



1301 Young Street, Room 732
Dallas, TX 75202
PHONE: (214) 767-3261
FAX: (214) 767-3264
EMAIL: CAS-Dallas@psc.hhs.gov

August 23, 2024

Sherideen S. Stoll
CFO and Vice President for Finance and Administration
Bowling Green State University
232 McFall Center
Bowling Green, OH 43403-0112

Dear Ms. Stoll:

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 fax or email it to me, 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>2022/2025</u>	<u>2022/2026</u>
Full Time Employees	\$ (0)	\$ (0)
Part Time Employees	\$ (0)	\$ (0)
Graduate Students	\$ (0)	\$ (0)

These amounts are included in your fixed fringe benefit rates for the fiscal year ending 06/30/2025 which are listed in the attached Rate Agreement. This is your first fringe benefit proposal and there are no under/ over recoveries or carry-forward amounts in this Agreement.

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, 2025 is due in our office by December 31, 2025.

An F&A cost proposal, together with supporting information, are required to substantiate your claim for F&A costs under grants and contracts awarded by the Federal Government. Thus your next F&A cost proposal for fiscal year ending June 30, 2026 is due in our office by December 31, 2026.

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.

Sincerely,

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2024.08.27 13:28:00 -05'00'

Arif Karim
Director
Cost Allocation Services

Enclosures

ACCEPTANCE:

Bowling Green State University
(Institution)


Sherideen Stoll (Sep 3, 2024 15:45 EDT)
(Signature)

Vice President for Finance and Administration/CFO
(Title)

Sherideen Stoll
(Name)

09/03/2024
(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1346402018A1
ORGANIZATION:
Bowling Green State University
232 McFall Center
Bowling Green, OH 43403-0112

Date: 08/23/2024
FILING REF.: The preceding
agreement was dated
11/06/2018

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2023	06/30/2027	45.00	On Campus	All Programs
PRED.	07/01/2023	06/30/2027	16.00	Off Campus	All Programs
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 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	7/1/2024	6/30/2026	31.50	All	Full Time Employees
FIXED	7/1/2024	6/30/2026	16.00	All	Part Time Employees
FIXED	7/1/2024	6/30/2026	4.60	All	Graduate Students
PROV.	7/1/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2026.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

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.

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

Disability Insurance

Tuition Remission

Worker's Compensation

Unemployment Insurance

Health Insurance

Dental Insurance

Life Insurance

Health Savings Account

Employee Assistance Program

The next fringe benefit rate proposal, based on actual costs for the fiscal year ending June 30, 2025, is due in our office by December 31, 2025.

The next indirect cost rate proposal, based on actual costs for the fiscal year ending June 30, 2026, is due in our office by December 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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$3,500.

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:

Bowling Green State University

(INSTITUTION)


Sherideen Stoll (Sep 3, 2024 15:45 EDT)

(SIGNATURE)

Sherideen Stoll

(NAME)

Vice President for Finance and Administration/CFO

(TITLE)

09/03/2024

(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: 2024.08.27 13:27:27 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

08/23/2024

(DATE)

HHS REPRESENTATIVE: Theodore Foster

TELEPHONE: (214) 767-3261