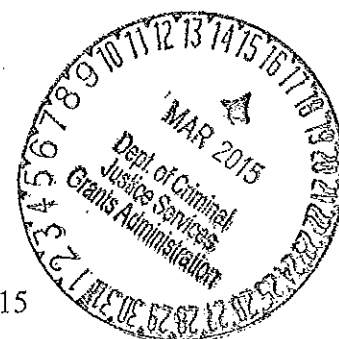


**STATE AND LOCAL UNITS OF GOVERNMENT
INDIRECT COST NEGOTIATED AGREEMENT**



Filing Ref: This replaces the negotiated agreement dated February 25, 2014

Name:
Virginia Department of Criminal Justice Services
1100 Bank Street
Richmond, VA 23219

Date: January 20, 2015

The indirect cost rate(s) contained herein is for use for grants and contracts with the Federal Government to which 2 CFR Part 225 (formerly OMB Circular A-87) applies, subject to the limitations contained in Section II of this agreement.

SECTION I: RATES

<u>Type</u>	<u>Effective Period</u>		<u>*Rate</u>	<u>Locations</u>	<u>Applicable to</u>
	<u>From</u>	<u>To</u>			
Fixed (FCF)	7/01/04	06/30/05	53.44%	All	All Programs
Fixed (FCF)	7/01/05	06/30/06	39.58%	All	All Programs
Fixed (FCF)	7/01/06	06/30/07	47.48%	All	All Programs
Fixed (FCF)	7/01/07	06/30/08	51.47%	All	All Programs
Fixed (FCF)	7/01/08	06/30/09	54.52%	All	All Programs
Fixed (FCF)	7/01/09	06/30/10	45.19%	All	All Programs
Fixed (FCF)	7/01/10	06/30/11	48.94%	All	All Programs
Fixed (FCF)	7/01/11	06/30/12	46.29%	All	All Programs
Fixed (FCF)	7/01/12	06/30/13	42.93%	All	All Programs
Fixed (FCF)	7/01/13	06/30/14	49.01%	All	All Programs

***Base:** Total direct salaries and applicable fringe benefits.

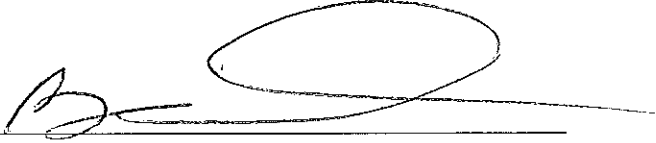
****Treatment of Fringe Benefits:** Fringe benefits applicable to direct salaries and wages are treated as direct costs.

SECTION II: GENERAL

- A. **LIMITATIONS:** Use of the rate(s) contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rate(s) agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the grantee/contractor via an approved Central Service Allocation Plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the grantee/contractor and allowable under the governing cost principles (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs have been accorded consistent accounting treatment; and (4) that the information provided by the grantee/contractor which was used as a basis for acceptance of the rate(s) agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation,
- C. **ACCOUNTING CHANGES:** The rate(s) contained in this agreement are based on the accounting system in effect at the time the proposal was prepared and the agreement was negotiated. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this rate(s) require the prior approval of the office responsible for negotiating the rate(s) on behalf of the Government. Such changes include but are not limited to changes in the charging of a particular type of costs from indirect to direct. Failure to obtain such approval may result in subsequent cost dis-allowances.
- D. **FIXED RATE(S):** The fixed rate(s) contained in this agreement is based upon an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made in a subsequent negotiation to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to this Department/Agency by means other than the rate(s) cited in this agreement should be credited for such costs and the applicable rate cited herein applies to the appropriate base to identify the proper amount of indirect costs allocated to the program.

U. S. DEPARTMENT OF JUSTICE
Office of Justice Programs

Virginia Department of Criminal Justice
Services



Signature: Byron Vaughan, Staff Accountant
Grants Financial Management Division
Office of the Chief Financial Officer

2/24/15
Date:



Signature:

2/11/15
Date: