



1301 Young Street, Suite 1140
Dallas, TX 75202
PHONE: (214) 767-3261
FAX: (214) 767-3264
EMAIL: CAS-Dallas@psc.hhs.gov

May 23, 2022

Ann Bordelon
Vice Chancellor for Finance and Administration
University of Arkansas
406 Administration Building
Fayetteville, AR 72701

Dear Ms. Bordelon:

A copy of an indirect cost rate agreement 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 to support your claim for indirect costs on grants and contracts with the Federal Government.

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

In addition, both parties agree to the following over (+) / under (-) recoveries:

	<u>2020/2022</u>	<u>2021/2023</u>
UAF Group #1	(\$15,805)	\$8,897
UAF Group #2	(\$73,991)	\$24,754
UAF Group #3	(\$58,857)	(\$73,583)
UAF Group #4	(\$59,552)	(\$52,615)
UAF Group #5	\$3,429,027	\$942,062
UA Div. of Agri. Group #1	(\$954)	\$678
UA Div. of Agri. Group #2	(\$7,299)	\$8,277
UA Div. of Agri. Group #3	(\$6,731)	\$1,072
UA Div. of Agri. Group #4	(\$934)	\$1,233
UA Div. of Agri. Group #5	\$378,756	(\$115,830)

These amounts are included in your fixed fringe benefit rates for the fiscal year ending 6/30/2022 and 6/30/2023 which are listed in the attached Rate Agreement. The fixed rate(s) for fiscal year ended 6/30/2020 and 6/30/2021 are considered final.

Ms. Ann Bordelon
May 23, 2022
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A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending 6/30/2022 is due in our office by 12/31/2022.

Please submit your proposals electronically to the following email address: CAS-Dallas@psc.hhs.gov.

Since this is an integral part of the Negotiation Agreement, please note your acceptance by signing in the space provided below.

Thank you for your cooperation.

Sincerely,

Arif M. Karim -S Digitally signed by Arif M. Karim
Date: 2022.05.27 11:33:02 -05'00'

Arif Karim
Director
Cost Allocation Services

Enclosures

ACCEPTANCE:

University of Arkansas

(Institution)



(Signature)

Ann Bordelon

(Name)

Vice Chancellor for Finance & Administration

(Title)

6/1/2022

(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1716003252A3

DATE: 05/20/2022

ORGANIZATION:

University of Arkansas
 316 Administration Building
 Fayetteville, AR 72701

FILING REF.: The preceding
 agreement was dated
 04/20/2021

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>
PRED.	07/01/2021	06/30/2025	50.00	On Campus	Organized Research
PRED.	07/01/2021	06/30/2025	49.00	On Campus	Instruction
PRED.	07/01/2021	06/30/2025	38.00	On Campus	Other Sponsored Activities
PRED.	07/01/2021	06/30/2025	47.00	On Campus	Ag. Exp. Station
PRED.	07/01/2021	06/30/2025	42.00	On Campus	Ark. Arch. Survey Inst.
PRED.	07/01/2021	06/30/2025	33.00	On Campus	Coop. Ext. Service
PRED.	07/01/2021	06/30/2025	32.00	On Campus	Criminal Justice Inst.
PRED.	07/01/2021	06/30/2025	37.00	On Campus	Clinton School
PRED.	07/01/2021	06/30/2025	26.00	Off Campus	All Programs
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2025.

ORGANIZATION: University of Arkansas

AGREEMENT DATE: 5/20/2022

*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 Arkansas

AGREEMENT DATE: 5/20/2022

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	7/1/2021	6/30/2022	0.54	All	UAF Group #1
FIXED	7/1/2021	6/30/2022	6.24	All	UAF Group #2
FIXED	7/1/2021	6/30/2022	6.62	All	UAF Group #3
FIXED	7/1/2021	6/30/2022	16.61	All	UAF Group #4
FIXED	7/1/2021	6/30/2022	25.44	All	UAF Group #5
FIXED	7/1/2021	6/30/2022	0.53	All	UADA Group #1
FIXED	7/1/2021	6/30/2022	7.84	All	UADA Group #2
FIXED	7/1/2021	6/30/2022	5.82	All	UADA Group #3
FIXED	7/1/2021	6/30/2022	16.86	All	UADA Group #4
FIXED	7/1/2021	6/30/2022	28.17	All	UADA Group #5
FIXED	7/1/2022	6/30/2023	0.10	All	UAF Group #1
FIXED	7/1/2022	6/30/2023	5.70	All	UAF Group #2
FIXED	7/1/2022	6/30/2023	7.10	All	UAF Group #3
FIXED	7/1/2022	6/30/2023	16.60	All	UAF Group #4
FIXED	7/1/2022	6/30/2023	26.60	All	UAF Group #5
FIXED	7/1/2022	6/30/2023	0.10	All	UADA Group #1
FIXED	7/1/2022	6/30/2023	7.10	All	UADA Group #2
FIXED	7/1/2022	6/30/2023	5.80	All	UADA Group #3
FIXED	7/1/2022	6/30/2023	16.50	All	UADA Group #4
FIXED	7/1/2022	6/30/2023	30.80	All	UADA Group #5
PROV.	7/1/2023	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: University of Arkansas

AGREEMENT DATE: 5/20/2022

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.

OFF-CAMPUS DEFINITION: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). 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:

FICA	Retirement
Worker's Compensation	Life Insurance
Health Insurance	Long Term Disability
Unemployment Insurance	Short Term Disability
Tuition Remission	Employee Assistance Program
Dental Insurance	Termination Pay

Per 2 CFR 200.414(g) - A rate extension has been granted.

The next fringe benefit rate proposal, based on actual costs for the fiscal year ending June 30, 2022, is due by December 31, 2022.

The next indirect cost rate proposal, based on actual costs for the fiscal year ending June 30, 2024, is due by December 31, 2024.

ORGANIZATION: University of Arkansas

AGREEMENT DATE: 5/20/2022

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 Arkansas

(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
Date: 2022.05.27 11:32:14 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

5/20/2022

(DATE) 6991

HHS REPRESENTATIVE: Denise Shirlee

Telephone: (214) 767-3261