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Colleges and University Cost Agreement

Clemson University Controller

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2015

## **Colleges and Universities Cost Agreement - 2015-16**

Clemson University Controller's Office

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**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1576000254A1

DATE:02/12/2015

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/19/2014

Clemson University  
Administrative Services Building  
Box 345321  
Clemson, SC 29634-5321

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.

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**SECTION I: INDIRECT COST RATES**

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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.	07/01/2010	06/30/2012	48.50	On-Campus	Organized Research
PRED.	07/01/2012	06/30/2013	49.50	On-Campus	Organized Research
PRED.	07/01/2013	06/30/2015	50.00	On-Campus	Organized Research
PRED.	07/01/2010	06/30/2015	26.00	Off-Campus	Organized Research
PRED.	07/01/2010	06/30/2015	45.00	On-Campus	Instruction
PRED.	07/01/2010	06/30/2015	26.00	Off-Campus	Instruction
PRED.	07/01/2010	06/30/2015	34.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2010	06/30/2015	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2015	06/30/2017			Use same rates and conditions as those cited for fiscal year ending June 30, 2015.

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ORGANIZATION: Clemson University

AGREEMENT DATE: 2/12/2015

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\*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: Clemson University

AGREEMENT DATE: 2/12/2015

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2015	6/30/2016	29.60	All	9 Month Faculty
FIXED	7/1/2015	6/30/2016	36.20	All	12 Month Administrator/ Staff
FIXED	7/1/2015	6/30/2016	7.30	All	Students
FIXED	7/1/2015	6/30/2016	16.20	All	Part Time/Temporary
PROV.	7/1/2016	6/30/2018			Use same rates and conditions as those cited for fiscal year ending June 30, 2016.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: Clemson University

AGREEMENT DATE: 2/12/2015

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**SECTION II: SPECIAL REMARKS**

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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: 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, Workers' Compensation, Unemployment Insurance, Health Insurance, Dental Insurance, Long-Term Disability, Employee Tuition Remission and Termination Pay.

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 Facilities and Administrative rates contained in this Agreement are applicable to contracts and grants awarded to the Clemson University Research Foundation (CURF). The Fringe Benefit rates are applicable only to Clemson University employees.

NOTE: This agreement updates the Fringe Benefit Rates section only.

\*The next fringe benefits proposal for FYE6/30/2015 is due in our office by 12/31/2015.\*

ORGANIZATION: Clemson University

AGREEMENT DATE: 2/12/2015

**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:

Clemson University

(INSTITUTION)

(SIGNATURE)

Brett A. Dalton

(NAME)

Vice President for Finance and Operations

(TITLE)

3/3/2015

(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: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, ou=2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes - S  
Date: 2015.02.23 08:25:05 -0500

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

2/12/2015

(DATE) 0060

HHS REPRESENTATIVE:

Lucy Siow

Telephone:

(301) 492-4855