



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

7700 Wisconsin Avenue, Suite 2301
Bethesda, MD 20814
PHONE: (301) 492-4855
FAX: (301) 492-5081

August 29, 2018

Mr. Rick Whitfield
Associate Vice Chancellor of Business Affairs
University of North Carolina at Wilmington
601 South College Road
Wilmington, NC 28403-3297

Dear Mr. Whitfield,

The original and one copy of this facilities and administrative (F&A) cost Rate Agreement are enclosed. This Agreement reflects an understanding reached between your organization and the Cost Allocation Services concerning the rate(s) that may be used to support your claim for F&A costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization and email it to me, retaining the copy for your files. Our email is CAS-Bethesda@psc.hhs.gov. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

The Office of Management and Budget (OMB) has requested that we reach an agreement with each institution on the components of the published F&A rates. The attached form is provided for that purpose. Please sign the form and fax it with the original Rate Agreement.

A facilities and administrative cost rate proposal, together with the supporting information, are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending 06/30/21, will be due in our office by 12/31/21.

Sincerely,

Darryl W.
Mayes -S

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government,
ou=PHS, ou=PSC, ou=people,
0.9.2342.19200300.100.1.1=20001316
69, cn=Darryl W. Mayes -S
Date: 2018.09.05 09:44:00 -0400

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosures

PLEASE SIGN AND RETURN A COPY OF THE RATE AGREEMENT

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 56-1258660

DATE:08/29/2018

ORGANIZATION:

FILING REF.: The preceding agreement was dated 12/04/2014

University of North Carolina at Wilmington

601 South College Road
Wilmington, NC 28403-3297

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.	07/01/2018	06/30/2022	49.00	On-Campus	Organized Research
PRED.	07/01/2018	06/30/2022	26.00	Off-Campus	Organized Research
PRED.	07/01/2018	06/30/2022	50.00	On-Campus	Instruction
PRED.	07/01/2018	06/30/2022	26.00	Off-Campus	Instruction
PRED.	07/01/2018	06/30/2022	32.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2018	06/30/2022	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2022	06/30/2026			Use same rates and conditions as those cited for fiscal year ending June 30, 2022.

*BASE

ORGANIZATION: University of North Carolina at Wilmington

AGREEMENT DATE: 8/29/2018

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).

ORGANIZATION: University of North Carolina at Wilmington

AGREEMENT DATE: 8/29/2018

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-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s) the off-campus rate will apply. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Fringe Benefits include: FICA, Retirement, Disability Insurance, Health Insurance, Workers' Compensation and Unemployment Insurance.

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.

A four year extension of the F&A rates were granted in accordance with 2 CFR part 200.414 (g)

Next proposal based on FYE 6/30/2021 is due in our office by 12/31/2021.

ORGANIZATION: University of North Carolina at Wilmington

AGREEMENT DATE: 8/29/2018

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:

University of North Carolina at Wilmington

(INSTITUTION)



(SIGNATURE)

Miles Lockett

(NAME)

Vice Chancellor for Business Affairs

(TITLE)

10-3-18

(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: cn=US, o=U.S. Government, ou=HHS, ou=PS&, ou=Proc&A,
o=923421020030010011, +3000111649, cn=Darryl W. Mayes
-S
Date: 2018.08.29 09:42:50 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

8/29/2018

(DATE) 7109

HHS REPRESENTATIVE: Lucy Siow

Telephone: (301) 492-4855

COMPONENTS OF THE PUBLISHED F&A RATES

Institution: UNIVERSITY OF NORTH CAROLINA - WILMINGTON

FY Covered by Rate: Extension July 1, 2018 - June 30, 2022

RATE COMPONENTS:

	Organized Research		Instruction		Other Sponsored Activities	
	On-Camp FY 18-22	Off-Camp FY 18-22	On-Camp FY 18-22	Off-Camp FY 18-22	On-Camp FY 18-22	Off-Camp FY 18-22
Bldg & Improv - Depr/Use Allow	3.1		3.6		1.8	
Equipment - Depr/Use Allow	3.2		0.6		0.1	
Interest	1.3		0.7		1.0	
Operations & Maintenance	14.2		10.1		2.6	
Library	1.2		9.0		0.5	
Administrative Component	26.0	26.0	26.0	26.0	26.0	26.0
Total	49.0	26.0	50.0	26.0	32.0	26.0

CONCURRENCE:


Signature

Miles Loggery
Name

Vice Chancellor for Business
Title

Affairs

10-3-18
Date