

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 25-0965591

DATE: April 25, 2008

INSTITUTION:
University of Pittsburgh
1817 Cathedral of Learning
Pittsburgh

PA 15260-

FILING REF.: The preceding Agreement was dated June 29, 2007

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			
PRED.	07/01/06	06/30/08	48.5	On-Campus	Organized Research
PRED.	07/01/08	06/30/10	51.5	On-Campus	Organized Research
PRED.	07/01/06	06/30/10	24.0	Off-Campus	Organized Rsch (A)
PRED.	07/01/06	06/30/08	25.7	Off-Campus	Organized Rsch (B)
PRED.	07/01/08	06/30/10	25.8	Off-Campus	Organized Rsch (B)
PRED.	07/01/06	06/30/08	24.0	On-Campus	Instruction
PRED.	07/01/08	06/30/10	38.0	On-Campus	Instruction
PRED.	07/01/06	06/30/07	70.0	On-Campus	Primate Research
PRED.	07/01/06	06/30/07	10.0	Off-Campus	Primate Research (A)
PRED.	07/01/06	06/30/10	24.0	On-Campus	Other Sponsored Act
PROV.	07/01/10	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2010.		

The Organized Research function has two types of Off-Campus Rates.
(A) Off-Campus Remote for activities outside of Allegheny County, PA.
(B) Off-Campus Adjacent for activities performed in Allegheny County, PA.

***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.

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SECTION 1: FRINGE BENEFITS RATES**

RATE TYPES:		FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)
<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE (%)</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FIXED	07/01/08	06/30/09	22.3	All	Medical Faculty
FIXED	07/01/08	06/30/09	31.1	All	Other Faculty
FIXED	07/01/08	06/30/09	20.5	All	Sr. Administrator
FIXED	07/01/08	06/30/09	24.5	All	Staff
FIXED	07/01/08	06/30/09	7.5	All	Temporary
FIXED	07/01/08	06/30/09	153.0	All	Graduate Student
PROV.	07/01/09	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2009.		

****DESCRIPTION OF FRINGE BENEFITS RATE BASE:**
Salaries and wages.

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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. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

Medical Faculty and Other Faculty-
Fringe Benefits include: FICA, Retirement, FAS 106 Post-Retirement Medical & Life Settlements, Disability Insurance, Life Insurance, Employee Tuition Remission, Sabbatical, Workers' Compensation, Unemployment Compensation and Health Insurance.

Senior Administrator and Staff-
Fringe Benefits include: FICA, Retirement, Health Insurance, Employee Tuition Remission, Life Insurance, Disability Insurance, Employee Liability Insurance, Unemployment Compensation, Workers' Compensation and FAS 106 Post-Retirement Medical & Life Settlements.

Temporary-
Fringe Benefits include: FICA.

Graduate Student-
Fringe Benefits include: Employee Tuition Remission and Health Insurance.

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.

This Rate Agreement updates the Fringe Benefits only.

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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:

University of Pittsburgh

(INSTITUTION)

Arthur G. Ramicone

(SIGNATURE)

Arthur G. Ramicone

(NAME)

Vice Chancellor for Budget and Controller

(TITLE)

June 2, 2008

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services

(AGENCY)

Darryl W. Mayes

(SIGNATURE)

Darryl Mayes

(NAME)

Director

Division of Cost Allocation

(TITLE)

April 25, 2008

(DATE) 0451

HHS REPRESENTATIVE: Robbin Powell

Telephone: (202) 401-2808