

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1746001078A1
 ORGANIZATION:
 Prairie View A & M University and
 Prairie View A & M Research Foundation
 301 Tarrow Street
 College Station, TX 77840-7896

Date: 07/31/2024
 FILING REF.: The preceding
 agreement was dated
 04/15/2020

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)	
	<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	09/01/2020	08/31/2024	50.50	On Campus	Organized Research
PRED.	09/01/2020	08/31/2024	50.50	On Campus	Instruction
PRED.	09/01/2020	08/31/2024	31.00	On Campus	Other Sponsored Activities
PRED.	09/01/2020	08/31/2024	26.00	Off Campus	All Programs
PRED.	09/01/2024	08/31/2028	52.00	On Campus	Organized Research
PRED.	09/01/2024	08/31/2028	52.00	On Campus	Instruction
PRED.	09/01/2024	08/31/2028	29.50	On Campus	Other Sponsored Activities
PRED.	09/01/2024	08/31/2028	26.00	Off Campus	All Programs
PROV.	09/01/2028	Until Amended			Use same rates and conditions as those cited for fiscal year ending August 31, 2028

***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

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: 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.

FRINGE BENEFITS:

FICA
Retirement
Life Insurance
Worker's Compensation
Unemployment Insurance
Health Insurance
Accrued Compensated Absences

The next indirect cost rate proposal based on actual costs for the fiscal year ending 08/31/2027 is due on 02/28/2028.

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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

