



90 7th Street, Suite 4-600
San Francisco, CA 94103-6705
PHONE: (415) 437-7820
FAX: (415) 437-7823
EMAIL: CAS-SF@psc.hhs.gov

February 26, 2016

Ronald E. Smith
Vice President for Finance and Administration
University of Idaho
P.O. Box 443168
Moscow, ID 83844-3168

Dear Mr. Smith:

A copy 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 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 major institution on the components of published F&A rates. The enclosed form is 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.

F&A cost and fringe benefit proposals, 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 fringe benefit rate proposal based on actual costs for the fiscal year ending 06/30/16, is due in our office by 12/31/16. Your next F&A proposal based on actual costs for the fiscal year ending 06/30/18, will be due in our office by 12/31/18. Please submit your next proposal electronically via email to CAS-SF@psc.hhs.gov.

Sincerely,

Arif M.
Karim -S

Arif Karim, Director
Cost Allocation Services

Digitally signed by Arif M. Karim -S
DN: c=US, o=U.S. Government, ou=HHS,
ou=PSC, ou=People, cn=Arif M. Karim -S,
0.9.2342.19200300.100.1.1=2000212895
Date: 2016.03.02 17:29:04 -06'00'

Enclosure

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:	DATE:02/26/2016
ORGANIZATION:	FILING REF.: The preceding
University of Idaho	agreement was dated
Finance and Administration	06/17/2015
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)
	<u>EFFECTIVE PERIOD</u>			
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%) LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2013	06/30/2016	45.30 On-Campus	Organized Research
PRED.	07/01/2016	06/30/2017	46.00 On-Campus	Organized Research
PRED.	07/01/2017	06/30/2019	47.50 On-Campus	Organized Research
PRED.	07/01/2013	06/30/2019	26.00 Off-Campus	Organized Research
PRED.	07/01/2013	06/30/2016	56.00 On-Campus	Instruction
PRED.	07/01/2016	06/30/2019	58.00 On-Campus	Instruction
PRED.	07/01/2013	06/30/2019	26.00 Off-Campus	Instruction
PRED.	07/01/2013	06/30/2016	34.00 All	Agriculture & Forestry Exper. Station
PRED.	07/01/2016	06/30/2019	36.00 All	Agriculture & Forestry Exper. Station
PRED.	07/01/2013	06/30/2016	34.00 On-Campus	Public Service
PRED.	07/01/2016	06/30/2019	35.00 On-Campus	Public Service
PRED.	07/01/2013	06/30/2019	26.00 Off-Campus	Public Service

ORGANIZATION: University of Idaho Finance and Administration

AGREEMENT DATE: 2/26/2016

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2019	Until Amended		(1)	

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

(1) Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

ORGANIZATION: University of Idaho Finance and Administration

AGREEMENT DATE: 2/26/2016

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	7/1/2016	6/30/2017	31.10	All	Faculty
FIXED	7/1/2016	6/30/2017	40.90	All	Staff
FIXED	7/1/2016	6/30/2017	2.00	All	Students
FIXED	7/1/2016	6/30/2017	7.40	All	Temporary

** 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: 2/26/2016

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.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

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

A fringe benefit proposal based on actual costs for fiscal year ending 06/30/16, will be due no later than 12/31/16.

ORGANIZATION: University of Idaho Finance and Administration

AGREEMENT DATE: 2/26/2016

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)

Brian Forsy

(SIGNATURE)

Brian Forsy

(NAME)

Vice President for Finance

(TITLE)

3/8/16

(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
DN: cn=U.S. Govt, ou=U.S. Government, ou=HHS, ou=FSC, ou=People,
cn=Arif M. Karim -S, o=U.S. Government, ou=U.S. Government, ou=HHS, ou=FSC, ou=People,
date=2016.02.26 17:27:22 -0800

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

2/26/2016

(DATE) 2091

HHS REPRESENTATIVE:

Ernest Willard

Telephone:

(415) 437-7820

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BY THE INSTITUTION:

University of Idaho Finance and Administration

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(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
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People,
cn=Arif M. Karim -S, 0.9.2342.19200300.100.1.1=2000212895
Date: 2016.03.02 17:27:33 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

2/26/2016

(DATE) 2091

HHS REPRESENTATIVE: **Ernest Willard**

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

UNIVERSITY OF IDAHO
FACILITIES AND ADMINISTRATIVE COST RATES
FOR THE PERIOD JULY 1, 2013 THROUGH JUNE 30, 2019

	ORGANIZED RESEARCH			INSTRUCTION		
	JULY 1, 2013 to JUNE 30, 2016	JULY 1, 2016 TO JUNE 30, 2017	JULY 1, 2017 to JUNE 30, 2019	JULY 1, 2013 to JUNE 30, 2016	JULY 1, 2016 to JUNE 30, 2019	
	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS
BUILDING	3.0%	3.4%	4.0%	4.7%	6.0%	6.0%
EQUIPMENT	2.1%	2.1%	2.1%	1.0%	1.0%	1.0%
INTEREST	0.9%	0.9%	1.3%	0.5%	0.5%	0.5%
OPERATIONS & MAINT	12.3%	12.6%	13.1%	12.8%	13.0%	13.0%
LIBRARY	1.0%	1.0%	1.0%	11.0%	11.5%	11.5%
GENERAL ADMIN	10.9%	10.9%	10.9%	6.7%	6.7%	6.7%
DEPT ADMIN	10.6%	10.6%	10.6%	9.1%	9.1%	9.1%
SPON PROJ ADMIN	4.5%	4.5%	4.5%	2.8%	2.8%	2.8%
STUDENT SERVICES	26.0%	26.0%	26.0%	7.4%	7.4%	7.4%
ADMIN COMPONENTS*	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
TOTAL	45.3%	46.0%	47.5%	56.0%	58.0%	58.0%

	AGRICULTURE & FORESTRY EXPERIMENT STATION			PUBLIC SERVICE		
	JULY 1, 2013 to JUNE 30, 2016	JULY 1, 2016 to JUNE 30, 2019	JULY 1, 2013 to JUNE 30, 2016	JULY 1, 2016 to JUNE 30, 2019	JULY 1, 2016 to JUNE 30, 2019	
	ON-CAMPUS	ON-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS	ON-CAMPUS OFF-CAMPUS
BUILDING	1.2%	2.0%	0.8%	1.7%	1.7%	1.7%
EQUIPMENT	1.0%	1.0%	1.4%	1.4%	1.4%	1.4%
INTEREST	0.2%	0.3%	0.1%	0.1%	0.1%	0.1%
OPERATIONS & MAINT	4.9%	6.0%	4.9%	5.0%	5.0%	5.0%
LIBRARY	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%
GENERAL ADMIN	10.3%	10.3%	10.9%	10.9%	10.9%	10.9%
DEPT ADMIN	11.4%	11.4%	10.6%	10.6%	10.6%	10.6%
SPON PROJ ADMIN	4.3%	4.3%	4.5%	4.5%	4.5%	4.5%
ADMIN COMPONENTS*	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
TOTAL	34.0%	36.0%	34.0%	35.0%	35.0%	35.0%

*Reflects provisions of Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

CONCUR:

(SIGNATURE)

TITLE

DATE