

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 1996000354A1

DATE: February 28, 2006

INSTITUTION:
University of Hawaii
2530 Dole Street
Sakamaki D-200
Honolulu

FILING REF.: The preceding
Agreement was dated
March 11, 2005

HI 96822

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	06/30/06	36.3	On-Campus	Organized Research
PRED.	07/01/06	06/30/08	38.4	On-Campus	Organized Research
PRED.	07/01/05	06/30/08	20.6	Off-Campus	Organized Research
PRED.	07/01/05	06/30/06	27.3	On-Campus	Instruction
PRED.	07/01/06	06/30/08	27.4	On-Campus	Instruction
PRED.	07/01/05	06/30/08	20.0	Off-Campus	Instruction
PRED.	07/01/05	06/30/06	27.5	On-Campus	Other Spon Act
PRED.	07/01/06	06/30/08	26.9	On-Campus	Other Spon Act
PRED.	07/01/05	06/30/08	19.0	Off-Campus	Other Spon Act
PRED.	07/01/05	06/30/06	27.5	On-Campus	Inst. for Astronomy
PRED.	07/01/06	06/30/08	25.4	On-Campus	Inst. for Astronomy
PRED.	07/01/05	06/30/08	19.5	Off-Campus	Inst. for Astronomy
PRED.	07/01/05	06/30/06	5.2	(A)	Direct Projects
PRED.	07/01/06	06/30/08	3.1	(A)	Direct Projects
PRED.	07/01/05	06/30/06	9.1	(B)	(C)
PRED.	07/01/06	06/30/08	9.5	(B)	(C)
PRED.	07/01/06	06/30/07	54.5	Kaka'ako	Organized Research
PRED.	07/01/07	06/30/08	53.5	Kaka'ako	Organized Research
PROV.	07/01/08	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2008.		

- (A) Research Corp. of U.H.
- (B) Applied Research Laboratory
- (C) University Affiliated Research Center

***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, 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:

This organization charges the actual cost of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The fringe benefits listed below are treated as direct costs.

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.

DEFINITION OF OFF-CAMPUS: A project is considered off-campus if the activity is conducted at locations other than in University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable 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, WORKERS COMPENSATION, HEALTH/DENTAL/LIFE INSURANCE, MEDICARE, UNEMPLOYMENT INSURANCE, RETIREMENT, POST RETIREMENT BENEFITS, AND FACULTY VACATION RESERVE.

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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.

BY THE INSTITUTION:
University of Hawaii

(INSTITUTION)

(SIGNATURE)

James R. Gaines

(NAME)

Interim VP for Research

(TITLE)

MAR 8 2006

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Wallace Chan

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE)

February 28, 2006

(DATE) 2801

HHS REPRESENTATIVE: Janet Turner

Telephone: (415) 437-7820

**UNIVERSITY OF HAWAII
FACILITIES AND ADMINISTRATIVE COST RATES
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2006**

**EXHIBIT A
PAGE 1 OF 3**

	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING & IMPROVEMENTS	1.6%		0.3%		0.7%	
INTEREST EXPENSE	0.2%		0.0%		0.1%	
EQUIPMENT USE ALLOWANCE	3.8%		0.5%		1.2%	
OPERATIONS & MAINTENANCE	8.4%		6.0%		5.7%	
LIBRARY	1.1%		0.5%		0.5%	
GENERAL ADMIN	5.2%	5.2%	4.1%	4.1%	5.9%	5.9%
DEPT ADMIN	12.0%	12.5%	13.2%	13.3%	10.6%	10.5%
SPON PROJ ADMIN	2.9%	2.9%	2.6%	2.6%	2.6%	2.6%
STUDENT SERV ADMIN	0.2%		0.1%		0.2%	
ADMIN COMPONENTS	21.2%	21.2%	20.0%	20.0%	19.3%	19.0%
TOTAL		36.3%		27.3%		27.5%
		20.6%		20.0%		19.0%

	ORGANIZED RESEARCH IFA		RCUH DIRECT PROJECTS		APPLIED RESEARCH LABORATORY	
	ON-CAMPUS	OFF-CAMPUS				
BUILDING & IMPROVEMENTS	2.6%		0.0%		0.0%	
INTEREST EXPENSE	0.0%		0.0%		0.0%	
EQUIPMENT USE ALLOWANCE	2.0%		0.0%		0.0%	
OPERATIONS & MAINTENANCE	2.6%		0.5%		0.2%	
LIBRARY	1.0%		0.0%		0.0%	
GENERAL ADMIN	4.5%	4.5%	4.7%		6.5%	
DEPT ADMIN	12.0%	12.0%	0.0%		0.6%	
SPON PROJ ADMIN	2.9%	2.9%	0.0%		1.9%	
STUDENT SERV ADMIN	0.1%	0.1%	0.0%		0.0%	
ADMIN COMPONENTS	19.5%	19.5%	4.7%	4.7%	8.9%	8.9%
TOTAL		27.5%		5.2%		9.1%
		19.5%				

CONCUR:

James R. Gaines

(SIGNATURE)

James R. Gaines

Interim VP for Research

TITLE

MAR 8 2006

DATE

**UNIVERSITY OF HAWAII
FACILITIES AND ADMINISTRATIVE COST RATES
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2008**

**EXHIBIT A
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	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING & IMPROVEMENTS		2.1%		0.4%		0.7%
INTEREST EXPENSE		2.4%		0.2%		0.3%
EQUIPMENT USE ALLOWANCE		0.9%		0.1%		0.4%
OPERATIONS & MAINTENANCE		10.6%		6.1%		5.5%
LIBRARY		1.2%		0.6%		0.7%
GENERAL ADMIN	5.2%	5.2%	4.1%	4.1%	6.9%	5.9%
DEPT ADMIN	12.9%	12.5%	13.2%	13.3%	10.6%	10.5%
SPON PROJ ADMIN	2.9%	2.9%	2.6%	2.6%	2.6%	2.6%
STUDENT SERV ADMIN	0.2%		0.1%		0.2%	
ADMIN COMPONENTS	21.2%	<u>21.2%</u>	20.0%	<u>20.0%</u>	19.3%	<u>19.0%</u>
TOTAL		36.4%		27.4%		26.9%

	ORGANIZED RESEARCH IFA		RCUH DIRECT PROJECTS		APPLIED RESEARCH LABORATORY	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING & IMPROVEMENTS		0.3%		0.0%		0.1%
INTEREST EXPENSE		2.2%		0.0%		0.0%
EQUIPMENT USE ALLOWANCE		0.7%		0.0%		0.1%
OPERATIONS & MAINTENANCE		1.7%		0.3%		0.3%
LIBRARY		1.0%		0.0%		0.0%
GENERAL ADMIN	4.6%	4.6%	2.8%		4.9%	
DEPT ADMIN	12.0%	12.0%	0.0%		1.5%	
SPON PROJ ADMIN	2.9%	2.9%	0.0%		2.3%	
STUDENT SERV ADMIN	0.1%	0.1%	0.0%		0.0%	
ADMIN COMPONENTS	19.5%	<u>19.5%</u>	2.8%	<u>2.8%</u>	9.0%	<u>9.0%</u>
TOTAL		25.4%		3.1%		9.5%

CONCUR:

James R. Gaines

(SIGNATURE)

James R. Gaines
Interim VP for Research

TITLE

MAR 8 2006

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**UNIVERSITY OF HAWAII
FACILITIES AND ADMINISTRATIVE COST RATES
FOR RESEARCH PERFORMED ON THE KAKA'AKO CAMPUS
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2008**

**EXHIBIT A
PAGE 3 OF 3**

	KAKA'AKO RESEARCH	
	JULY 1, 2006 - JUNE 30, 2007	JULY 1, 2007 - JUNE 30, 2008
BUILDING & IMPROVEMENTS	4.0%	3.9%
INTEREST EXPENSE	14.8%	14.1%
EQUIPMENT USE ALLOWANCE	1.8%	1.4%
OPERATIONS & MAINTENANCE	12.0%	12.0%
LIBRARY	0.3%	0.3%
GENERAL ADMIN	6.2%	5.2%
DEPT ADMIN	12.9%	12.9%
SPON PROJ ADMIN	2.9%	2.9%
STUDENT SERV ADMIN	<u>0.2%</u>	<u>0.2%</u>
ADMIN COMPONENTS	21.2% <u>21.2%</u>	21.2% <u>21.2%</u>
TOTAL	54.5%	53.5%

CONCUR:

James R. Gaines

(SIGNATURE)

James R. Gaines

Interim VP for Research

TITLE

MAR 8 2006

DATE