

## STATE AND LOCAL GOVERNMENT RATE AGREEMENT

EIN: 55-6000810  
 ORGANIZATION:  
 West Virginia Department of Health & Human  
 Resources  
 One Davis Square  
 Suite 300  
 Charleston, WV 25301

Date: 06/29/2023  
 FILING REF.: The preceding  
 agreement was dated  
 07/14/2021

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)	
TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATION	APPLICABLE TO	
	FROM	TO				
FINAL	07/01/2021	06/30/2022	113.10	On-site	Bureau of Behavioral Health	
FINAL	07/01/2021	06/30/2022	41.50	On-site	Office of Threat Preparedness	
FINAL	07/01/2021	06/30/2022	14.30	On-site	Office of Health Facilities; Licensure	
FINAL	07/01/2021	06/30/2022	31.50	On-site	Office of Chief Medical Examiner	
FINAL	07/01/2021	06/30/2022	27.60	On-site	State Trauma & Emergency Care	
FINAL	07/01/2021	06/30/2022	32.70	On-site	Office of Epidemiology and Prevention Services	
FINAL	07/01/2021	06/30/2022	33.20	On-site	Health Statistics Center	
FINAL	07/01/2021	06/30/2022	75.80	On-site	Office of Laboratory Services	
FINAL	07/01/2021	06/30/2022	63.70	On-site	Office of Community Health & Health Promotion	
FINAL	07/01/2021	06/30/2022	38.30	On-site	Office of Maternal, Child & Family Health	
FINAL	07/01/2021	06/30/2022	33.70	On-site	Office of Nutrition Services	
FINAL	07/01/2021	06/30/2022	47.30	On-site	Office of Environmental Health Services	
FINAL	07/01/2021	06/30/2022	32.80	On-site	Nursing Home Administrators Licensing Board	
FINAL	07/01/2021	06/30/2022	13.80	On-site	Developmental Disabilities Planning Council	
PROV.	07/01/2022	06/30/2025	18.60	On-site	Human Rights Commission	

PROV. 07/01/2022 06/30/2025

Use same rates and conditions as those cited for fiscal year ending June 30, 2022

\*BASE

Direct salaries and wages excluding all fringe benefits.

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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.

### 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  
Worker's Compensation  
Unemployment Insurance  
Health Insurance  
Life Insurance

Your next proposal based on FYE June 30, 2023 is due in our office by December 31, 2023.

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### SECTION III: GENERAL

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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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

West Virginia Department of Health & Human Resources

(INSTITUTION)

Tara L. Buckner  
(SIGNATURE)

Tara L. Buckner  
(NAME)

Chief Financial Officer  
(TITLE)

7/17/2023  
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

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=2000131669,  
cn=Darryl W. Mayes -S  
Date: 2023.07.03 09:41:50 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

06/29/2023

(DATE)

HHS REPRESENTATIVE: Pamela Page

TELEPHONE: (212) 264-2069