



7700 Wisconsin Avenue, Suite 2301
Bethesda, MD 20814
PHONE: (301) 492-4855
FAX: (301) 492-5081
EMAIL: CAS-Bethesda@psc.hhs.gov

July 13, 2018

Mr. Timothy E. Moore, PhD
Vice President for Research
Florida Agricultural and Mechanical University
400 Foote-Hilyer Administration Center
Tallahassee, FL 32307-3200

Dear Mr. Moore:

A copy of the F&A Rate Agreement is being mailed to you. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for overhead and fringe benefit costs on grants and contracts with the Federal Government.

The Office of Management and Budget (OMB) has requested that we reach an agreement with each institution on components for the published F&A cost rates. The attached form(s) are provided for that purpose. Please sign the form(s) and return them with the agreement.

To indicate your concurrence with the understanding cited above, please have this letter and the attached agreement signed by an authorized representative of your organization and return to CAS-Bethesda@psc.hhs.gov, retaining a copy for your files. We will reproduce and distribute the Rate Agreement to the appropriate awarding organizations of the Federal Government for their use.

Mr. Moore
July 13, 2018
Page 2

A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefits under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit proposal for the fiscal year ending June 30, 2021 will be due in our office by December 30, 2021. Your next Facilities and Administration (F&A) proposal based on actual costs based on fiscal year ending June 30, 2021 is due in our office by December 31, 2021. Please submit your next proposal via email to CAS-Bethesda@psc.hhs.gov.

Sincerely,

Darryl W.
Mayes -S

Digitally signed by Darryl W.
Mayes -S
DN: cn=US, o=U.S. Government,
ou=HHS, ou=PSC, ou=People,
0.9.2342.19200300.100.1.1=20001
31669, cn=Darryl W. Mayes -S
Date: 2018.07.20 14:50:16 -0400

Darryl W. Mayes
Deputy Director
Cost Allocation Services

CONCURRENCE:

Florida Agricultural and Mechanical University
(Institution)



(Signature)

Timothy E. Moore, PhD

(Name)

Vice President for Research

(Title)

30 July 18

(Date)

COMPONENTS OF THE PUBLISHED FACILITIES & ADMINISTRATIVE COST RA1

INSTITUTION: Florida Agricultural and Mechanical Univ

FY COVERED BY RATE: July 1, 2018 through June 30, 2022

RATE TYPE:

ORGANIZED RESEARCH	
On-Camp FY 19 - 22	Off-Camp FY 19 - 22
2.1	0.0
2.4	0.0
4.5	0.0
10.7	0.0
2.3	0.0
0.0	0.0
26.0	26.0
48.0	26.0

RATE COMPONENTS:

Building Depreciation
Equipment Depreciation
Interest
Operations & Maintenance
Library
Utility Cost Allowance
Administrative Component
F&A Rate

CONCURRENCE:

Florida Agricultural and Mechanical University
(Institution)


(Signature)

Timothy E. Moore, PhD

(Name)

Vice President for Research

(Title)

30 July 18
(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1590977035A1

DATE:07/13/2018

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/06/2014

Florida Agricultural and Mechanical University
400 Foote-Hilyer Administration Center
Tallahassee, FL 32307-3200

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.	07/01/2018	06/30/2022	48.00	On-Campus	Organized Research
PRED.	07/01/2018	06/30/2022	39.00	On-Campus	Research Agriculture
PRED.	07/01/2018	06/30/2022	56.00	On-Campus	Instruction
PRED.	07/01/2018	06/30/2022	42.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2018	06/30/2022	26.00	Off-Campus	All Programs
PROV.	07/01/2022	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2022.

*BASE

ORGANIZATION: Florida Agricultural and Mechanical University

AGREEMENT DATE: 7/13/2018

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: Florida Agricultural and Mechanical University

AGREEMENT DATE: 7/13/2018

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	7/1/2018	6/30/2022	35.00	All	Salaried Employees
PRED.	7/1/2018	6/30/2022	13.00	All	Other Personnel SVR (OPS)
PROV.	7/1/2022	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2022.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: Florida Agricultural and Mechanical University

AGREEMENT DATE: 7/13/2018

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. 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-SITE DEFINITION: For all activities performed in facilities not owned by organization and to which rent is directly allocated to the project(s), the off-site rate will apply. Grants or contracts will no be subject to more than one indirect cost rate. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

Fringe Benefits Include: Retirement, FICA, Health Insurance, Life Insurance, Worker's Compensation, Health Insurance and Termination Pay (annual and sick leave).

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.

Per 2 CFR 200.414(g) - A rate extension has been granted.

The next indirect cost and fringe benefit proposal based on actual costs for the fiscal year ending 06/30/2021 is due by 12/31/2021.

ORGANIZATION: Florida Agricultural and Mechanical University

AGREEMENT DATE: 7/13/2018

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:

Florida Agricultural and Mechanical University

(INSTITUTION)

(SIGNATURE)

Timothy E. Moore, PhD

(NAME)

Vice President for Research

(TITLE)

30 July 18

(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: 2018.07.20 14:49:32 -0400

(SIGNATURE)

for Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

7/13/2018

(DATE) 3018

HHS REPRESENTATIVE:

Shon Turner

Telephone:

(214) 767-3261