



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

90 7th Street, Suite 4-600
San Francisco, CA 94103-6705
PHONE: (415) 437-7820
FAX: (415) 437-7823
EMAIL: CAS-SF@psc.hhs.gov

July 13, 2020

Lori Ciccone
Executive Director, OSP
University of Nevada, Las Vegas (UNLV)
4505 S. Maryland Parkway
Reno, NV 89154

Dear Ms. Ciccone:

A copy of an indirect and fringe benefits costs rates 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 indirect and fringe benefits costs on grants and contracts with the Federal Government.

Please have the agreement signed by an authorized representative of your organization and return within ten business days of receipt. The signed agreement should be sent to me by email, while retaining the copy for your files. Only when the signed agreement is returned, will we then reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

During our review of your proposal, it was disclosed that the UNLV's actuarially determined pension contributions exceeded the Governmental Accounting Standards Board (GASB) Statement No. 68 calculated pension expense. However, 2 CFR 200.431(g)(3) only allows pension plan costs determined in accordance with GAAP (i.e., GASB 68). The Office of Management and Budget (OMB) is aware of the issue and is currently considering revising the regulations. Therefore, we reserve the right to revise this agreement to disallow the pension contributions in excess of the GASB 68 calculated pension expense, if OMB does not revise the regulation or issue an exception. Please acknowledge your concurrence with this condition by counter-signing this letter below and returning it to me.

Lori Ciccone
Executive Director, OSP

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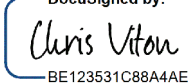
A fringe benefits cost proposal, together with the supporting information, is required to substantiate your claim for fringe benefits costs under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefits costs proposal based on actual costs for fiscal year ending 06/30/20, is due in our office by 12/31/20. Please submit your next proposal electronically via email to CAS-SF@psc.hhs.gov.

Sincerely,

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2020.07.13 14:47:08 -05'00'
Arif Karim, Director
Cost Allocation Services

Enclosure

In concurrence:

DocuSigned by:

BE123531C88A4AE...

Chris Viton

Name

AVP, Financial Services & Controller

Title

7/24/2020

Date

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:

DATE:07/13/2020

ORGANIZATION:

FILING REF.: The preceding
agreement was dated
07/24/2019University of Nevada, Las Vegas
4505 Maryland Parkway
P.O. Box 451004
Las Vegas, NV 89154-1004

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.	07/01/2016	06/30/2017	48.00	On-Campus	Organized Research
PRED.	07/01/2017	06/30/2021	49.50	On-Campus	Organized Research
PRED.	07/01/2016	06/30/2021	26.00	Off-Campus	Organized Research
PRED.	07/01/2016	06/30/2021	48.00	On-Campus	Instruction
PRED.	07/01/2016	06/30/2021	26.00	Off-Campus	Instruction
PRED.	07/01/2016	06/30/2021	36.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2016	06/30/2021	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2021	Until Amended		(1)	

*BASE

ORGANIZATION: University of Nevada, Las Vegas

AGREEMENT DATE: 7/13/2020

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, 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, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subaward in excess of \$25,000.

(1) Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

ORGANIZATION: University of Nevada, Las Vegas

AGREEMENT DATE: 7/13/2020

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	7/1/2020	6/30/2021	29.90	All	Admin./Acad. Faculty
FIXED	7/1/2020	6/30/2021	43.50	All	Classified
FIXED	7/1/2020	6/30/2021	9.50	All	Graduate Students
FIXED	7/1/2020	6/30/2021	16.40	All	Letter of Appointment
FIXED	7/1/2020	6/30/2021	4.20	All	Wages
PROV.	7/1/2021	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: University of Nevada, Las Vegas

AGREEMENT DATE: 7/13/2020

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:

SUI, HEALTH INSURANCE, NEVADA INDUSTRIAL COMPENSATION, AND RETIREMENT.

Effective July 1, 2019, 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:

FICA/MEDICARE, UNEMPLOYMENT INSURANCE, NEVADA INDUSTRIAL INSURANCE, HEALTH INSURANCE, GRADUATE INSURANCE, TERMINAL LEAVE, RETIRED EMPLOYEES GROUP INSURANCE ASSESSMENT (REGIA), AND RETIREMENT.

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.

DEFINITION OF EQUIPMENT

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 \$5,000.

DEFINITION OF OFF-CAMPUS ACTIVITIES

Off-campus activities are those activities that operate entirely off University property (either owned, leased or rented) and do not increase, nor decrease the costs of those activities (i.e., operations and maintenance) that would be affected had the activities been operated on property maintained and/or depreciated by the University.

NEXT PROPOSAL DUE DATES

An Indirect Costs proposal and a Fringe Benefits Costs proposal, based on actual costs for fiscal year ending 06/30/2020 will be due no later than 12/31/2020.

This rate agreement updates the fringe benefits rates only.

ORGANIZATION: University of Nevada, Las Vegas

AGREEMENT DATE: 7/13/2020

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:

University of Nevada, Las Vegas

(INSTITUTION)

DocuSigned by:

Chris Viton

BE123531C88A4AE...

Chris Viton

(NAME)

AVP, Financial Services & Controller

(TITLE)

7/24/2020

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2020.07.13 14:48:39 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

7/13/2020

(DATE) 7094

HHS REPRESENTATIVE: Jeffrey Warren

Telephone: (415) 437-7820