

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1356002041A1
 ORGANIZATION:
 Purdue University
 Office of the Comptroller
 1070 Freehafer Hall
 West Lafayette, IN 47907-2024

DATE:02/07/2014
 FILING REF.: The preceding
 agreement was dated
 12/21/2009

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) | |
|-------------|-------------------------|------------|---------------------|-----------------------|--|
| | <u>EFFECTIVE PERIOD</u> | | | | |
| <u>TYPE</u> | <u>FROM</u> | <u>TO</u> | <u>RATE (%)</u> | <u>LOCATION</u> | <u>APPLICABLE TO</u> |
| PRED. | 07/01/2013 | 06/30/2014 | 54.00 | On Campus | Organized Research |
| PRED. | 07/01/2014 | 06/30/2017 | 55.00 | On Campus | Organized Research |
| PRED. | 07/01/2013 | 06/30/2014 | 52.00 | On Campus | Instruction |
| PRED. | 07/01/2014 | 06/30/2017 | 54.00 | On Campus | Instruction |
| PRED. | 07/01/2013 | 06/30/2014 | 36.00 | On Campus | Other Sponsored Activities |
| PRED. | 07/01/2014 | 06/30/2017 | 38.00 | On Campus | Other Sponsored Activities |
| PRED. | 07/01/2013 | 06/30/2017 | 26.00 | Off Campus | All Programs |
| PROV. | 07/01/2017 | 06/30/2019 | | | Use same rates and conditions as those cited for fiscal year ending June 30, 2017. |

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*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 II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits 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 \$5,000 or more per unit.

FRINGE BENEFITS:

FICA

403(b) Defined Contribution Plan

Retirement

Worker's Compensation

Life Insurance

Unemployment Insurance

Health Insurance

Staff Tuition Remission

Disability Insurance

Other Post Employment Benefit OPEB (effective 7/1/2014)

The next indirect cost proposal based on actual costs for the fiscal year ending 06/30/2016, is due by 12/31/2016.

The Purdue University rates cited above apply also to the Purdue Research Foundation, EIN# 1351052049A1

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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, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in a show. 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:

Purdue University

(INSTITUTION)

Mary Catherine Gaisbauer
(SIGNATURE)

MARY CATHERINE GAISBAUER
(NAME)

Comptroller
(TITLE)

2/12/2014
(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Dan W. Yanz
(SIGNATURE)

for Arif Karim
(NAME)

Director, Division of Cost Allocation

(TITLE)

2/7/2014

(DATE) 5043

HHS REPRESENTATIVE: Denise Shirlee

Telephone: (214) 767-3261

COMPONENTS OF THE PUBLISHED FACILITIES & ADMINISTRATIVE COST RATE

INSTITUTION: PURDUE UNIVERSITY

FY COVERED BY RATE: FY 2014 - FY 2017

RATE TYPE:

RATE COMPONENTS:

| | ORGANIZED RESEARCH | | | INSTRUCTION | | | OTHER SPONSORED ACTIVITIES | | |
|--------------------------|--------------------|-------------------------|----------------------------|--------------------|-------------------------|----------------------------|----------------------------|-------------------------|----------------------------|
| | On-Camp FY 2014 | On-Camp FY 2015-2017 | Off-Camp FY 2014 - 2017 | On-Camp FY 2014 | On-Camp FY 2015-2017 | Off-Camp FY 2014 - 2017 | On-Camp FY 2014 | On-Camp FY 2015-2017 | Off-Camp FY 2014 - 2017 |
| Building Depreciation | 5.1 | 5.3 | | 3.0 | 3.3 | | 1.7 | 2.1 | |
| Equipment Depreciation | 5.0 | 6.2 | | 2.0 | 2.2 | | 0.8 | 1.0 | |
| Interest | 1.2 | 1.2 | | 0.8 | 1.0 | | 0.2 | 0.3 | |
| Operations & Maintenance | 15.2 | 15.8 | | 12.4 | 13.4 | | 7.0 | 8.1 | |
| Library | 1.5 | 1.5 | | 7.8 | 8.1 | | 0.3 | 0.5 | |
| Administrative Component | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 | 26.0 |
| F&A Rate | 54.0 | 55.0 | 26.0 | 52.0 | 54.0 | 26.0 | 36.0 | 38.0 | 26.0 |

CONCURRENCE:

PURDUE UNIVERSITY
(Institution)

Mary Catherine Gaisbauer
(Signature)

MARY CATHERINE GAISBAUER
(Name)

Comptroller
(Title)

3/12/2014
(Date)