

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1646000819A1

DATE: 04/07/2014

ORGANIZATION:

FILING REF.: The preceding agreement was dated 12/03/2013

Mississippi State University
P.O. Box 5227
Mississippi State, MS 39762-5227

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)

EFFECTIVE PERIOD

<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	44.50	On-Campus	Organized Research
PRED.	07/01/2014	06/30/2017	45.50	On-Campus	Organized Research
PRED.	07/01/2013	06/30/2017	26.00	Off-Campus	Organized Research
PRED.	07/01/2013	06/30/2014	50.90	On-Campus	Instruction
PRED.	07/01/2014	06/30/2017	50.00	On-Campus	Instruction
PRED.	07/01/2013	06/30/2017	26.00	Off-Campus	Instruction
PRED.	07/01/2013	06/30/2014	31.10	On-Campus	Other Sponsored Activities
PRED.	07/01/2014	06/30/2017	27.20	On-Campus	Other Sponsored Activities
PRED.	07/01/2013	06/30/2014	24.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2014	06/30/2017	22.80	Off-Campus	Other Sponsored Activities
PRED.	07/01/2013	06/30/2014	8.60	Off-Campus	IPA's (A)
PRED.	07/01/2014	06/30/2017	11.10	Off-Campus	IPA's (A)

ORGANIZATION: Mississippi State University

AGREEMENT DATE: 4/7/2014

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2017	Until Amended		(B)	

*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.

(A) Intergovernmental Personnel Act Agreement

(B) Use same rates and conditions as those cited for fiscal year ending June 30, 2017.

ORGANIZATION: Mississippi State University

AGREEMENT DATE: 4/7/2014

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.

DEFINITION OF OFF-CAMPUS:

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.

DEFINITION OF EQUIPMENT:

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.

The following fringe benefits are treated as direct costs: FICA, Retirement, Life Insurance, Workers' Compensation, Unemployment Insurance and Health Insurance.

NEXT PROPOSAL DUE DATE:

A proposal based on actual costs for fiscal year ending 06/30/16, will be due no later than 12/31/16.

ORGANIZATION: Mississippi State University

AGREEMENT DATE: 4/7/2014

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 CHARGES:

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 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:

Mississippi State University

(INSTITUTION)

David R. Shaw

(SIGNATURE)

David R. Shaw

(NAME)

Vice President of Research and Economic Development

(TITLE)

4-17-14

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif Karim

(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

4/7/2014

(DATE) 0184

HHS REPRESENTATIVE: Cora Coleman

Telephone: (415) 437-7820

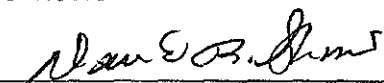
MISSISSIPPI STATE UNIVERSITY
 FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD
 JULY 1, 2013 THRU JUNE 30, 2014

EXHIBIT A
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	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPON ACTIVITIES		IPA'S*	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS		
BUILDING DEPRECIATION	1.3%		2.2%		0.6%			
EQUIPMENT DEPRECIATION	3.5%		1.6%		0.7%			
INTEREST			0.5%		0.2%			
OPERATIONS & MAINTENANCE	13.0%		11.9%		4.8%			
LIBRARY	0.7%		8.7%		0.8%			
GENERAL ADMINISTRATION	5.8%		3.4%		6.2%		6.2%	
DEPARTMENTAL ADMINISTRATION	18.0%		10.7%		15.4%			
STUDENT SERVICES			10.6%					
SPONSORED PROJECTS ADMINISTRATION	2.2%		1.3%		2.4%		2.4%	
ADMINISTRATIVE COMPONENTS	26.0%	26.0%	26.0%	26.0%	24.0%	24.0%	8.6%	8.6%
TOTAL	44.5%	26.0%	50.9%	26.0%	31.1%	24.0%	8.6%	

*IPAs are agreements made under the Intergovernmental Personnel Act (IPA) Mobility Program.

CONCUR:



SIGNAUTURE

Vice President of Research and Economic Development

TITLE

4-17-14

DATE

Administrative Components Limited to 26.0% in accordance with OMB A-21, Dated July 26, 1993.

MISSISSIPPI STATE UNIVERSITY
 FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD
 JULY 1, 2014 THRU JUNE 30, 2017

	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPON ACTIVITIES		IPA'S*	
	ON- CAMPUS	OFF- CAMPUS	ON- CAMPUS	OFF- CAMPUS	ON- CAMPUS	OFF- CAMPUS		
BUILDING DEPRECIATION	1.9%		3.2%		0.6%			
EQUIPMENT DEPRECIATION	2.9%		1.6%		0.4%			
INTEREST	0.0%		0.0%		0.0%			
OPERATIONS & MAINTENANCE	13.7%		10.1%		3.0%			
LIBRARY	1.0%		9.1%		0.4%			
STUDENT SERVICES			8.5%					
GENERAL ADMINISTRATION	7.2%		3.7%		8.3%		8.3%	
DEPARTMENTAL ADMINISTRATION	16.4%		12.6%		11.7%			
SPONSORED PROJECTS ADMINISTRATION	2.4%		1.2%		2.8%		2.8%	
ADMINISTRATIVE COMPONENTS	26.0%	26.0%	26.0%	26.0%	22.8%	22.8%	11.1%	11.1%
TOTAL	45.5%	26.0%	50.0%	26.0%	27.2%	22.8%	11.1%	11.1%

*IPAs are agreements made under the Intergovernmental Personnel Act (IPA) Mobility Program.

CONCUR:



 SIGNATURE

Vice President of Research and Economic Development

 TITLE

4-17-14

 DATE

Administrative Components Limited to 26.0% in accordance with OMB A-21, Dated July 26, 1993.