



## DEPARTMENT OF HEALTH &amp; HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation7700 Wisconsin Avenue, Suite 2300  
Bethesda, MD 20814  
PHONE: (301) 492-4855  
FAX: (301) 492-5081

April 20, 2011

Ms. Kathleen M. Byington  
Vice President for Administration and Finance  
University of Maryland, Baltimore  
620 West Lexington St. Room 5124  
Baltimore, MD 21201-1531

Dear Ms. Byington:

A copy of a Facilities and Administrative Rate Agreement is being faxed to you for signature. 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 fringe benefit 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 the copy for your files. Our fax number is (301) 492-5081. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

A fringe benefit proposal, together with the supporting information, is required to substantiate your claim for fringe benefit costs under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit proposal based on actual costs for the fiscal year ending 06/30/2013 is due in our office by 12/31/2013.

Sincerely,

A handwritten signature in black ink that reads "Darryl W. Mayes".

Darryl W. Mayes  
Director, Mid-Atlantic Field Office  
Division of Cost Allocation

Enclosures

PLEASE SIGN AND FAX A COPY OF THE RATE AGREEMENT

**ORIGINAL****COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 52-6002036

DATE:04/20/2012

## ORGANIZATION:

University of Maryland, Baltimore  
 620 West Lexington St. Room 5124  
 Baltimore, MD 21201-1531

FILING REF.: The preceding  
 agreement was dated  
 06/10/2011

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)**

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	06/30/2011	50.00	On-Campus	Organized Research
PRED.	07/01/2011	06/30/2015	53.50	On-Campus	Organized Research
PRED.	07/01/2010	06/30/2015	26.00	Off-Campus	Organized Research
PRED.	07/01/2010	06/30/2015	54.60	On-Campus	Instruction
PRED.	07/01/2010	06/30/2015	26.00	Off-Campus	Instruction
PRED.	07/01/2010	06/30/2015	38.90	On-Campus	Other Spon. Activity
PRED.	07/01/2010	06/30/2015	26.00	Off-Campus	Other Spon. Activity
PRED.	07/01/2010	06/30/2015	6.00	Off-Campus	IPA (A)

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2015	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2015.

\*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.

(A) Intergovernmental Personnel Act Agreements.

ORGANIZATION: University of Maryland, Baltimore

AGREEMENT DATE: 04/20/2012

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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	7/1/2012	6/30/2013	25.00	All	Faculty
FIXED	7/1/2012	6/30/2013	40.00	All	Staff
FIXED	7/1/2012	6/30/2013	8.40	All	Contractual
FIXED	7/1/2012	6/30/2013	23.00	All	Post-Docs
FIXED	7/1/2013	6/30/2014	25.70	All	Faculty
FIXED	7/1/2013	6/30/2014	41.00	All	Staff
FIXED	7/1/2013	6/30/2014	8.40	All	Contractual
FIXED	7/1/2013	6/30/2014	23.20	All	Post-Docs
PROV.	7/1/2014	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2014.

\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: University of Maryland, Baltimore

AGREEMENT DATE: 04/20/2012

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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. Unused leave payments made upon separation are included in the fringe benefit rates.

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/Medicare, retirement, disability insurance, life insurance, TIAA/CREF, unemployment insurance, dental and health insurance, worker's compensation, separation leave payments, tuition remission, employee assistance, and wellness programs.

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.

\*\* This Rate Agreement updates the Fringe Benefits Rates only. All other terms and conditions per Rate Agreement dated 06/10/2011 are to remain in effect.

ORGANIZATION: University of Maryland, Baltimore  
AGREEMENT DATE: 04/20/2012

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 rates 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 Circular, 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 Maryland, Baltimore

(INSTITUTION)

(SIGNATURE)

Kathleen M. Byington

(NAME)

Vice President, Administration & Finance

(TITLE)

5-25-12

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Myers

(NAME)

Director, Mid-Atlantic Field Office

(TITLE)

4/20/2012

(DATE) 0446

HHS REPRESENTATIVE:

Phat Chau

Telephone:

(301) 492-4855

COMPONENTS OF THE PUBLISHED FACILITIES & ADMINISTRATIVE COST RATE  
 UNIVERSITY OF MARYLAND, BALTIMORE

INSTITUTION:

FY COVERED BY RATE:

TYPE OF RATES:

RATE COMPONENTS:

Facilities Group:

Building and Improvement Depreciation

Equipment Depreciation

Interest

Operations & Maintenance

Library

Administrative Group:

RATE

FYE 07/01/11 - 06/30/15

	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES	
	On-Camp FY 11	Off-Camp FY 12 - 15 FY 11 - 15	On-Camp FY 11 - 15	Off-Camp FY 11 - 15	On-Camp FY 09 - 12	Off - Camp FY 09 - 12
5.2	5.7	4.3				
2.7	3.0	2.2				
1.3	0.3	0.5				
13.0	16.5	13.8				
1.8	2.0	7.8				
26.0	26.0	26.0	26.0	26.0	26.0	26.0
50.0	53.5	54.6	26.0	26.0	38.9	26.0

CONCURRENCE:

UNIVERSITY OF MARYLAND, BALTIMORE

(Institution)

  
 (Signature)

Kathleen M. Byington

(Name)

VP for Administration & Finance

(Title)

7-5-11  
 (Date)