Instructions for Part VI

This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels.

Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (I), General Instructions)

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Item Description</th>
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<tbody>
<tr>
<td>6.1.0</td>
<td>Pension Plans.</td>
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<tr>
<td>6.1.1</td>
<td>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</td>
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<th>Type of Plan</th>
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<tbody>
<tr>
<td>A.</td>
<td>Institution employees participate in State/Local Government Retirement Plan(s)</td>
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<tr>
<td>B.</td>
<td>Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td>
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<tr>
<td>C.</td>
<td>Institution has its own Defined- Contribution Plan(s)</td>
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6.1.2 Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local Government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)

1/ Describe on a Continuation Sheet.

6.2.0 Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRB). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)
6.2.1 **Determination of Annual PRB Costs.** (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) N/A

6.3.0 **Self-Insurance Programs (Employee Group Insurance).** Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one)

A. _____ When accrued (book accrual only)

B. _____ When contributions are made to a nonforfeitable fund

C. _____ When contributions are made to a forfeitable fund

D. _____ When the benefits are paid to an employee

E. _____ When amounts are paid to an employee welfare plan

Y. _____ Other or more than one method 1/

Z. [ X ] Not Applicable

6.4.0 **Self-Insurance Programs.** (Worker's compensation, Liability and Casualty Insurance.)

6.4.1 **Worker's Compensation and Liability.** Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)

A. _____ When claims are paid or losses are incurred (no Provision for reserves)

B. _____ When provisions for reserves are recorded based on the present value of the liability

C. _____ When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability

D. _____ When funds are set aside or contributions are made to a fund

Y. _____ Other or more than one method 1/

Z. [ X ] Not Applicable

6.4.2 **Casualty Insurance.** Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)

A. _____ When losses are incurred (no provision for reserves)
B. _____ When provisions for reserves are recorded based on replacement costs.

C. _____ When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.

D. **X** Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves).

Y. _____ Other or more than one method 1/

Z. _____ Not Applicable

1/ Describe on a Continuation Sheet.