



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

1301 Young Street, Room 732
Dallas, TX 75202
PHONE: (214) 767-3261
FAX: (214) 767-3264
EMAIL: CAS-Dallas@psc.hhs.gov

April 5, 2017

Mr. Doug Harrell
VP for Finance & University Controller
Tulane University
7029C Freret Street
New Orleans, LA 70118-5698

Dear Mr. Harrell:

A copy of the indirect rate cost Rate Agreement is being sent to you for signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for F&A and fringe benefit costs on grants and contracts with the Federal Government.

Please have the Agreement signed by an authorized representative of your organization, email to me, retaining a copy for your files. Our email address is cas-dallas@psc.hhs.gov. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

In addition, both parties agree to the following over (+) / under (-) recoveries:

	2016/2018	2015/2017
Uptown Faculty	\$423,868	\$(1,494,365)
Uptown Staff	\$(1,536,290)	\$(1,333,570)
Uptown Faculty Summer	\$(52,327)	\$29,672
HSC Faculty	\$(77,079)	\$(614,859)
HSC Staff	\$(1,005,622)	\$(1,026,202)
HSC Physicians	\$(1,928)	\$(55,621)
HSC FPP	\$(59,343)	\$15,527
HSC Residents	\$(339,167)	\$(36,679)
Students and Part time	\$353,738	\$(38,841)
Post Docs	\$10,302	\$(55,949)

These amounts are included in your fixed fringe benefit rates for the fiscal year ending 6/30/2017 and 6/30/2018 which are listed in the attached Rate Agreement. The fixed

Mr. Doug Harrell
April 5, 2017
Page 2

rate(s) for fiscal year ended 2015 and 2016 are considered final.

Requirements for adjustments to costs claimed under Federal Grants and Contracts resulting from this negotiation are dependent upon the type of rate contained in the negotiation agreement. Information relating to these requirements is enclosed.

A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending June 30, 2017 is due in our office by December 31, 2017.

An F&A cost proposal, together with supporting information, are required to substantiate your claim for F&A costs under grants and contracts awarded by the Federal Government. Your F&A cost proposal for fiscal year ending June 30, 2016 is currently under review by our office.

Since this is an integral part of the Negotiation Agreement, please note your acceptance by signing in the space provided below.

Sincerely,

Arif M. Karim -
A

Digitally signed by Arif M. Karim -A
DN: c=US, o=U.S. Government, ou=HHS,
ou=PSC, ou=People, cn=Arif M. Karim -A,
0.9.2342.19200300.100.1.1=2000212895
Date: 2017.04.14 12:06:18 -05'00'

Arif Karim
Director
Cost Allocation Services

Enclosures

ACCEPTANCE

Tulane University

(Institution)

Doug Harrell

(Name)

Doug Harrell

(Signature)

V.P. - Finance & University Controller

(Title)

4/18/2017

(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1720423889A2

DATE: 04/05/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/03/2016

Tulane University
7029C Freret St.

New Orleans, LA 70118-5698

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.	07/01/2010	06/30/2013	50.50	On Campus	Organized Research
PRED.	07/01/2010	06/30/2013	36.00	On Campus	Other Sponsored Activities
PRED.	07/01/2010	06/30/2013	26.00	Off Campus	All Programs
PRED.	07/01/2013	06/30/2017	50.50	On Campus	Organized Research
PRED.	07/01/2013	06/30/2017	34.00	On Campus	Other Sponsored Activities
PRED.	07/01/2013	06/30/2017	26.00	Off Campus	All Programs
PROV.	07/01/2017	Until Amended		Use same rates and conditions as those cited for FYE 06/30/2017.	

*BASE

ORGANIZATION: Tulane University

AGREEMENT DATE: 4/5/2017

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

ORGANIZATION: Tulane University

AGREEMENT DATE: 4/5/2017

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	7/1/2016	6/30/2017	23.20	All	Uptown Faculty
FIXED	7/1/2016	6/30/2017	27.90	All	Uptown Staff
FIXED	7/1/2016	6/30/2017	5.40	All	Uptown Fac-Sum
FIXED	7/1/2016	6/30/2017	21.10	All	HSC Faculty
FIXED	7/1/2016	6/30/2017	30.00	All	HSC Staff
FIXED	7/1/2016	6/30/2017	16.20	All	HSC Physicians
FIXED	7/1/2016	6/30/2017	4.50	All	HSC FPP
FIXED	7/1/2016	6/30/2017	16.90	All	HSC Residents
FIXED	7/1/2016	6/30/2017	6.10	All	Students & PT Staff
FIXED	7/1/2016	6/30/2017	23.90	All	Post Docs
FIXED	7/1/2017	6/30/2018	20.00	All	Uptown Faculty
FIXED	7/1/2017	6/30/2018	28.20	All	Uptown Staff
FIXED	7/1/2017	6/30/2018	9.70	All	Uptown Fac-Sum
FIXED	7/1/2017	6/30/2018	19.20	All	HSC Faculty
FIXED	7/1/2017	6/30/2018	29.50	All	HSC Staff
FIXED	7/1/2017	6/30/2018	16.20	All	HSC Physicians
FIXED	7/1/2017	6/30/2018	4.60	All	HSC FPP
FIXED	7/1/2017	6/30/2018	17.80	All	HSC Residents
FIXED	7/1/2017	6/30/2018	3.30	All	Students & PT Staff
FIXED	7/1/2017	6/30/2018	20.50	All	Post Docs
PROV.	7/1/2018	6/30/2021			Use same rates and conditions as those cited for fiscal year ending June 30, 2018.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: Tulane University

AGREEMENT DATE: 4/5/2017

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

Equipment Definition -

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$2,500 or more per unit.

FRINGE BENEFITS:

FICA

Retirement

Worker's Compensation

Life Insurance

Unemployment Insurance

Health Insurance

Tuition Remission

Early Retirement Payout

Sabbatical Leave

Termination Pay

Day Care Subsidy

Your next fringe benefit proposal based on actual costs for the fiscal year ending 06/30/17 is due in our office by 12/31/17.

Your indirect cost proposal based on actual costs for the fiscal year ending 06/30/16, is currently under review in our office.

ORGANIZATION: Tulane University

AGREEMENT DATE: 4/5/2017

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:

Tulane University

(INSTITUTION)

Doug Hannell

(SIGNATURE)

Doug Hannell

(NAME)

VP Finance & University Controller

(TITLE)

4/18/2017

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim - A

Digitally signed by Arif M. Karim - A
DN: c=US, o=U.S. Government, ou=HHS,
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0.9.2342.19200300.100.1.1=2000212895
Date: 2017.04.14 12:05:31 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

4/5/2017

(DATE) 0037

HHS REPRESENTATIVE:

Matthew Dito

Telephone:

(214) 767-3261



DEPARTMENT OF HEALTH & HUMAN SERVICES

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April 5, 2017

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VP for Finance & University Controller
Tulane Regional Primate Research Center
7029C Freret Street
New Orleans, LA 70118-5698

Dear Mr. Harrell:

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Mr. Doug Harrell
April 5, 2017
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Sincerely,
**Arif M.
Karim -A**
Arif Karim
Director
Cost Allocation Services

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Date: 2017.04.14 12:08:32 -05'00'

Enclosures

ACCEPTANCE

Tulane Regional Primate Research Center

(Institution)

Doug Harrell

(Name)

Doug Harrell

(Signature)

U.P. Finance & University Controller

(Title)

4/18/2017

(Date)

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1720423889A5

DATE:04/05/2017

ORGANIZATION:

FILING REF.: The preceding agreement was dated 02/03/2016

Tulane Regional Primate Research Center
7029C Freret St
New Orleans, LA 70118-5549

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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.	07/01/2010	06/30/2013	69.00	On Campus	Organized Research
PRED.	07/01/2010	06/30/2013	14.00	On campus	Core Grant Only
PRED.	07/01/2013	06/30/2017	17.00	Primate Center	Rate A (1)
PRED.	07/01/2013	06/30/2017	69.00	Primate Center	Rate B (2)
PROV.	07/01/2017	Until Amended		Use same rates and conditions as those cited for FYE 06/30/2017	

*BASE

ORGANIZATION: Tulane Regional Primate Research Center

AGREEMENT DATE: 4/5/2017

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.

(1) The "A" rate modified total direct cost (MTDC) base includes all primate center Federal and non-Federal direct research costs including all NCRR Core P-51 direct costs. The "A" rate is applied to all MTDC included in the "A" base.

(2) The "B" rate MTDC base includes all primate center Federal and non-Federal direct research expenditures. The "B" rate base should exclude all NCRR Core P-51 grant expenditures. The "B" rate is added to the "A" rate and is applied ONLY to the direct research costs of Federal sponsored awards excluding the NCRR Core P-51 grant.

ORGANIZATION: Tulane Regional Primate Research Center

AGREEMENT DATE: 4/5/2017

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
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FIXED	7/1/2017	6/30/2018	3.30	All	Students & PT Staff
FIXED	7/1/2017	6/30/2018	20.50	All	Post Docs
PROV.	7/1/2018	Until amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2018.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: Tulane Regional Primate Research Center

AGREEMENT DATE: 4/5/2017

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

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Equipment Definition -

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$2,500 or more per unit.

FRINGE BENEFITS:

FICA

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Worker's Compensation

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Early Retirement Payout

Tuition Remission

Sabbatical Leave

Termination Pay

Day Care Subsidy

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ORGANIZATION: Tulane Regional Primate Research Center

AGREEMENT DATE: 4/5/2017

SECTION III: GENERAL

A. LIMITATIONS:

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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:

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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:

Tulane Regional Primate Research Center

(INSTITUTION)

Doug Hurrell

(SIGNATURE)

(NAME)

V.P. Finance - University Controller

(TITLE)

April 5 18, 2017

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -A

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Date: 2017.04.14 12:07:53 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

4/5/2017

(DATE) 0400

HHS REPRESENTATIVE:

Matthew Dito

Telephone:

(214) 767-3261