

DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

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August 15, 2018

Gary Cornett  
Controller  
Miami University  
107 Roudebush Hall  
Oxford, OH 45056-3653

Dear Mr. Cornett:

A copy of the indirect cost Rate Agreement is being sent 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 F&A and fringe benefit costs on grants and contracts with theet maden authorized representative of your organization, email to me, retaining a copy for your files. Our email address is [cas-dallas@psc.hhs.gov](mailto:cas-dallas@psc.hhs.gov). We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

The Office of Management and Budget (OMB) has requested that we reach an agreement with each institution on components for the published F&A cost rates. The attached form(s) are provided for that purpose. Please sign the form(s) and return them with the agreement.

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, 2022 is due in our office by December 31, 2022

**COMPONENTS OF PUBLISHED F&A COST RATE**


**INSTITUTION:** Miami University  
**FY COVERED BY RATE:** JULY 1, 2019 through JUNE 30, 2023  
**APPLICABLE TO:** ORGANIZED RESEARCH

<b>RATE COMPONENT :</b>	<b>ON CAMPUS</b>	<b>OFF CAMPUS</b>
Building Depreciation	4.3	
Equipment Depreciation	1.6	
Interest	0.0	
Operation & Maintenance	11.6	
Library	1.0	
Administration*	26.0	26.0
<b>TOTAL</b>	<b>44.5</b>	<b>26.0</b>

\* Reflects provisions of Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.

**CONCURRENCE:**

Miami University  
(Institution)

  
(Signature)

(Name)

(Title) 8/17/18

(Date)

EIN: 31-6402089

ORGANIZATION:

Miami University

107 Roudebush Hall

Oxford, OH 45056-3653

DATE: 08/15/2018

FILING REF.: The preceding  
agreement

ORGANIZATION: Miami University

AGREEMENT DATE: 8/15/2018

\*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

**SECTION II: SPECIAL REMARKS**

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using a rate(s). Over/under recoveries from actual costs are adjusted in current or future periods. The directl

### **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