

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 45-6002491

DATE: 05/12/2021

ORGANIZATION:

FILING REF.: The preceding agreement was dated 04/16/2020

University of North Dakota
 Budget
 264 Centennial Drive
 Stop 8233
 Grand Forks, ND 58202-8233

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 | 06/30/2019 | 39.00 | On-Campus | (A) Org. Res. |
| PRED. | 07/01/2019 | 06/30/2023 | 41.00 | On-Campus | (A) Org. Res. |
| PRED. | 07/01/2018 | 06/30/2023 | 26.00 | Off-Campus | (A) Org. Res. |
| PRED. | 07/01/2018 | 06/30/2019 | 50.50 | On-Campus | (A) EERC (1) |
| PRED. | 07/01/2019 | 06/30/2023 | 51.00 | On-Campus | (A) EERC (1) |
| PRED. | 07/01/2018 | 06/30/2023 | 26.00 | Off-Campus | (A) EERC (1) |
| PRED. | 07/01/2018 | 06/30/2020 | 35.60 | On-Campus | (C) Oth Spo Pro |
| PRED. | 07/01/2020 | 06/30/2023 | 35.00 | On-Campus | (C) Oth Spo Pro |
| PRED. | 07/01/2018 | 06/30/2023 | 26.00 | Off-Campus | (C) Oth Spo Pro |
| PRED. | 07/01/2018 | 06/30/2019 | 17.00 | On-Campus | (C) HNRC (2) |
| PRED. | 07/01/2019 | 06/30/2023 | 18.00 | On-Campus | (C) HNRC (2) |
| PRED. | 07/01/2018 | 06/30/2019 | 43.90 | On-Campus | (C) Instruction |
| PRED. | 07/01/2019 | 06/30/2023 | 43.00 | On-Campus | (C) Instruction |
| PRED. | 07/01/2018 | 06/30/2023 | 26.00 | Off-Campus | (C) Instruction |
| PRED. | 07/01/2018 | 06/30/2019 | 39.50 | On-Campus | (B) Org. Res. |
| PRED. | 07/01/2019 | 06/30/2023 | 42.00 | On-Campus | (B) Org. Res. |
| PRED. | 07/01/2018 | 06/30/2023 | 27.50 | Off-Campus | (B) Org. Res. |
| PRED. | 07/01/2018 | 06/30/2019 | 51.50 | On-Campus | (B) EERC (1) |

ORGANIZATION: University of North Dakota

AGREEMENT DATE: 5/12/2021

| <u>TYPE</u> | <u>FROM</u> | <u>TO</u> | <u>RATE (%)</u> | <u>LOCATION</u> | <u>APPLICABLE TO</u> |
|-------------|-------------|------------------|-----------------|-----------------|----------------------|
| PRED. | 07/01/2019 | 06/30/2023 | 52.00 | On-Campus | (B) EERC (1) |
| PRED. | 07/01/2018 | 06/30/2023 | 27.50 | Off-Campus | (B) EERC (1) |
| PROV. | 07/01/2023 | Until Amended | | (D) | |

*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.

- (1) Energy and Environmental Research Center
- (2) Human Nutrition Research Center

- (A) Facilities and Administrative Cost Rates
- (B) Facilities and Administrative Cost Rates - DOD Contracts Only
- (C) (A) & (B) apply

- (D) Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

ORGANIZATION: University of North Dakota

AGREEMENT DATE: 5/12/2021

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 | 7/1/2021 | 6/30/2022 | 25.80 | All (1) | EERC-Permanent Employees |
| PROV. | 7/1/2022 | 6/30/2025 | 25.80 | All (1) | EERC-Permanent Employees |

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Direct salaries and wages excluding other fringe benefits.

(1) Vacation, holiday, and sick leave rate

ORGANIZATION: University of North Dakota

AGREEMENT DATE: 5/12/2021

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

This organization charges the actual cost of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The fringe benefits listed below are treated as direct costs:

SOCIAL SECURITY, HEALTH/LIFE INSURANCE, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, RETIREMENT (STATE, TFFR, OR TIAA/CREF), DISABILITY INSURANCE, AND EMPLOYEE ASSISTANCE PROGRAM

TREATMENT OF PAID ABSENCES

Except for EERC Employees, vacation, holiday, sick leave pay and other paid absence are included in salaries and wages and are charged to federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

For EERC employees, the cost of vacation, holiday, sick leave pay, and other paid absences (and associated other fringe benefits) are included in a fringe benefit rate and are not included in direct charges for salaries and wages. Charges for salaries and wages must exclude those paid to EERC employees for periods when they are on vacation, holiday, or sick leave, or are otherwise absent from work.

DEFINITION OF OFF-CAMPUS

An off-campus activity is defined as that activity performed by University employees at locations other than the main campus and not using the University's operation and maintenance facilities.

Activity such as short term (less than one month's duration) travel by employees to an off-campus site where office space is maintained on campus in their absence shall be considered on campus activity for the purposes of applying the indirect cost rates. Travel in excess of one month's duration will be reviewed and classified on or off campus on a case by case basis.

Activity performed by other than University employees through contractual arrangements is normally considered on campus with only the first \$25,000 subject to the on campus indirect cost rate.

ORGANIZATION: University of North Dakota

AGREEMENT DATE: 5/12/2021

DEFINITION OF EQUIPMENT

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 \$5,000.

NEXT PROPOSAL DUE DATE

An indirect cost proposal based on actual costs for fiscal year ending 06/30/22, will be due no later than 12/31/22.

A fringe benefit proposal based on actual costs for fiscal year ending 06/30/21, will be due no later than 12/31/21.

This rate agreement updates the fringe benefits only.

ORGANIZATION: University of North Dakota

AGREEMENT DATE: 5/12/2021

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:

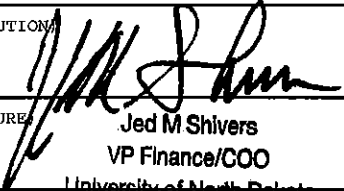
The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies 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 North Dakota

(INSTITUTION)


(SIGNATURE) **Jed M Shivers**
VP Finance/COO
University of North Dakota

(NAME)

(TITLE)
2 Jun 2021

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)
Arif M. Karim - S Digitally signed by Arif M. Karim -
Date: 2021.05.27 10:52:49 -05'00'

(SIGNATURE)
Arif Karim

(NAME)

(TITLE) **Director, Cost Allocation Services**

5/12/2021

(DATE) 7110

HHS REPRESENTATIVE: **Karen Wong**

Telephone: **(415) 437-7820**
