

HOSPITALS RATE AGREEMENT

EIN: 1042697983A1

DATE:10/26/2015

ORGANIZATION:

FILING REF.: The preceding agreement was dated 05/06/2011

Massachusetts General Hospital
Bulfinch Floor 2, Room 240G, 55 Fruit St.

Boston, MA 02114

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: INDIRECT 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>
FINAL	10/01/2014	09/30/2015	74.00	On-Site	Research
FINAL	10/01/2014	09/30/2015	27.00	Off-Site	Research
FIXED	10/01/2015	09/30/2017	71.00	On-Site	Research
FIXED	10/01/2015	09/30/2017	32.00	Off-Site	Research
PROV.	10/01/2017	09/30/2019	71.00	On-Site	Research
PROV.	10/01/2017	09/30/2019	32.00	Off-Site	Research

*BASE

Total direct cost less items of equipment, that portion of subgrants and subgrants in excess of \$25,000, alterations and renovations, hospitalization and other fees related to patient care.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The organization uses fringe benefit rates for charging fringe benefit costs to Federal awards. The rates are adjusted on an as needed basis between budgeted and actual salary expense. In addition, FICA is charged in accordance with statutory requirements.

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.

1. The indirect cost rate does not apply to charges from the Hospital's Animal Facility.
2. Equipment means an article of nonexpendable tangible personal property having a useful life of more than two years, and an acquisition cost of \$5,000 or more per unit.

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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 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 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 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 cost principles promulgated by the Department of Health and Human Services, and should be applied to the grants, contracts and other agreements covered by these regulations subject to any limitations in A above. The hospital 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

Massachusetts General Hospital

(INSTITUTION)

(SIGNATURE)

Harry W. Orf, PhD

(NAME)

Senior Vice President for Research

(TITLE)

November 3, 2015

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -A

Digitally signed by Darryl W. Mayes -A
DN: c=US, o=U.S. Government, ou=HHS, ou=FSC,
ou=People, ou=234219200100.11=2000131669,
cn=Darryl W. Mayes -A
Date: 2015.10.30 09:18:37 -0400

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

10/26/2015

(DATE) 0514

HHS REPRESENTATIVE:

Louis Martillotti

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(212) 264-2069