



UNIVERSITY OF MARYLAND

OFFICE OF THE ASSOCIATE VICE PRESIDENT FOR FINANCE
Sponsored Program Accounting and Compliance
Contract & Grant Accounting

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August 13, 2013

Mr. Darryl W. Mayes
Deputy Director
Division of Cost Allocation
Department of Health and Human Services
7700 Wisconsin Avenue
Suite 2300
Bethesda, MD 20814

Dear Mr. Mayes:

Enclosed is the original of the Indirect Cost Rate Agreement dated July 25, 2013 between the University of Maryland, College Park and Department of Health and Human Services. The Agreement has been signed by Dr. Wallace D. Loh, President. The Agreement is in accordance with the terms of our recent negotiations.

Should you have any questions concerning the Agreement, please call me at (301) 405-5101.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Edward C. Waskiewicz".

Edward C. Waskiewicz
Director

ECW:of
Enclosure

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 15-20710851

DATE: 07/25/2013

ORGANIZATION:

University of Maryland - College Park
 1132 Main Administration Building
 College Park, MD 20742-5035

FILING REF.: The preceding
 agreement was dated
 06/28/2012

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: Facilities And Administrative 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.	07/01/2015	06/30/2016	52.00	On-Campus	Organized Research
PRED.	07/01/2015	06/30/2016	26.00	Off-Campus (A)	Organized Research
PRED.	07/01/2015	06/30/2016	27.50	Off-Campus (B)	Organized Research
PRED.	07/01/2015	06/30/2016	56.00	On-Campus	Instruction
PRED.	07/01/2015	06/30/2016	26.00	Off-Campus (A)	Instruction
PRED.	07/01/2015	06/30/2016	27.50	Off-Campus (B)	Instruction
PRED.	07/01/2015	06/30/2016	38.50	On-Campus	Other Sponsored Activities
PRED.	07/01/2015	06/30/2016	26.00	Off-Campus (A)	Other Sponsored Activities
PRED.	07/01/2015	06/30/2016	27.50	Off-Campus (B)	Other Sponsored Activities
PRED.	07/01/2015	06/30/2016	10.00	Off-Campus (A) & (B)	

ORGANIZATION: University of Maryland - College Park

AGREEMENT DATE: 7/25/2013

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2016	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2016.

*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of \$25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e.g., student aid, stipends, dependency allowances, scholarships, fellowships).

(A) Off-Campus, Remote - Activities performed outside commuting area of College Park, Maryland.

(B) Off-Campus, Adjacent - Activities performed within commuting area of College Park, Maryland.

IPA* - Intergovernmental Personnel Act Agreements

ORGANIZATION: University of Maryland - College Park

AGREEMENT DATE: 7/25/2013

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits 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 the organization and to which rent is directly allocated to the project(s), the off-site rate will apply. Projects partially performed off-site are apportioned between their on-site/off-site components when projects activity is conducted off-site for at least three consecutive months.

Fringe Benefits Include: FICA, Retirement, Tuition Remission, Vision Care, TIAA/CREF, Unemployment Insurance and Health Insurance.

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.

The RESEARCH base includes University expenditures related to grants and contracts conducted at the following facilities: Agricultural Experiment Station, Cooperative Extension Service.

Effective 07/01/10, the RESEARCH base no longer includes grants and contracts conducted by the University of Maryland Biotechnology Institute (UMBI). The Center for Advanced Research in Biotechnology (CARB) is now the Institute for Bioscience and Biotechnology Research (IBBR) and is a department of the University of Maryland - College Park.

This is an amendment of the June 7, 2011 Rate Agreement to include Off-Campus, Adjacent rates for Instruction and Other Spons Activities. All other terms and conditions are unchanged.

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 Office of Management and Budget Circular A-21, and should be applied to grants, contracts and other agreements covered by this Circular, 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 Maryland - College Park

(INSTITUTION)



(SIGNATURE)

Wallace D. Loh

(NAME)

President

(TITLE)

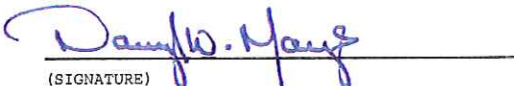
August 12, 2013

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)



(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Division of Cost Allocation

(TITLE)

7/25/2013

(DATE) 0445

HHS REPRESENTATIVE: Steven Zuraf

Telephone: (301) 492-4855