

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1526002033A1

DATE:11/04/2019

ORGANIZATION:

University of Maryland Center for
Environmental Science
Post Office Box 775
2020 Horn Point Road
Cambridge, MD 21613-0775

FILING REF.: The preceding
agreement was dated
12/13/2018

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	07/01/2018	06/30/2019	53.00	On-Campus	Organized Research
PRED.	07/01/2019	06/30/2020	54.00	On-Campus	Organized Research
PRED.	07/01/2020	06/30/2022	54.50	On-Campus	Organized Research
PRED.	07/01/2022	06/30/2023	55.00	On-Campus	Organized Research
FINAL	07/01/2018	06/30/2019	26.00	Off-Campus	Organized Research
PRED.	07/01/2019	06/30/2023	26.00	Off-Campus	Organized Research
PROV.	07/01/2023	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

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*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.

NOTE: The base excludes vessel charges for Research Fleet Operations.

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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	7/1/2018	6/30/2019	2.39	All	Faculty
PROV.	7/1/2019	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The following fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are:

FICA, Retirement, Tuition Remission for Employees, TIAA/CREF, Unemployment Insurance and Health Insurance.

Terminal Leave for Faculty is charged using the rate listed in the Fringe Benefits Section of this Agreement.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences (excluding terminal leave) 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.

Worker's compensation is included in the F&A costs and is NOT charged as a direct cost.

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.

Next Fringe Benefit Rate proposal for fiscal year ending 06/30/2018 is due in our office by 12/31/2018. Next F&A rates proposal for FYE 06/30/2022 is due in our office by 12/31/2022.

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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:

University of Maryland Center for Environmental Science

(INSTITUTION)

Beth L. Pinder

(SIGNATURE)

Beth L. Pinder

(NAME)

Comptroller

(TITLE)

11/13/2019

(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: cn=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People, o=921421920030010011, +2000131669,
cn=Darryl W. Mayes - S
Date: 2019.11.12 08:48:03 -0500

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

11/4/2019

(DATE) 7064

HHS REPRESENTATIVE: Lucy Siow

Telephone: (301) 492-4855