

## Institutional Fact Sheet

Submitting Organization/Legal Name	Delaware State University
Address	Delaware State University Office of Sponsored Programs 1200 N. DuPont Hwy Dover, DE 19901
Authorized University Representative	Dr. Wilma Mishoe, President (302) 857-6001 – fax: (302) 857-6003 email: <a href="mailto:wmishoe@desu.edu">wmishoe@desu.edu</a>
Type of University	State Related/Supported Institution of Higher Education
Congressional District	DE - (1)
Financial Contact	Alleesa Stewart, Director – Restricted Funds Accounting
DUNS Number	114337629
CAGE Number	06FG0
Employer ID Number	510305893
Tax Exempt Number	510305893
Federal Entity ID Number (FEIN) – Tax ID Number	1516000765A1
Date of Last Negotiation of Facilities and Administrative Cost/Indirect Cost Rate	4/17/12
Institutional Human Subjects Assurance Number	FWA00000222
Animal Care and Use Assurance Number	A3318-01 (ID: D16-00206)

### *Facilities and Administrative Cost Rates*

The rates approved in this agreement are for use on grants, contracts and other agreements with the state and Federal Government.

Type	Rate
Modified Indirect cost (see page 3 for break-out) <i>-Rate negotiated with the US Department of Health and Human Services-</i>	.46 (46%)
<b>Fringe Benefits*</b>	
<i>-Faculty Academic and Staff (working 30 hrs. or more a week) (FICA, medicare, workman's comp., unemployment, pension and health)</i>	.50 (50%)
<i>-Casual/Seasonal (regardless of hrs.) &amp; Staff (working less than 30 hours a week) (FICA, medicare, workman's comp. unemployment)</i>	.0921 (9.21%)
<i>-Faculty Summer (FICA, medicare, workman's comp., unemployment, pension)</i>	.3149 (31.49%)
<i>-Student</i>	
<i>30 hours or more (FICA, medicare, workman's comp., unemployment)</i>	.0921 (9.21%)
<i>Less than 30 hours (workman's comp.)</i>	.0145 (1.45%)

**\*FRINGE BENEFITS BREAKOUT**

<b>FICA</b>	.062 (6.2%)
<b>Medicare</b>	.0145 (1.45%)
<b>Workman's Compensation</b>	.0145 (1.45%)
<b>Unemployment</b>	.0011 (.11%)
<b>Pension</b>	.2228 (22.28%)
<b>Health</b>	.1860 (18.60%)

# Reminders

## Negotiated Indirect Cost Rate

The on-campus negotiated rate is **46%** (calculated .46) of total direct cost consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel, and subgrants and subcontracts up to the first \$25,000 of each subgrant (sub-awards) - regardless of the period covered by the subgrant or subcontract. Total direct cost shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental cost of off site facilities, scholarships and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000. *This rate should be used on all grants unless the funding agency has stated otherwise in its guidelines, which has to be submitted with your proposal to the Office of Sponsored Programs.* If a lesser rate is required by the agency, then the calculation is that percent times the total requested amount.

<b>Total Direct Cost to Include</b>	<b>Total Direct Cost to Exclude</b>
Salaries & Wages	Equipment
Fringe Benefits	Capital Expenditures
Travel	Charges for Patient Care
Supplies & Materials	Rental Cost of Off-Site Facilities
Services (Contractual Services)	Participant Costs – ( <i>Student Tuition Remission, Scholarships and Fellowships</i> )
Sub-grants & Subcontracts (Up to \$25,000)	Excess of \$25,000 from Sub-grants, and Subcontracts

### Note:

When computing the indirect cost rate, please keep in mind that the total costs (*regardless of the time period*) of sub-grants (sub-awards) up to \$25,000 is included in the calculation; however, all costs over the \$25,000 (*regardless of the time period*) is to be excluded from this calculation.

**\*Example:**

<u>Salaries</u>		
PI	\$13,000	
Co/PI	\$13,000	
Students (2)	\$18,000	
Secretary	\$5,000	
Total Salaries		<u>\$49,000</u>
<u>Fringe Benefits</u>		
PI - (academic) - 50%	\$6,500	
Co/PI - (summer) - 31.49%	\$4,094	
Students (2) - (less than 30hrs.) - 1.45%	\$261	
Secretary - (less than 30 hrs.) - 9.21%	\$461	
Total Fringes		<u>\$11,315</u>
<b>Total Salaries and Fringes</b>		<b><u>\$60,315</u></b>
Contractual Services	\$30,000	
Travel	\$8,000	
Sub Awards <sup>2</sup>	\$24,000	
Supplies	\$6,000	
Publications	\$2,000	
Equipment <sup>3</sup>	\$5,001	
		<u>\$75,001</u>
<b>Total Direct Cost</b>		<b><u>\$135,316</u></b>
Indirect Cost	\$59,945	
(46% of modified total direct cost)		
*Base = \$130,315		
<b>Subtotal</b>		<b><u>\$195,261</u></b>
<b>Total Direct and Indirect Costs</b>		<b><u>\$195,261</u></b>

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1. Sub-awards up to 25,000 will be included in the base number
  2. Equipment (\$5,001 or more) is excluded from the base number

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 1516000765A1  
 ORGANIZATION:  
 Delaware State University  
 1200 North Dupont Highway  
 Dover, DE 19901-2277

DATE: 05/27/2015  
 FILING REF.: The preceding  
 agreement was dated  
 03/06/2012

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: Facilities And Administrative 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.	07/01/2015	06/30/2017	46.00	On-Campus	All Programs
PRED.	07/01/2015	06/30/2017	26.00	Off-Campus	All Programs
<b>PROV.</b>	<b>07/01/2017</b>	<b>06/30/2019</b>			Use same rates and conditions as those cited for fiscal year ending June 30, 2017.

\*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.

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**ORIGINAL**

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

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 ORGANIZATION:  
 Delaware State University  
 1200 North Dupont Highway  
 Dover, DE 19901-2277

DATE:03/06/2012  
 FILING REF.: The preceding  
 agreement was dated  
 04/18/2007

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>
FINAL	07/01/2010	06/30/2011	43.00	On-Campus	All Programs
PRED.	07/01/2011	06/30/2012	43.00	On-Campus	All Programs
PRED.	07/01/2012	06/30/2013	45.50	On-Campus	All Programs
PRED.	07/01/2013	06/30/2015	46.00	On-Campus	All Programs
FINAL	07/01/2010	06/30/2011	26.00	Off-Campus	All Programs
PRED.	07/01/2011	06/30/2015	26.00	Off-Campus	All Programs
PROV.	07/01/2015	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2015.

**\*BASE**

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). 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 subgrant and subcontract in excess of \$25,000.

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ORGANIZATION: Delaware State University  
 AGREEMENT DATE: 03/06/2012

**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: 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. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Fringe benefits include: FICA, Retirement, Worker's Compensation, Unemployment Insurance, and Health Insurance.

Equipment means an article of nonexpendible tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

<b>Total Direct Cost to Include</b>	<b>Total Direct Cost to Exclude</b>
Salaries & Wages	Equipment
Fringe Benefits	Capital Expenditures
Travel	Charges for Patient Care
Supplies & Materials	Rental Cost of Off-Site Facilities
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ORGANIZATION: Delaware State University

AGREEMENT DATE: 03/06/2012

**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 Office of Management and Budget Circular A-21 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, 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) on the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

Delaware State University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Mayes

(NAME)

Director, Mid-Atlantic Field Office

(TITLE)

3/6/2012

(DATE) 0666

MHS REPRESENTATIVE: Robbin Powell

Telephone: (301) 492-4855