

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1636000724A1

DATE:06/22/2020

ORGANIZATION:

FILING REF.: The preceding agreement was dated 06/24/2019

Auburn University

102 Samford Hall

Auburn University, AL 36849

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: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	10/01/2016	09/30/2017	48.00	Main Campus	Organized Research
PRED.	10/01/2017	09/30/2020	51.00	Main Campus	Organized Research
PRED.	10/01/2016	09/30/2020	52.00	Main Campus	Instruction
PRED.	10/01/2016	09/30/2020	40.00	Main Campus	Other Sponsored Activities
PRED.	10/01/2016	09/30/2020	8.00	Main Campus	Intergovernmental Personnel Agreement
PRED.	10/01/2016	09/30/2020	26.00	Off Campus	All Programs
PROV.	10/01/2020	Until Amended			Use same rates and conditions as those cited for fiscal year ending September 30, 2020.

*BASE

ORGANIZATION: Auburn University

AGREEMENT DATE: 6/22/2020

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, participant support costs, 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.

ORGANIZATION: Auburn University

AGREEMENT DATE: 6/22/2020

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	10/1/2019	9/30/2020	32.30	All	Full-Time Employees
FIXED	10/1/2019	9/30/2020	15.90	All	Part Time
FIXED	10/1/2019	9/30/2020	4.40	All	Graduate Students
FIXED	10/1/2020	9/30/2021	30.40	All	Full-Time Employees
FIXED	10/1/2020	9/30/2021	14.30	All	Part Time
FIXED	10/1/2020	9/30/2021	4.00	All	Graduate Students
PROV.	10/1/2021	Until amended			Use same rates and conditions as those cited for fiscal year ending September 30, 2021.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: Auburn University

AGREEMENT DATE: 6/22/2020

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 cost 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:

FICA, Retirement, Life Insurance, Long-Term Disability Insurance, Unemployment Compensation, TIAA, Health Insurance, Medicare and On-the-Job Injury.

EQUIPMENT:

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.

**The next Fringe Rate proposal for FYE 09/30/2020 is due by 03/31/2021.

**The next F&A Rate proposal for FYE 09/30/2019 is due by 03/31/2020.

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 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 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:

Auburn University

(INSTITUTION)



(SIGNATURE)

Kelli D. Shomaker

(NAME)

V-P for Business and Finance/CFO

(TITLE)

6/25/2020

(DATE)

*

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

for

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

6/22/2020

(DATE) 1443

*See attached page for DHHS approval.

HHS REPRESENTATIVE: Olulola Oluborode

Telephone: (214) 767-3261

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BY THE INSTITUTION:

Auburn University

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL 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: 2020.06.25 07:58:42 -0400

(SIGNATURE)

for **Arif Karim**

(NAME)

Director, Cost Allocation Services

(TITLE)

6/22/2020

(DATE) 1443

HHS REPRESENTATIVE: Olulola Oluborode

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