# **ORIGINAL**

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 53-0196549

DATE: March 1, 2010

INSTITUTION:

The American University Controller's Office Brandywine Bldg. Room 200 FILING REF.: The preceding Agreement was dated

January 14, 2005

Washington

DC.

20016-8020

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	N I: FACILITIES	AND ADMINISTRA	TIVE COST RATES	
RATE T	(PES: FIXED	FINAL PROV	. (PROVISIONAL)	PRED. (PREDETERMINED)
	EFFECTIVE PER	RIOD		
TYPE	FROM TO		LOCATIONS	APPLICABLE TO
FINAL	05/01/08 04/30		On-Campus	All Programs
PRED.	05/01/09 04/30			All Programs
FINAL	05/01/08 04/30	/09 11.3		All Programs
PRED.	05/01/09 04/30		Off-Campus	All Programs
PROV.	05/01/12 UNTIL			nditions as those cited April 30, 2012.

\*BASE:
Total direct costs excluding capital expenditures (building, individual items of equipment; alterations and renovations), and that portion of each subaward in excess of \$25,000.

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INSTITUTION:

The American University

AGREEMENT DATE: March 1, 2010

RATE T	PES: FIXE	E BENEFITS RI	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM	PROVISIONAL)	FRED. (PREDETERMINED)
	EFFECTI\	JE PERIOD		•	,
TYPE	FROM	TO	RATE(%)	LOCATIONS	APPLICABLE TO
FINAL	05/01/08	04/30/09	25.5	All	Full-Time Employees
PRED.	05/01/09	04/30/12	25.3	All	Full-Time Employees
FINAL	05/01/08	04/30/09	8.0	All	Part-Time Employees
PRED,	05/01/09	04/30/12	8.0	A11	Part-Time Employees
PROV.	05/01/12	UNTIL AMENDED	Use same	rates and con	ditions as those cited
			for fisca	al year ending	April 30, 2012.

<sup>\*\*</sup>DESCRIPTION OF FRINGE BENEFITS RATE BASE: Salaries and wages.

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AGREEMENT DATE: March 1, 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 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 Denefits include: FICA, Retirement, Disability Insurance, Life Insurance, Tuition Remission, TIAA/CREF, Workers' Compensation, Unemployment Insurance and Health Insurance.

Effective 05/01/10, 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.

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SECTION III: GENERAL

#### LIMITATIONS .

The rates in this Agraement 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 irs facilities and administrative cost pools as finally accepted: such costs are logal 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 maturially 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.

## 8. 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 pulor approval of the authorized representative of the cognizent 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 poriod 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.

## HEE RY OTHER PEDERAL 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 Paderal Agencies to give them carly notification of the

## 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 hase to identify the proper amount of fauilities and administrative costs allocable to these programs.

BY THE INSTITUTION:	ON BUILLE OF THE FEDERAL GUVERNMENT:		
The American University			
	Department of Health and Human Services		
(INOTITUTION)	(AGENCY)		
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(SICHATURE)			
	· (SIGNATURE)		
	Dammel Warran		
(NAME) Douglas Kudravetz	_Darryl_Mayes		
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Associate Vice President of Finance			
and Assistant Treasurer	Director		
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MARCH 9 2010	March 1, 2010		
(DATE)	(DATE) 0461		
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	was been seen Chamban Hahda-		
	HOLE ASPRESENTATIVE. Stephen Hobday		
	Telephone: (202) 401-2808		