	On-Campus	Instruction
PRED.	07/01/2018	06/30/2021	26.00	Off-Campus	Instruction
PRED.	07/01/2018	06/30/2021	37.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2018	06/30/2021	26.00	Off-Campus	Other Sponsored Activities

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2021	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

\*BASE

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.

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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>
FINAL	7/1/2009	6/30/2018	29.10	All	Salaried Employees
FINAL	7/1/2009	6/30/2018	8.60	All	Hourly Employees
PROV.	7/1/2018	6/30/2021			Use same rates and conditions as those cited for fiscal year ending June 30, 2018.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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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. 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.

Fringe Benefits include: FICA, Retirement, Disability Insurance, Life Insurance, Tuition Remission, Employee Recognition, TIAA/CREF, Workers' Compensation, Unemployment and Health Insurance.

This agreement updates the Indirect Costs Rates and Fringe Benefit sections.

The next Facilities & Administrative Cost Rate proposal, based on actual costs for the fiscal year ending 06/30/2020, is due in our office by 12/31/2020.

The next Fringe Benefit proposal, based on actual costs for the fiscal year ending 06/30/2017, is due in our office by 12/31/2017.



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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 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:

Howard University

(INSTITUTION)

(SIGNATURE)

John D Gordon

(NAME)

Vice President, Controller and Chief Accounting Officer

(TITLE)

08/22/2018

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, 0.9.2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes -S  
Date: 2018.08.20 08:02:59 -0400

(SIGNATURE)

for

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

7/30/2018

(DATE) 3516

HHS REPRESENTATIVE:

Joel McKenzie

Telephone:

(214) 767-3261

# COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE COST RATE

Institution:

FY Covered by Rate:

07/01/2017 thru 06/30/2021

Howard University

Type of Rate:

**RATE COMPONENTS:**

- Bldg. & Improv - Depr/Use Allow
- Equipment - Depr/Use Allow
- Interest
- Operations & Maintenance
- Library
- Administrative Component
- Total

CONCURRENCE:

Signature

John D. Gordon,

Name

Assistant Vice President, Controller and  
Chief Accounting Officer

Title

Howard University			
Organized Research			
ON	ON	OFF	
FY '17-18	FY '19 - '21	FY '18 - '21	
2.50	2.70		
1.60	2.20		
0.70	2.00		
16.60	18.60		
3.60	3.00		
26.00	26.00		
51.00	54.50	26.00	
Instruction			
ON	ON	OFF	
FY '17-18	FY '19 - '21	FY '18 - '21	
5.00	2.70		
1.40	1.40		
0.60	0.60		
12.00	12.00		
10.00	13.80		
26.00	26.00		
55.00	56.50	26.00	
Other Sponsored Activity			
ON	ON	OFF	
FY '17-18	FY '19 - '21	FY '18 - '21	
1.70	1.00		
0.30	1.40		
0.10	1.10		
4.10	4.40		
3.80	3.60		
26.00	26.00		
36.00	37.50	26.00	