



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Room 732  
Dallas, TX 75202  
PHONE: (214) 767-3261  
FAX: (214) 767-3264  
EMAIL: [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov)

June 23, 2016

Ms. Gladys Skinner  
Research and Sponsored Program Manager  
Southeastern Oklahoma State University  
1515 Pioneer Drive  
Harrison, AR 72601

Dear Ms. Skinner:

A copy of an indirect cost Rate Agreement is being emailed 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 costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization email it to me, retaining the copy for your files. Our email 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.

An indirect cost proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending 06/30/2018, is due in our office by 12/31/2018.

Sincerely,  
**Arif M. Karim** -  
A  
Arif Karim  
Director  
Cost Allocation Services

Digitally signed by Arif M. Karim -A  
DN: c=US, o=U.S. Government, ou=HHS,  
ou=PSC, ou=People, cn=Arif M. Karim -A,  
0.9.2342.19200300.100.1.1=2000212895  
Date: 2016.07.05 14:54:59 -05'00'

Enclosures  
Official Notification – New Procedures for Submitting College and University Facilities & Admin.  
Rate Proposals

PLEASE SIGN AND EMAIL A COPY OF THE RATE AGREEMENT

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 37-1785782

DATE:06/23/2016

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/20/2008

Southeastern Oklahoma State University  
1405 N. 4th Avenue, PMB 4140  
Durant, OK 74701-0609

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.

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**SECTION I: Facilities And Administrative Cost Rates**

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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>
FINAL	07/01/2012	06/30/2015	43.00	On Campus	All Programs
FINAL	07/01/2012	06/30/2015	17.00	Off Campus	All Programs
PRED.	07/01/2015	06/30/2019	43.00	On Campus	All Programs
PRED.	07/01/2015	06/30/2019	17.00	Off Campus	All Programs
PROV.	07/01/2019	Until Amended			All Programs

\*BASE

Direct salaries and wages excluding all fringe benefits.

ORGANIZATION: Southeastern Oklahoma State University

AGREEMENT DATE: 6/23/2016

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**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.

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.

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.

FRINGE BENEFITS:

FICA

Retirement

Disability Insurance

Worker's Compensation

Life Insurance

Unemployment Insurance

Health Insurance

Tuition Remission

Per 2 CFR 200.414(g) - A rate extension has been granted.

Next Proposal Due

The next indirect cost proposal based on actual costs for fiscal year ending 06/30/2018 is due by 12/31/2018.

ORGANIZATION: Southeastern Oklahoma State University

AGREEMENT DATE: 6/23/2016

**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:

Southeastern Oklahoma State University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

**Arif M. Karim -A**

Digitally signed by Arif M. Karim -A  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People,  
cn=Arif M. Karim -A, 0.9.2342.19200300.100.1.1=2000212895  
Date: 2016.07.05 14:54:04 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

6/23/2016

(DATE) 0065

HHS REPRESENTATIVE:

Tyra Tallie

Telephone:

(214) 767-3261