

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN #: 1020222111A3

DATE: March 14, 2007

INSTITUTION:  
 Dartmouth College  
 Office of Sponsored Projects  
 11 Rope Ferry Road #6210  
 Hanover

NH 03755-1404

FILING REF.: The preceding  
 Agreement was dated  
 May 18, 2006

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)

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
PRED.	07/01/05	06/30/08	59.9	On-Campus	Research
PRED.	07/01/05	06/30/08	35.0	On-Campus	Other Spon. Prog.
PRED.	07/01/05	06/30/08	68.0	On-Campus	Instr. & Training
PRED.	07/01/05	06/30/08	26.0	Off-Campus	All Programs
PROV.	07/01/08	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2008.		

**\*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 I: FRINGE BENEFITS RATES\*\*

RATE TYPES: FIXED		FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE (%)</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FIXED	07/01/06	06/30/07	38.0	All	Fac&Off & Staff&Ser
FIXED	07/01/06	06/30/07	24.5	All	Research Associate B
FIXED	07/01/06	06/30/07	9.0	All	Temporary
FIXED	07/01/07	06/30/08	38.5	All	Fac&Off & Staff&Ser
FIXED	07/01/07	06/30/08	24.5	All	Research Associate B
FIXED	07/01/07	06/30/08	9.0	All	Temporary
PROV.	07/01/08	UNTIL AMENDED	39.0	All	Fac&Off & Staff&Ser
PROV.	07/01/08	UNTIL AMENDED	24.5	All	Research Associate B
PROV.	07/01/08	UNTIL AMENDED	9.0	All	Temporary

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

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SECTION II: SPECIAL REMARKS

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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 for the costs of these paid absences are not made.

(1) Off-Campus Definition: With the exception of the VA Hospital in White River Junction, Vermont, the off-site rate will apply to all activities performed in facilities not owned by the College and to which rent is directly allocated. Actual costs will be apportioned between on-site and off-site components. Each portion will bear the appropriate rate.

(2) Special Off-Campus Rate: The following rates will apply to activities performed at the VA Hospital in White River Junction, Vermont:

TYPE	FROM	TO	RATE	BASE
Final	7/1/03	6/30/05	29.8%	See Section I
Prov.	7/1/05	Until Amended	29.8%	See Section I

(3) The fringe benefits rate consists of pension, FICA, health insurance, life insurance, worker's compensation, unemployment compensation insurance, disability insurance, employee tuition assistance, employee advising program, severance pay-out plans and TTAA/CREF.

(4) 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.

This Rate Agreement updates Fringe Benefit Rates only.

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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 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:

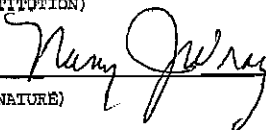
If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

Dartmouth College  
Office of Sponsored Projects

(INSTITUTION)

(SIGNATURE)



Nancy J. Wray

(NAME) Director, Office of Sponsored Projects

(TITLE)

March 14, 2007

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Robert I. Aaronson

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE)

March 14, 2007

(DATE) 0477

HHS REPRESENTATIVE: Michael Leonard

Telephone: (212) 264-2069