



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

April 22, 2024

Stewart Berkinshaw
Asst. Vice President for Budget and Finance
The University of Oklahoma
660 Parrington Oval, Room 204
Norman, OK 73019-3076

Dear Mr. Berkinshaw:

A copy of a facilities and administrative (F&A) cost and fringe benefit (FB) Rate Agreement are being sent to you for your signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning F&A and FB rates that may be used to support your claim for these indirect costs on grants and contracts with the Federal Government.

Please have the Agreement signed by an authorized representative of your organization and return it 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, your FB cost rate(s) for the fiscal year ending June 30, 2024, based on actual costs for the fiscal year ended June 30, 2022, and FB cost rates for the fiscal year ending June 30, 2025, based on actual costs for the fiscal year ended June 30, 2023, under-recovered (-) or over-recovered (+) amounts are listed below:

	<u>2022/2024</u>	<u>2023/2025</u>
FTE's Eligible for Full Benefits (Match Not Required)	\$2,397,639	\$6,670,868
FTE's Eligible for Full Benefits (Match Required)	\$99,193	\$1,096,682
FTEs with Limited Benefits	\$117,684	\$134,494
Employees Without Core Benefits	\$7,083	(\$42,822)
Graduate Research/Teaching Assistants	\$35,083	\$40,150
Other Student Employees	\$(1,738)	\$3,618

The fixed rates for the fiscal years ended June 30, 2022, and June 30, 2023, are considered final.

Mr. Berkinshaw

April 22, 2023

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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 June 30, 2024, is due in our office by December 31, 2024. Your next Facilities and Administrative cost rate proposal, based on actual costs for the fiscal year ending June 30, 2026, is due in our office by December 31, 2026.

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

Thank you for your cooperation.

Sincerely,

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2024.04.23 10:28:14 -05'00'

Arif Karim
Director
Cost Allocation Services

Enclosures

ACCEPTANCE

University of Oklahoma

Institution


Signature

STEWART BERKINSHAW
Name

Assoc. VP Budget & Finance
Title

5/30/24
Date

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 73-1377584
 ORGANIZATION:
 University of Oklahoma
 660 Parrington Oval
 Room 204
 Norman, OK 73019-3076

Date: 04/22/2024
 FILING REF.: The preceding
 agreement was dated
 03/01/2023

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2020	06/30/2023	55.00	On Campus	Organized Research
PRED.	07/01/2020	06/30/2023	53.50	On Campus	Instruction
PRED.	07/01/2020	06/30/2023	36.30	On Campus	Other Sponsored Activities
PRED.	07/01/2020	06/30/2023	26.00	Off Campus	All Programs
PRED.	07/01/2023	06/30/2027	55.00	On Campus	Organized Research
PRED.	07/01/2023	06/30/2027	53.50	On Campus	Instruction
PRED.	07/01/2023	06/30/2027	36.30	On Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2027	26.00	Off Campus	All Programs
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2027

*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.

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	7/1/2023	6/30/2024	30.80	All	(1)
FIXED	7/1/2023	6/30/2024	34.00	All	(2)
FIXED	7/1/2023	6/30/2024	19.13	All	(3)
FIXED	7/1/2023	6/30/2024	8.00	All	(4)
FIXED	7/1/2023	6/30/2024	11.27	All	(5)
FIXED	7/1/2023	6/30/2024	0.35	All	(6)
FIXED	7/1/2024	6/30/2025	29.00	All	(1)
FIXED	7/1/2024	6/30/2025	31.40	All	(2)
FIXED	7/1/2024	6/30/2025	17.00	All	(3)
FIXED	7/1/2024	6/30/2025	8.10	All	(4)
FIXED	7/1/2024	6/30/2025	10.00	All	(5)
FIXED	7/1/2024	6/30/2025	0.20	All	(6)
PROV.	7/1/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2025

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages.

07/01/2023 - 06/30/2025:

- (1): Full-Time eligible for full benefits (50% FTE or more OTRS match not required)
- (2): Full-Time eligible for full benefits (50% FTE or more OTRS match required)
- (3): Full-Time with Limited Benefits (50% FTE or more)
- (4): Employees without Core Benefits
- (5): Graduate Research/T.A.'s
- (6): Other Student Employees

Note: The State of Oklahoma requires all grants worked on by state employees to pay the State's portion of the Employees Defined Benefit Retirement Plan. At this time, the amount is 2.4% and is included in the Fringe Benefit Rate of the "Full-Time eligible for full benefits (50% FTE or more OTRS match required)".

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). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

FRINGE BENEFITS:

FICA Retirement
Worker's Compensation Life Insurance
Health Insurance Disability Insurance
Unemployment Insurance Defined Contributions

This Rate Agreement updates Fringe Benefit rates only.

The next fringe benefit rate proposal, based on actual costs for the fiscal year ending 06/30/2024, is due in our office by 12/31/2024.

Your indirect cost rate proposal based on actual costs for the fiscal year ending 06/30/2026 is due in our office by 12/31/2026.

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.

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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

University of Oklahoma

(INSTITUTION)



(SIGNATURE)

STEWART BERKINIHAW

(NAME)

Assoc. VP Budget & Finance

(TITLE)

5/30/24

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S

Digitally signed by Arif M. Karim
-S
Date: 2024.05.24 08:52:48 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

04/22/2024

(DATE)

HHS REPRESENTATIVE: Joel McKenzie

TELEPHONE: (214) 767-3261