

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:

DATE: 11/20/2017

ORGANIZATION:

FILING REF.: The preceding
agreement was dated
02/07/2017

University of Massachusetts Central
Administration
333 South St, Suite 450
Shrewsbury, MA 01545-4176

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.	07/01/2017	06/30/2020	26.00	On-Campus	All Programs
PRED.	07/01/2017	06/30/2020	24.00	Off-Campus	All Programs
PROV.	07/01/2020	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2020.

*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 Massachusetts Central Administration

AGREEMENT DATE: 11/20/2017

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Fringe benefits applicable to direct salaries and wages are treated as direct costs.

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 are claimed using approved rates contained in the Massachusetts State-Wide Cost Allocation Plan. The following additional fringe benefit charges are approved for the University:

Health & Welfare (1) \$16.50 per week (7/1/17 - Until amended)

(1) Health and Welfare - The State negotiated rate with collective bargaining units.

** An indirect proposal based on actual cost for Fiscal Year Ending June 30, 2019 is due in our office by December 31, 2019, and a fringe benefit proposal based on actual cost for Fiscal Year Ending June 30, 2018 is due in our office by December 31, 2018.

This rate agreement updates fringe benefit rates only.

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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

ORGANIZATION: University of Massachusetts Central Administration

AGREEMENT DATE: 11/20/2017

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 Massachusetts Central Administration

(INSTITUTION)

Lisa Calise

Lisa Calise (Dec 5, 2017)

(SIGNATURE)

Lisa Calise

(NAME)

Senior Vice President of Administration & Finance and Treasurer

(TITLE)

11/28/2017

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -A

Digitally signed by Darryl W. Mayes -A
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People, 0.9.2342.1920300.100.1.1=2000131669,
cn=Darryl W. Mayes -A
Date: 2017.11.28 08:20:52 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

11/20/2017

(DATE) 7071

HHS REPRESENTATIVE: Michael Stanco

Telephone:

(212) 264-2069

F&A Rate Agreement

Adobe Sign Document History

12/05/2017

COLLEGE AND UNIVERSITIES RATE AGREEMENT

EDU-
ORGANIZATION:
University of Massachusetts Central
Administration
135 Main Street, Suite 450
Shrewsbury, MA 01545-0174

DATE-11/29/2017
PAGE-1 OF 1 The preceding
agreement was dated
02/07/2017

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

DATE TYPE: FUND FINAL PROJ. (PROVISIONAL) FUND. (PROVISIONAL)

APPLICABLE PERIOD	EDU	EDU	APPLICABLE TO
PROJ. 07/01/2017 - 06/30/2018	24.00	00	All Programs
FUND. 07/01/2017 - 06/30/2018	24.00	00	Campus
PROJ. 07/01/2018 - Until Amended	24.00	00	The same rates as those cited in the fiscal year ending June 30, 2018.

NOTE:
Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to 10% of the cost of equipment, shall be used in the computation of the subaward under the award. Modified total direct costs shall exclude amounts for tuition, room and board, research equipment, computer, tuition remission, scholarships and fellowships, participant support costs and the like. The term "modified total direct costs" shall be construed to mean such total direct costs as may be necessary to avoid a pernicious inequality in the distribution of modified total direct costs, and with the approval of the cognizant agency for indirect costs.

Page 1 of 3 07791

"F&A Rate Agreement" History

 Document digitally presigned by Darryl W. Mayes -A

11/28/2017 - 5:20:52 AM PST- IP address: 69.16.24.118

 Document created by Controller's Office University of Massachusetts (POControllerOffice@umassp.edu)

11/28/2017 - 10:57:12 AM PST- IP address: 69.16.24.118

 Document emailed to Lisa Calise (lcalise@umassp.edu) for signature

11/28/2017 - 10:58:20 AM PST

 Document viewed by Lisa Calise (lcalise@umassp.edu)

12/01/2017 - 5:57:50 AM PST- IP address: 174.192.24.170

 Document viewed by Lisa Calise (lcalise@umassp.edu)

12/05/2017 - 1:43:49 PM PST- IP address: 69.16.33.80

 Document e-signed by Lisa Calise (lcalise@umassp.edu)

Signature Date: 12/05/2017 - 1:44:01 PM PST - Time Source: server- IP address: 69.16.33.80

 Signed document emailed to Lisa Calise (lcalise@umassp.edu) and Controller's Office University of Massachusetts (POControllerOffice@umassp.edu)

12/05/2017 - 1:44:01 PM PST