

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
ORGANIZATION:  
North Dakota State University  
Accounting Office  
Division of Business & Finance  
P.O. Box 5227  
Fargo, ND 58105-5227

Date: 11/21/2025  
FILING REF.: The preceding  
agreement was dated  
09/21/2020

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.

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### SECTION I: INDIRECT COST RATES

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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	07/01/2023	06/30/2025	45.00	On-Campus	Organized Research
FINAL	07/01/2023	06/30/2025	26.00	Off-Campus	Organized Research
FINAL	07/01/2023	06/30/2025	50.50	On-Campus	Instruction
FINAL	07/01/2023	06/30/2025	26.00	Off-Campus	Instruction
FINAL	07/01/2023	06/30/2025	43.20	On-Campus	Other Sponsored Activities
FINAL	07/01/2023	06/30/2025	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2025	06/30/2028	47.00	On-Campus	Organized Research
PRED.	07/01/2025	06/30/2028	26.00	Off-Campus	Organized Research
PRED.	07/01/2025	06/30/2028	53.00	On-Campus	Instruction
PRED.	07/01/2025	06/30/2028	26.00	Off-Campus	Instruction
PRED.	07/01/2025	06/30/2028	44.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2025	06/30/2028	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2028	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2028

\*BASE

For all awards beginning 6/30/2025 and earlier, the Base is as follows:

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.

For all awards beginning 7/1/2025 and later, the Base is as follows:

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$50,000 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 \$50,000. 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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## **SECTION II: SPECIAL REMARKS**

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### TREATMENT OF FRINGE BENEFITS:

This organization charges the actual cost of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The following fringe benefits are treated as direct costs:

FICA, SUI, WORKERS COMPENSATION, RETIREMENT PLAN, AND HEALTH/LIFE/DISABILITY INSURANCE.

### 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.

### DEFINITION OF OFF-CAMPUS

A project is considered off-campus if the activity is conducted at locations other than in University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project.

### 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:

For all awards beginning 6/30/2025 and earlier, \$5,000

For all awards beginning 7/1/2025 and later, \$10,000

### NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending June 30, 2027 will be due no later than December 31, 2027.



### 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:

North Dakota State University Accounting Office

(INSTITUTION)

Bruce A. Bollinger  
(SIGNATURE)

Bruce A. Bollinger  
(NAME)

V.P. of Finance and Administration  
(TITLE)

12/17/25  
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(AGENCY)

Olulola O. Oluborode-S  
(SIGNATURE) Digitally signed by Olulola O. Oluborode-S Date: 2025.12.16 09:22:13 -05'00'

Olulola Oluborode  
(NAME)

Director, Cost Allocation Services  
(TITLE)

11/21/2025  
(DATE)

HHS REPRESENTATIVE: Lucy Siow

TELEPHONE: (415) 437-7820

**NORTH DAKOTA STATE UNIVERSITY  
FACILITIES AND ADMINISTRATIVE COST RATES  
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2028**

**EXHIBIT A**

	ORGANIZED RESEARCH		ORGANIZED RESEARCH		INSTRUCTION		INSTRUCTION	
	JULY 1, 2023 THROUGH JUNE 30, 2025		JULY 1, 2025 THROUGH JUNE 30, 2028		JULY 1, 2023 THROUGH JUNE 30, 2025		JULY 1, 2025 THROUGH JUNE 30, 2028	
BUILDING DEPRECIATION	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
INTEREST	2.90%		5.00%		4.40%		5.60%	
EQUIPMENT DEPRECIATION	1.80%		2.00%		2.20%		2.00%	
OPERATIONS & MAINT	2.10%		1.40%		2.20%		1.50%	
LIBRARY	11.80%		12.20%		12.10%		13.40%	
ADMIN COMPONENTS	0.40%		0.40%		3.60%		4.50%	
	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%	26.00%
TOTAL	45.00%	26.00%	47.00%	26.00%	50.50%	26.00%	53.00%	26.00%

	OTHER SPONSORED ACT.		OTHER SPONSORED ACT.	
	JULY 1, 2023 THROUGH JUNE 30, 2025		JULY 1, 2025 THROUGH JUNE 30, 2028	
BUILDING DEPRECIATION	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
INTEREST	3.10%		3.60%	
EQUIPMENT DEPRECIATION	1.80%		2.00%	
OPERATIONS & MAINT	1.80%		1.50%	
LIBRARY	10.10%		10.50%	
ADMIN COMPONENTS	0.40%		0.40%	
	26.00%	26.00%	26.00%	26.00%
TOTAL	43.20%	26.00%	44.00%	26.00%

Reflects provisions of Appendix III to Part 200 of Uniform Guidance—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHES), C.8. dated December 26, 2013.

CONCUR  
(SIGNATURE) Bernard A. Balinger

TITLE Vice President Finance and Administration

DATE 12/18/25