



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

November 14, 2007

Cohen Building-Room 1067
330 Independence Avenue, S.W.
Washington, DC 20201
PHONE: (202)-401-2808
FAX: (202)-619-3379

Ms. Edith Murphree
Vice President for Finance
Emory University
Office of Grants and Contracts Accounting
1599 Clifton Road NE, 4th Floor
Mailstop 1599/001/1BH
Atlanta, GA 30322-4250

Dear Ms. Murphree:

The original and one copy of this facilities and administrative (F&A) cost Rate Agreement are enclosed. This Agreement reflects an understanding reached between your organization and the Division of Cost Allocation concerning the rate(s) that may be used to support your claim for F&A costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization and return it to me, retaining a copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

The Office of Management and Budget (OMB) has requested that we reach an agreement with each institution on the components of the published F&A rates. The attached form is provided for that purpose. Please sign the form and fax it with the original Rate Agreement.

A facilities and administrative cost rate proposal, together with the supporting information, are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending 08/31/09, will be due in our office by 02/28/10.

Sincerely,

Darryl W. Mayes
Director
Division of Cost Allocation

PLEASE SIGN AND RETURN THE ORIGINAL OF THE RATE AGREEMENT

COLLEGES AND UNIVERSITIES RATE AGREEMENT

ORIGINAL

EIN #: 1580566256A1

DATE: November 14, 2007

INSTITUTION:
 Emory University
 1784 North Decatur Road
 Suite 530
 Atlanta

FILING REF.: The preceding
 Agreement was dated
 July 2, 2007

GA 30322-

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: FACILITIES AND ADMINISTRATIVE COST RATES*

RATE TYPES: FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)
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TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FINAL	09/01/06	08/31/07	53.0	On-Campus	Organized Research
PRED.	09/01/07	08/31/08	54.5	On-Campus	Organized Research
PRED.	09/01/08	08/31/10	55.0	On-Campus	Organized Research
FINAL	09/01/06	08/31/07	29.1	Off-Campus	Orgn. Research (A)
PRED.	09/01/07	08/31/10	29.1	Off-Campus	Orgn. Research (A)
FINAL	09/01/06	08/31/07	26.0	Off-Campus	Orgn. Research (B)
PRED.	09/01/07	08/31/10	26.0	Off-Campus	Orgn. Research (B)
FINAL	09/01/06	08/31/07	54.9	On-Campus	Instruction
PRED.	09/01/07	08/31/10	52.0	On-Campus	Instruction
FINAL	09/01/06	08/31/07	40.4	Off-Campus	Instruction (A)
PRED.	09/01/07	08/31/10	38.7	Off-Campus	Instruction (A)
FINAL	09/01/06	08/31/07	26.0	Off-Campus	Instruction (B)
PRED.	09/01/07	08/31/10	26.0	Off-Campus	Instruction (B)
FINAL	09/01/06	08/31/07	42.9	On-Campus	Other Spon Act
PRED.	09/01/07	08/31/10	36.3	On-Campus	Other Spon Act
FINAL	09/01/06	08/31/07	27.8	Off-Campus	Other Spon Act (A)
PRED.	09/01/07	08/31/10	26.5	Off-Campus	Other Spon Act (A)
FINAL	09/01/06	08/31/07	26.0	Off-Campus	Other Spon Act (B)
PRED.	09/01/07	08/31/10	25.5	Off-Campus	Other Spon Act (B)
PROV.	09/01/10	UNTIL AMENDED			Use same rates and conditions as those cited for fiscal year ending August 31, 2010.

(A) Off-Campus, Adjacent: Location within 50 miles commuting distance of the University.

(B) Off-Campus: Location beyond 50 miles commuting distance of the University.

*BASE:

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

INSTITUTION:
Emory University

AGREEMENT DATE: November 14, 2007

SECTION I: FRINGE BENEFITS RATES**

RATE TYPES: FIXED		FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)
TYPE	EFFECTIVE PERIOD		LOCATIONS	APPLICABLE TO
	FROM	TO		
FIXED	09/01/06	08/31/07	25.0	All
FIXED	09/01/06	08/31/07	14.3	All
FIXED	09/01/06	08/31/07	7.7	All
FIXED	09/01/07	08/31/08	25.6	All
FIXED	09/01/07	08/31/08	16.2	All
FIXED	09/01/07	08/31/08	7.7	All
PROV.	09/01/08 UNTIL AMENDED		Use same rates and conditions as those cited for fiscal year ending August 31, 2008.	

****DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages of faculty and staff including vacation, holiday and sick leave pay and other paid absences of only the faculty and staff. Rate does not apply to student employees, research or teaching assistants.

INSTITUTION:
Emory University

AGREEMENT DATE: November 14, 2007

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) 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 costs of these paid absences.

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Fringe Benefits include: FICA, Retirement, Disability Insurance, Life Insurance, Death Benefits, Tuition Remission, Workers' Compensation, Unemployment Insurance, Health Insurance, Employee Assistance Programs, Child Care Subsidy, Fitness Center, Fringe Benefit Administration and other miscellaneous.

Tuition Benefits for family members other than employees are unallowable for fiscal years beginning after August 31, 1999.

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.

INSTITUTION:
Emory University

AGREEMENT DATE: November 14, 2007

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 Office of Management and Budget Circular A-21 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, 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:

Emory University

(INSTITUTION)

Edith C Murphree

(SIGNATURE)

Edith C. Murphree

(NAME)

Vice President of Finance

(TITLE)

12/14/07

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services

(AGENCY)

Darryl Mayes

(SIGNATURE)

Darryl Mayes

(NAME)

Director

Division of Cost Allocation

(TITLE)

November 14, 2007

(DATE) 0086

HHS REPRESENTATIVE: Steven Zuraf

Telephone: (202) 401-2808

ORIGINAL

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE COST RATE

Institution:

FY Covered by Rate:

September 01, 2006 - August 31, 2010

Type of Rate:

RATE COMPONENTS:

Bldg & Improv - Depr/Use Allow	2.7	1.5		
Equipment - Depr/Use Allow	1.3	1.0		
Interest	1.6	1.0		
Operations & Maintenance	9.5	6.3		
Library	1.8	1.0	1.8	1.0
Administrative Component	<u>26.0</u>	<u>25.5</u>	<u>26.0</u>	<u>25.5</u>
Total	<u>42.9</u>	<u>36.3</u>	<u>27.8</u>	<u>26.5</u>

RATE COMPONENTS:	ON		OFF	
	FY '07	FY '08 - '10	FY '07	FY '08 - '10
Bldg & Improv - Depr/Use Allow	2.7	1.5		
Equipment - Depr/Use Allow	1.3	1.0		
Interest	1.6	1.0		
Operations & Maintenance	9.5	6.3		
Library	1.8	1.0	1.8	1.0
Administrative Component	<u>26.0</u>	<u>25.5</u>	<u>26.0</u>	<u>25.5</u>
Total	<u>42.9</u>	<u>36.3</u>	<u>27.8</u>	<u>26.5</u>

CONCURRENCE:

Edith C. Murphree
Signature

Edith C. Murphree
Name

Vice President for Finance
Title

12/14/07
Date

ORIGINAL

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE COST RATE

Institution:

Emory University

FY Covered by Rate:

September 01, 2006 - August 31, 2010

Type of Rate:

RATE COMPONENTS:

RATE COMPONENTS:	Instruction		
	ON FY '07	ON FY '08 - '10	OFF Adl. FY '08 - '10
Bldg & Improv - Depr/Use Allow	2.0	2.0	
Equipment - Depr/Use Allow	1.5	1.5	
Interest	0.8	0.8	
Operations & Maintenance	10.2	9.0	
Library	14.4	12.7	
Administrative Component	26.0	26.0	
Total	54.9	52.0	
			26.0
			26.0

CONCURRENCE:

Edith C. Murphree
Signature

Edith C. Murphree
Name

Vice President for Finance
Title

12/14/07
Date

ORIGINAL

COMPONENTS OF PUBLISHED FACILITIES AND ADMINISTRATIVE COST RATE

Institution:

FY Covered by Rate:

Type of Rate:

RATE COMPONENTS:

Bldg & Improv - Depr/Use Allow	<u>ON</u> FY '07	<u>ON</u> FY '08	<u>ON</u> FY '09 - '10	<u>OFF Adl.</u> FY '07 - '10	<u>OFF</u> FY '07 - '10
Equipment - Depr/Use Allow	4.2	4.7	5.2		
Interest	2.4	2.4	2.4		
Operations & Maintenance	3.4	4.4	4.4		
Utility Cost Allowance	12.6	12.6	12.6		
Library	1.3	1.3	1.3		
Administrative Component	3.1	3.1	3.1		
Total	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>
	<u>53.0</u>	<u>54.5</u>	<u>55.0</u>	<u>29.1</u>	<u>26.0</u>

Organized Research

	<u>ON</u> FY '07	<u>ON</u> FY '08	<u>ON</u> FY '09 - '10	<u>OFF Adl.</u> FY '07 - '10	<u>OFF</u> FY '07 - '10
Bldg & Improv - Depr/Use Allow	4.2	4.7	5.2		
Equipment - Depr/Use Allow	2.4	2.4	2.4		
Interest	3.4	4.4	4.4		
Operations & Maintenance	12.6	12.6	12.6		
Utility Cost Allowance	1.3	1.3	1.3		
Library	3.1	3.1	3.1		
Administrative Component	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>
Total	<u>53.0</u>	<u>54.5</u>	<u>55.0</u>	<u>29.1</u>	<u>26.0</u>

CONCURRENCE:

Edith C. Murphree

Signature

Edith C. Murphree
Name

Vice President for Finance
Title

12/14/07
Date