

COLLEGES AND UNIVERSITIES RATE AGREEMENT

ORGANIZATION:

University of Missouri System
118 University Hall
Columbia, MO 65211-3020

DATE:03/19/2018

FILING REF.: The preceding
agreement was dated
04/11/2017

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)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2016	06/30/2020	55.00	On Campus	Organized Research
PRED.	07/01/2016	06/30/2020	45.00	On Campus	Instruction
PRED.	07/01/2016	06/30/2020	33.00	On Campus	Other Sponsored Activities
PRED.	07/01/2016	06/30/2020	26.00	Off Campus	All Programs
PROV.	07/01/2020	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2020.

*BASE

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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.

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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	7/1/2017	6/30/2018	22.00	All	(1)
FIXED	7/1/2017	6/30/2018	27.40	All	(2)
FIXED	7/1/2018	6/30/2019	23.50	All	(1)
FIXED	7/1/2018	6/30/2019	28.20	All	(2)
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.

- (1) Med School Employees - Columbia
- (2) All Employees Except Medical School Employees - Columbia

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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. FICA is specifically identified to each employee and is charged individually as direct costs. The fringe benefits included in the rate(s) are listed in the Special Remarks Section of this agreement.

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-SITE DEFINITION: For all activities performed in facilities not owned by the organization and to which rent is directly allocated to the project(s), the off-site rate will apply. Actual costs will be apportioned between on-site and off-site components. Each portion will bear the appropriate rate.

FRINGE BENEFITS:

Disability Insurance	Dental Insurance	Worker's Compensation
Retirement	Life Insurance	Tuition Remission
Unemployment Insurance	Wellness Program	Health Insurance

Equipment Definition -

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 rate proposal, based on actual costs for the fiscal year ending 06/30/2018, is due in our office by 12/31/2018. The next facilities and administrative cost rate proposal, based on actual costs for the fiscal year ending 06/30/2019, is due in our office by 12/31/2019.

Effective 7/1/2016, the Facilities & Administrative rates shown on page 1 of this rate agreement apply to the four (4) University of Missouri campuses listed below:

- University of Missouri - Columbia (1436003859B4)
- University of Missouri - Kansas City (EIN 1436003859A1)
- University of Missouri - St. Louis (EIN 1436003859B1)
- Missouri University of Science & Technology (EIN 1436003859A3)

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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 Missouri System

(INSTITUTION)

(SIGNATURE)

Ryan Rapp

(NAME)

Vice President for Finance & CFO

(TITLE)

March 23, 2018

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

3/19/2018

(DATE) 7085

HHS REPRESENTATIVE: Theodore Foster

Telephone: (214) 767-3261