

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
 ORGANIZATION:  
 University of Montana, The  
 Research Administration  
 University Hall 116  
 Missoula, MT 59812-4104

Date: 08/03/2023  
 FILING REF.: The preceding  
 agreement was dated  
 03/06/2020

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.	07/01/2023	06/30/2027	47.00	On-Campus	Organized Research	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Organized Research	
PRED.	07/01/2023	06/30/2027	59.00	On-Campus	Instruction	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Instruction	
PRED.	07/01/2023	06/30/2027	39.00	On-Campus	Other Sponsored Activities	
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Other Sponsored Activities	
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 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 II: SPECIAL REMARKS**

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### 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.

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.

### 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.

### TREATMENT OF PAID ABSENCES

Holiday and other paid absences (excluding annual and sick leave) are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made. A separate charge is made to Federal projects for annual and sick leave accruals. Charges for salaries and wages must exclude those paid to employees for periods when they are on annual or sick leave.

The following fringe benefits are treated as direct costs:

FICA, UNEMPLOYMENT COMPENSATION, HEALTH INSURANCE, ACCIDENT INSURANCE, AND RETIREMENT.

The four year extension of the indirect cost rate was granted in accordance with 2 CFR 200.414(g).

### NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending 06/30/26, will be due no later than 12/31/26.

**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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

**BY THE INSTITUTION:**

University of Montana, The Research Administration  
\_\_\_\_\_  
(INSTITUTION)

  
\_\_\_\_\_  
(SIGNATURE)

Scott L Whittenburg  
\_\_\_\_\_  
(NAME)

Vice President for Research and Creative Scholarship  
\_\_\_\_\_  
(TITLE)

8/8/23  
\_\_\_\_\_  
(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: 2023.08.07 11:01:16 -05'00'  
\_\_\_\_\_  
(SIGNATURE)

Arif Karim  
\_\_\_\_\_  
(NAME)

Director, Cost Allocation Services  
\_\_\_\_\_  
(TITLE)

08/03/2023  
\_\_\_\_\_  
(DATE)

HHS REPRESENTATIVE: Jeanette Lu  
TELEPHONE: (415) 437-7820  
\_\_\_\_\_

**UNIVERSITY OF MONTANA - MISSOULA  
FACILITIES AND ADMINISTRATIVE COST RATES**

EXHIBIT A

	ORGANIZED RESEARCH			INSTRUCTION			OTHER SPONSORED ACTIVITIES		
	JULY 1, 2023 THROUGH JUNE 30, 2027			JULY 1, 2023 THROUGH JUNE 30, 2027			JULY 1, 2023 THROUGH JUNE 30, 2027		
		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS
BUILDING		3.7%			4.5%			2.5%	
EQUIPMENT		2.2%			2.6%			1.5%	
INTEREST		1.0%			1.1%			0.9%	
OPERATIONS & MAINTENANCE		13.0%			15.3%			7.2%	
LIBRARY		1.1%			9.5%			0.9%	
GENERAL ADMINISTRATION	6.5%			4.1%			6.2%		
DEPARTMENT ADMINISTRATION	15.7%			14.0%			16.0%		
SPONSORED PROJECTS ADMINISTRATION	3.8%			1.9%			3.8%		
STUDENT SERVICES	0.0%			6.0%			0.0%		
ADMINISTRATION COMPONENTS	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
TOTAL		47.0%	26.0%		59.0%	26.0%		39.0%	26.0%

REFLECTS PROVISIONS OF APPENDIX III TO PART 200 OF UNIFORM GUIDANCE - INDIRECT (F&A) COSTS IDENTIFICATION AND FOR INSTITUTIONS OF HIGHER EDUCATION (IHEs), C.8 DATED SEPTEMBER 10, 2015.

CONCUR:

  
\_\_\_\_\_  
SIGNATURE

*Scott L. Whittenburg*  
\_\_\_\_\_  
NAME

*Vice President for Research and Creative Scholarship*  
\_\_\_\_\_  
TITLE

*8/8/23*  
\_\_\_\_\_  
DATE