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AUG. 12. 2014 10:18AM PSC/DCA-CSFO 214 767 3264

COLLEGES AND UNIVERSITIES RATE AGREEMENT

DATE:07/30/2014

EIN: 1436005833A1 ORGANIZATION: Truman State University McClain Hall 105 100 East Normal Kirksville, MO 63501-4221

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 P	ERIOD				
TYPE	FROM	<u>T0</u>	RATE (%) LOCATION	APPLICABLE TO		
PRED.	07/01/2013	06/30/2017	42.20	All Programs		
PROV -	07/01/2017	06/30/2019	42.20	All Programs		

*BASE

Direct salaries and wages including all fringe benefits.

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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.

Fringe Benefits: FICA Unemployment Retirement Health Insurance Life Insurance Disability Insurance Worker's Compensation Tuition Remission Dental Insurance Vision Insurance Accidental Death & Dismemberment Insurance

Your next proposal based on actual costs for the fiscal year ending 06/30/2017 is due in our office by 12/31/2017.

Equipment means 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.

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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 principled; (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 rangotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the expanization to be in effect during the Agreement period. Changes to the method of accounting for casts which affect the amount of roimbursement 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. FINED 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 expandation 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:

Truman State University

INSTITUTION
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(SIGNATORE)
Troy_D. Paino
(name)
President

(TITLE)				
9	18	15		_
(DATE)		ľ		

ON BEHALF OF THE PEDERAL GOVERNMENT:

(AGENGY)	
(SIGNATURE) Arif Karim	
(NAME) Director, Cost Alloca	cion Services
(TITLE) 7/30/2014	
(DATE) 7143	
HHS REPRESENTATIVE:	Narendra Gandhi
Talephone:	(214) 767-3261

DEPARTMENT OF HEALTH AND HUMAN SERVICES