

ORIGINAL**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN: 23-1365971

DATE: 03/23/2010

ORGANIZATION:

FILING REF.: The preceding
agreement was dated

Temple University

11/05/2009

Room 1110 Wachman Hall 1805 N. Broad
Street

Philadelphia, PA 19122-6094

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.	07/01/2009	06/30/2011	52.00	On-Campus	Organized Research
PRED.	07/01/2011	06/30/2012	53.00	On-Campus	Organized Research
PRED.	07/01/2009	06/30/2012	26.00	Off-Campus	Organized Research
PRED.	07/01/2009	06/30/2012	57.40	On-Campus	Instruction
PRED.	07/01/2009	06/30/2012	26.00	Off-Campus	Instruction
PRED.	07/01/2009	06/30/2012	38.80	On-Campus	Other Spon. Act.
PRED.	07/01/2009	06/30/2012	26.00	Off-Campus	Other Spon. Act.

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%) LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2012	Until Amended		Use same rates and conditions as those cited for fiscal year ending June 30, 2012.

*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.

ORGANIZATION: Temple University

AGREEMENT DATE: 03/23/2010

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	7/1/2010	6/30/2011	33.90	All	Full-Time Employees
FINAL	7/1/2010	6/30/2011	8.10	All	Part-Time Employees
FINAL	7/1/2010	6/30/2011	11.20	All	Graduate Students
FINAL	7/1/2010	6/30/2011	33.20	All	Post Doctorate
FINAL	7/1/2011	Until amended	0.00		Use same rates and conditions as those cited for fiscal year ended June 30, 2011.

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

ORGANIZATION: Temple University

AGREEMENT DATE: 03/23/2010

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 include: FICA, Retirement, Life Insurance, Employee Tuition Remission, Sabbaticals, Welfare Fund, Workers' Compensation, Unemployment Insurance, Post Employment Benefits, Health Insurance, and Voluntary Employee Retirement Program.

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.

APPLICATION OF INDIRECT COST RATES TO DOD CONTRACTS/SUBCONTRACTS:

In accordance with DFARS 2231.303, no limitation (unless waived by the institution) may be placed on the reimbursement of otherwise allowable indirect costs incurred by an institution of higher education under a DOD contract awarded on or after November 30, 1993, unless the same limitation is applied uniformly to all other organizations performing similar work. It has been determined by the department of Defense that such limitation is not being uniformly applied. Accordingly, the following rates do not reflect the application of the 26% limitation on administrative indirect costs imposed by OMB Circular A-21.

PRED.	07/01/09 to 06/30/12	57.0%	On-Campus	Orgn. Research
PRED.	07/01/09 to 06/30/12	32.0%	Off-Campus	Orgn. Research
PROV.	07/01/12	Until Amended	Use same rates and conditions as FYE 06/30/12.	

THIS RATE AGREEMENT UPDATES FRINGE BENEFIT RATES ONLY. ALL OTHER TERMS AND CONDITIONS OF RATE AGREEMENT DATED 11/05/2009 ARE TO REMAIN IN EFFECT.

ORGANIZATION: Temple University

AGREEMENT DATE: 03/23/2010

SECTION III: GENERALA. 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:

Temple University

(INSTITUTION)

(SIGNATURE)

Frank P. Annunziato

(NAME)

Associate Vice President and Controller

(TITLE)

April 8, 2010

DATE:

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Mayes

(NAME)

Director, Mid-Atlantic Field Office

(TITLE)

3/23/2010

(DATE) 0453

HHS REPRESENTATIVE:

Jay Mervis

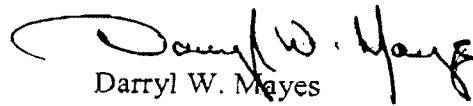
Telephone:

(202) 401-2808

Mr. McAndrews
March 23, 2010
Page 2

A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefits under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit proposal for the fiscal year ending June 30, 2010, will be due in our office by December 31, 2010.

Sincerely,



Darryl W. Mayes
National Director
Division of Cost Allocation

CONCURRENCE:

Temple University
(Institution)


(Signature)

Frank P. Annunziato
(Name)

Associate Vice President and Controller
(Title)

April 8, 2010
(Date)

Memorandum

To: Deans, Directors, and Budget Unit Heads
From: Frank Annunziato
Associate Vice President and Controller
Date: May 18, 2010
Subject: Employee Benefit Rates for the Year Ending June 30, 2011

We recently completed negotiations with the U.S. Department of Health and Human Services to determine the employee benefit billing rates for the upcoming fiscal year. This agreement will support our claim for employee benefit reimbursement on grants and contracts. In addition, rates for non-government grants and contracts are developed employing consistent methodologies. The following are the approved benefit rates for the year ending June 30, 2011.

Rate Type	Compensation Account Code	Government Sponsored Project Rates ⁽¹⁾	Clinical Faculty Rates ⁽²⁾	All Other Rates ⁽³⁾
Full-time	60XX & 65XX (except 6580)	33.9%	21.6%	35.4%
Part-time	62XX & 66XX	8.1%		8.1%
Post-doctoral fellows	6580	33.2%		33.2%
Graduate Students	6106 & 6301-6304	11.2%		11.2%

1. These rates will be applied to federal (3X,40) , state (42) and local (43) government sponsored project funds.

2. These rates will be applied to full time faculty (60XX) and full time physician (6571/6541) salaries in 104NNN,18 and 93 funds.

3. These rates will be applied to 12, 14, 15, 16, 17, 18 & 19 (except clinical faculty), 2X, 4X (except 40-43), 5X, 8X and 9X funds and certain 10 funds considered "auxiliaries and self-supporting units" in accordance with the budget model.

Account codes 6305-6307 and 67XX are exempt from benefit rates.

If you have any questions regarding employee benefit rates, please call Pat McAndrews at 1-4599.