



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

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

November 14, 2007

Ms. Edith Murphree  
Vice President for Finance  
Emory University  
Office of Grants and Contracts Accounting  
1599 Clifton Road NE, 4<sup>th</sup> 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 primate center costs on grants and contracts with the Federal Government.

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

A primate center cost proposal, together with the supporting information, are required to substantiate your claim for these costs under grants and contracts awarded by the Federal Government. Thus, your next primate center 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

Enclosures

PLEASE SIGN AND RETURN THE ORIGINAL OF THE RATE AGREEMENT

Received

2007 DEC 12 PM 1:05

Grants & Contracts

COLLEGES AND UNIVERSITIES RATE AGREEMENT

ORIGINAL

EIN #: 1580566256A1

DATE: November 14, 2007

INSTITUTION:  
 Yerkes Regional Primate Research Center  
 of Emory University  
 312 Administration Building  
 Atlanta GA 30322-

FILING REF.: The preceding  
 Agreement was dated  
 July 31, 2003

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)

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FINAL	09/01/06	08/31/07	39.0	On-Campus	Core Grant
FINAL	09/01/06	08/31/07	69.0	On-Campus	Research
FINAL	09/01/06	08/31/07	69.0	On-Campus	Non-Fed. Research
PRED.	09/01/07	08/31/10	44.0	On-Campus	Core Grant
PRED.	09/01/07	08/31/10	76.0	On-Campus	Research
PRED.	09/01/07	08/31/10	76.0	On-Campus	Non-Fed. Research
PROV.	09/01/10	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending August 31, 2010.		

\*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:

Yerkes Regional Primate Research Center  
of Emory University

AGREEMENT DATE: November 14, 2007

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SECTION II: SPECIAL REMARKS

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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.

TREATMENT OF FRINGE BENEFITS:

For fringe benefits see the Fringe Benefit section of the Rate Agreement issued to Emory University for the appropriate time period.

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:  
Yerkes Regional Primate Research Center  
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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:

Yerkes Regional Primate Research Center  
of Emory University

(INSTITUTION)



(SIGNATURE)

Edith C. Murphree

(NAME)

Vice President For Finance

(TITLE)

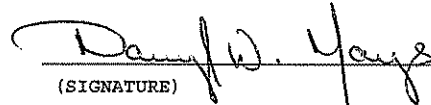
November 14th, 2007

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services

(AGENCY)



(SIGNATURE)

Darryl Mayes

(NAME)

Director

Division of Cost Allocation

(TITLE)

November 14, 2007

(DATE) 1117

HHS REPRESENTATIVE: Steven Zuraf

Telephone: (202) 401-2808