



## DEPARTMENT OF HEALTH &amp; HUMAN SERVICES

Program Support Center  
 Financial Management Service  
 Division of Cost Allocation

Room 732  
 1301 Young Street  
 Dallas, TX 75202  
 PHONE: (214) 767-3261  
 FAX: (214) 767-3264

May 14, 2013

Ms. Natalie Krawitz  
 Vice President for Finance and Administration  
 University of Missouri - Columbia  
 215 University Hall  
 Columbia, MO 65211

The original and one copy of a facilities and administrative cost and fringe benefit Rate Agreement are enclosed. 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 facilities and administrative costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization and fax it to me, retaining a copy for your files. Our fax number is (214) 767-3264. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

The Fixed Fringe Benefit cost rate(s) for the fiscal year ending June 30, 2013 are based on actual costs for the fiscal year ended June 30, 2011. They included the following under-recovered (-) or over-recovered (+) costs:

Medical School Employees:	(\$488,607) Under recovery amount
All Other Employees:	(\$1,771,789) Under recovery amount

The fixed rate(s) for fiscal year ended June 30, 2011 is considered final.

The Fixed Fringe Benefit cost rate(s) for the fiscal year ending June 30, 2014 are based on actual costs for the fiscal year ended June 30, 2012. They included the following under-recovered (-) or over-recovered (+) costs:

Medical School Employees:	\$487,337 Over recovery amount
All Other Employees:	(\$1,911,448) Under recovery amount

The fixed rate(s) for fiscal year ended June 30, 2012 is considered final.

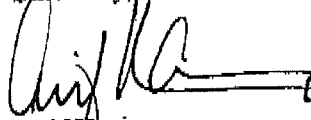
Ms. N. Krawitz  
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A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending June 30, 2013 is due in our office by December 31, 2013. Your next Facilities and Administrative cost rate proposal based on actual costs for the fiscal year ending June 30, 2015 is due in our office by December 31, 2015.

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 Karim  
Director  
Division of Cost Allocation

Enclosures

ACCEPTANCE

University of Missouri - Columbia  
Institution



Signature

Natalie "Nikki" Krawitz  
Name

Vice President for Finance & Admin  
Title

5/31/2013  
Date

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1436003859B4

ORGANIZATION:

University of Missouri - Columbia  
 215 University Hall  
 Columbia, MO 65211-3020

DATE: 05/14/2013

FILING REF.: The preceding agreement was dated 07/23/2012

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)

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATION	APPLICABLE TO
	FROM	TO			
PRED.	07/01/2009	06/30/2012	51.50	On Campus	Organized Research
PRED.	07/01/2009	06/30/2012	48.00	On Campus	Instruction
PRED.	07/01/2009	06/30/2012	30.00	On Campus	Other Spon. Act.
PRED.	07/01/2009	06/30/2012	26.00	Off Campus	All Programs
PRED.	07/01/2012	06/30/2013	51.50	On Campus	Organized Research
PRED.	07/01/2013	06/30/2016	53.50	On Campus	Organized Research
PRED.	07/01/2012	06/30/2016	48.00	On Campus	Instruction
PRED.	07/01/2012	06/30/2016	30.00	On Campus	Other Spon. Act.
PRED.	07/01/2012	06/30/2016	26.00	Off Campus	All Programs
PROV.	07/01/2016	Until Amended	"Use same rates and conditions as cited for FYE 6/30/16."		

ORGANIZATION: University of Missouri - Columbia

AGREEMENT DATE: 5/14/2013

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\*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

ORGANIZATION: University of Missouri - Columbia  
 AGREEMENT DATE: 5/14/2013

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	7/1/2012	6/30/2013	22.00	All	Med Sch Employees
FIXED	7/1/2012	6/30/2013	23.00	All	All Oth Employees
FIXED	7/1/2013	6/30/2014	21.60	All	Med Sch Employees
FIXED	7/1/2013	6/30/2014	26.30	All	All Oth Employees
PROV.	7/1/2014	Until amended			"Use same rates and conditions as cited for FYE 6/30/14."

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:  
 Salaries and wages.

ORGANIZATION: University of Missouri - Columbia

AGREEMENT DATE: 5/14/2013

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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. FICA is specifically identified to each employee and is charged individually as direct costs. The fringe benefits included in the rate(s) are listed in the Special Remarks Section of this agreement.

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

FRINGE BENEFITS:

Disability Insurance  
Worker's Compensation  
Life Insurance  
Unemployment Insurance  
Health Insurance  
Dental Insurance  
Retirement  
Tuition Remission  
Wellness Program

Equipment Definition -  
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.

ORGANIZATION: University of Missouri - Columbia

AGREEMENT DATE: 5/14/2013

**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:

University of Missouri - Columbia

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

Natalie Krawitz

Natalie "Nikki" Krawitz

Vice President for Finance & Admin

5/31/2013

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

5/14/2013

(DATE) 7087

HHS REPRESENTATIVE:

Theodore Foster

Telephone:

(214) 767-3261