



April 28, 2021

Linda Campos
University Controller
University of Idaho
PO Box 443166
Moscow, ID 83844-3166

Dear Ms. Campos:

A copy of the Facilities and Administrative (F&A) cost rate agreement for the University of Idaho is being sent to you for signature. This agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used in support of your claim for F&A 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 major institution on the components of published F&A rates. The enclosed forms are provided for that purpose.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement should be sent to me by email, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

An F&A cost proposal, together with the supporting information, are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Therefore, your next proposal based on actual costs for the fiscal year ending 06/30/23, is due in our office by 12/31/23. Please submit your next proposal electronically via email to CAS-SF@psc.hhs.gov.

Sincerely,

Arif M. Karim -S⁵
Digitally signed by Arif M. Karim
Date: 2021.04.28 14:22:55
-05'00'

Arif Karim, Director
Cost Allocation Services

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 82-6000945

DATE: 04/28/2021

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/11/2020

University of Idaho
 Finance and Administration
 P.O. Box 443168
 Moscow, ID 83844-3168

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>
FINAL	07/01/2019	06/30/2020	47.50	On-Campus	Organized Research
PRED.	07/01/2020	06/30/2021	47.50	On-Campus	Organized Research
PRED.	07/01/2021	06/30/2022	48.50	On-Campus	Organized Research
PRED.	07/01/2022	06/30/2024	50.00	On-Campus	Organized Research
FINAL	07/01/2019	06/30/2020	26.00	Off-Campus	Organized Research
PRED.	07/01/2020	06/30/2024	26.00	Off-Campus	Organized Research
FINAL	07/01/2019	06/30/2020	58.00	On-Campus	Instruction
PRED.	07/01/2020	06/30/2021	58.00	On-Campus	Instruction
PRED.	07/01/2021	06/30/2024	59.70	On-Campus	Instruction
FINAL	07/01/2019	06/30/2020	26.00	Off-Campus	Instruction
PRED.	07/01/2020	06/30/2024	26.00	Off-Campus	Instruction
FINAL	07/01/2019	06/30/2020	36.00	All	Agriculture & Forestry Exper. Station

ORGANIZATION: University of Idaho Finance and Administration

AGREEMENT DATE: 4/28/2021

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2020	06/30/2021	36.00	All	Agriculture & Forestry Exper. Station
PRED.	07/01/2021	06/30/2024	39.00	All	Agriculture & Forestry Exper. Station
FINAL	07/01/2019	06/30/2020	35.00	On-Campus	Other Spons Act
PRED.	07/01/2020	06/30/2021	35.00	On-Campus	Other Spons Act
PRED.	07/01/2021	06/30/2024	38.00	On-Campus	Other Spons Act
FINAL	07/01/2019	06/30/2020	26.00	Off-Campus	Other Spons Act
PRED.	07/01/2020	06/30/2024	26.00	Off-Campus	Other Spons Act
PRED.	07/01/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

*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.

ORGANIZATION: University of Idaho Finance and Administration

AGREEMENT DATE: 4/28/2021

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	7/1/2020	6/30/2021	30.70	All	Faculty
FIXED	7/1/2020	6/30/2021	41.80	All	Staff
FIXED	7/1/2020	6/30/2021	2.10	All	Students
FIXED	7/1/2020	6/30/2021	7.90	All	Temporary
PROV.	7/1/2021	6/30/2024			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages excluding IH Leave and Health Savings Accounts for all eligible employee classes, Vacation Payoff, Vacation Payout-Exempt from PRS, Vacation Payout-IH Termination, and Cell Phone Stipend.

ORGANIZATION: University of Idaho Finance and Administration

AGREEMENT DATE: 4/28/2021

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.

DEFINITION OF OFF-CAMPUS

A project is considered off-campus if the activity is conducted at locations other than University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project. Projects will not be subject to more than one indirect cost rate. If two-thirds or more of a project is performed off-campus, the off-campus rate will apply to the entire project.

The following fringe benefits are included in the fringe benefit rate(s): FICA, GROUP LIFE, HEALTH INSURANCE, MEDICARE, WORKERS COMPENSATION, RETIREMENT, OTHER POST EMPLOYMENT BENEFITS, UNEMPLOYMENT INSURANCE, DISABILITY INSURANCE, EMPLOYEE TUITION REMISSION, AND TERMINAL LEAVE.

NEXT PROPOSAL DUE DATE

An F&A Costs Rates proposal based on actual costs for fiscal year ending 06/30/23, will be due no later than 12/31/23. A Fringe Benefits Costs Rates proposal based on actual costs for fiscal year ending 06/30/20, has been received and is awaiting review.

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.

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.

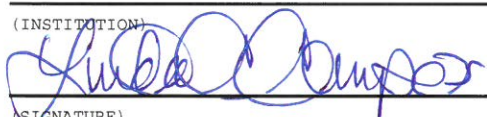
E. OTHER:

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 Idaho Finance and Administration

(INSTITUTION)



(SIGNATURE)

Linda C Campos

(NAME)

Assoc VP for Finance

(TITLE)

April 28, 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 -S
Date: 2021.04.28 14:21:59 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

4/28/2021

(DATE) 7043

HHS REPRESENTATIVE: Jeffrey Warren

Telephone: (415) 437-7820

