



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

7700 Wisconsin Avenue, Suite 2301  
Bethesda, MD 20814  
PHONE: (301) 492-4855  
FAX: (301) 492-5081  
EMAIL: [CAS-Bethesda@psc.hhs.gov](mailto:CAS-Bethesda@psc.hhs.gov)

January 14, 2020

Ms. Sharon Heinle  
Associate Vice President & Comptroller  
The George Washington University  
45155 Research Place, 2nd Floor  
Ashburn, VA 20147

Dear Ms. Heinle,

A copy of the indirect rate cost Rate Agreement is being E-mailed to you for your 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 F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree that the differences between the fixed and actual fringe benefit costs for the fiscal year ended June 30, 2019 are:

- Over-recovery of \$788,261 applicable to Regular Employees
- Over-recovery of \$119,593 applicable to Temporary & Students

These amounts are included in your fixed fringe benefit rates for the fiscal year ending June 30, 2021 which are listed in the attached Rate Agreement.

Please have the agreement signed by an authorized representative of your organization and send to [CAS-Bethesda@psc.hhs.gov](mailto:CAS-Bethesda@psc.hhs.gov). We will reproduce and distribute the Rate Agreement to the appropriate awarding organizations of the Federal Government for their use.

A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefit costs under grants and contracts awarded by the Federal Government.

Therefore, your next fringe benefit rate proposal for the fiscal year ending June 30, 2020 will be due in our office by December 31, 2020. Please submit your next proposal electronically via email to [CAS-Bethesda@psc.hhs.gov](mailto:CAS-Bethesda@psc.hhs.gov).


Sincerely,  
Darryl W.  
Mayes -S

Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government,  
ou=HHS, ou=PSC, ou=People,  
0.9.2342.19200300.100.1.1=200013166  
9, cn=Darryl W. Mayes -S  
Date: 2020.01.16 15:46:43 -0500'

Darryl W. Mayes  
Deputy Director  
Cost Allocation Services

CONCURRENCE:

George Washington University  
(Institution)

  
(Signature)

Mark Diaz  
(Name)

Executive Vice President & CFO  
(Title)

1/22/2020  
(Date)

Enclosures

PLEASE SIGN AND RETURN A COPY OF THE RATE AGREEMENT

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 53-0196584

DATE:01/14/2020

**ORGANIZATION:**

George Washington University  
44983 Knoll Square, 2nd Floor  
Ashburn, VA 20147

FILING REF.: The preceding  
agreement was dated  
01/22/2019

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.	07/01/2015	06/30/2016	52.50	On-Campus	Organized Research (1)
PRED.	07/01/2015	06/30/2016	58.50	On-Campus	Organized Research (2)
PRED.	07/01/2016	06/30/2019	59.50	On-Campus	Organized Research (3)
PRED.	07/01/2015	06/30/2019	26.00	Off-Campus	Organized Research - Biostatistics (4)
PRED.	07/01/2015	06/30/2019	26.00	Off-Campus	Organized Research
PRED.	07/01/2015	06/30/2019	38.40	On-Campus	Other Sponsored Activities
PRED.	07/01/2015	06/30/2019	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2019	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2019.

ORGANIZATION: George Washington University

AGREEMENT DATE: 1/14/2020

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<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	25.10	All	Regular Employees
FIXED	7/1/2020	6/30/2021	6.50	All	Temps & Students
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: George Washington University

AGREEMENT DATE: 1/14/2020

**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:

George Washington University

(INSTITUTION)

(SIGNATURE)



(NAME) Mark Diaz

Executive Vice President + CFO

(TITLE)

1/22/2020

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes - S

Digitally signed by Darryl W. Mayes - S  
DN: cn=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, 0.9.2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes - S  
Date: 2020.01.16 15:45:52 -0500

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

1/14/2020

(DATE) 3147

HHS REPRESENTATIVE:

Lucy Siow

Telephone:

(301) 492-4855