

**RATE AGREEMENT
COLLEGES AND UNIVERSITIES**

CENTRAL WASHINGTON UNIVERSITY
MITCHELL HALL
ELLENSBURG, WA 98926

DATE: 05/20/96
FILING REF.: The preced-
ing agreement was dated:
05/05/94 U72095.95

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions contained in Section II.

SECTION I : RATES

Type	Effective Period		Rate	Location	Applicable to
	From	To			
INDIRECT COST RATES*					
Pred.	07/01/96	06/30/99	59.00%	ON-CAMPUS	ALL PROGRAMS
Prov.	07/01/99	06/30/00	59.00%	ON-CAMPUS	ALL PROGRAMS

*BASE: Direct salaries and wages including vacation, holiday and sick pay and other paid absences but excluding other fringe benefits.

DEFINITION OF EQUIPMENT

Effective 07/01/95, equipment is defined as tangible non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5000 or more.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made.

TREATMENT OF OTHER 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 cost under project proposals. The following fringe benefits are treated as direct costs:
FICA, MEDICAL AID, INDUSTRIAL INS., UNEMPLOYMENT COMPENSATION, PENSION PLANS, AND INSURANCE.

SECTION II: GENERAL

A. LIMITATION: 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 indirect cost pool 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 indirect 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.

B. ACCOUNTING CHANGES: If a fixed or predetermined rate is in this Agreement, it 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 indirect 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-122, A-21, or HHS Hospital Cost Principles, as appropriate, and should be applied to grants, contracts and other agreements covered by the appropriate regulation, subject to any limitations in A above. The organization may provide copies of this Agreement to other Federal Agencies to give them early notification of this Agreement.

BY THE ORGANIZATION

Central Washington University
ORGANIZATION


(Signature)

Joseph M. Antonich
(Name)

Director of Financial Services
(Title)

May 24, 1996
(Date)

(NP-CU-H)

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(Agency)


(Signature)

David S. Low
(Name)

Director, Division of Cost Allocation
(Title)

05/20/96
(Date) May J. Wong
HHS Representative
Telephone: (415) 437-7820