

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1566001468A1  
 ORGANIZATION:  
 University of North Carolina at Greensboro  
 254 Mossman Building  
 Greensboro, NC 27412-5001

Date: 03/26/2024  
 FILING REF.: The preceding  
 agreement was dated  
 03/08/2023

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.

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### SECTION I: INDIRECT COST RATES

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RATE TYPES:		FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO	
	FROM	TO				
PRED.	07/01/2023	06/30/2024	45.50	On-Campus	Organized Research	
PRED.	07/01/2023	06/30/2024	55.50	On-Campus	Instruction	
PRED.	07/01/2023	06/30/2024	45.50	On-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2024	26.00	Off-Campus	All Programs	
PRED.	07/01/2024	06/30/2027	47.00	On-Campus	Organized Research	
PRED.	07/01/2027	06/30/2028	48.00	On-Campus	Organized Research	
PRED.	07/01/2024	06/30/2028	30.00	On-Campus	Other Sponsored Activities	
PRED.	07/01/2024	06/30/2028	50.00	On-Campus	Instruction	
PRED.	07/01/2024	06/30/2028	26.00	Off-Campus	All Programs	
PROV.	07/01/2028	Until Amended				Use same rates and conditions as those cited for fiscal year ending Jun 30, 2028

**\*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>
FIXED	7/1/2023	6/30/2024	4.70	All	Permanent Faculty & Staff
FIXED	7/1/2023	6/30/2024	0.30	All	Non-Permanent Temporary & Student Employees
FIXED	7/1/2024	6/30/2025	4.30	All	Permanent Faculty & Staff
FIXED	7/1/2024	6/30/2025	0.00	All	Non-Permanent Temporary & Student Employees
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025

**\*\* 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:** The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). 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.

\*This rate agreement updates indirect cost rates only.\*

The next Fringe Benefit rates proposal for the fiscal year ending June 30, 2024, will be due in our office by December 31, 2024.

The next F&A rates proposal based on actual costs for the fiscal year ending June 30, 2027 is due in our office by December 31, 2027.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5000.

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### SECTION III: GENERAL

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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)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W.

Mayes -S

Date: 2024.03.29 15:05:05 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

03/26/2024

(DATE)

HHS REPRESENTATIVE: Ernest Kinneer

TELEPHONE:

(301) 492-4855