

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1581353149A1
 ORGANIZATION:
 University of Georgia Research Foundation, Inc.
 456 E. Broad Street
 Athens, GA 30602

Date: 04/22/2026
 FILING REF: The preceding
 agreement was dated
 04/05/2021

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

TYPE	FROM	TO	RATE (%)	LOCATION	APPLICABLE TO
PRED.	07/01/2025	06/30/2030	52.00	On-Campus	Organized Research
PRED.	07/01/2025	06/30/2030	43.00	Agr Exp Station	Organized Research
PRED.	07/01/2025	06/30/2030	36.00	Savannah River	Organized Research
PRED.	07/01/2025	06/30/2030	34.00	All Locations	Co-Op Extension
PRED.	07/01/2025	06/30/2030	40.00	Sape Island	Marine Institute
PRED.	07/01/2025	06/30/2030	42.50	Brns/Skoway	Marine Extension
PRED.	07/01/2025	06/30/2030	55.00	On-Campus	Instruction
PRED.	07/01/2025	06/30/2030	35.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2025	06/30/2030	26.00	Off-Campus	All Programs
PROV.	07/01/2025	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2030

*BASE

ORGANIZATION: University of Georgia Research Foundation, Inc.

AGREEMENT DATE: 04/22/2026

For awards beginning on or before 06/30/2026:

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

For awards beginning on or after 07/01/2026:

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

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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.

OFF-CAMPUS DEFINITION: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). 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.

Fringe benefits include: FICA, Retirement, Life Insurance and Health Insurance.

The rates contained in the Agreement reflect the combined cost of the University of Georgia Research Foundation, Inc., and the University of Georgia, and will apply to grants and contracts awarded to the University.

The rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

The next indirect cost rate proposal based on the fiscal year ended June 30, 2029, is due in our office by December 31, 2029.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000.

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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 facility 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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:

University of Georgia Research Foundation, Inc.

(INSTITUTION)


(SIGNATURE)
Ryan A. Nesbit

(NAME)
Financial Vice President and Treasurer

(TITLE)
4/24/2026

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)
Olulola O. Oluborode

(SIGNATURE) Digitally signed by Olulola O. Oluborode -S
Date: 2026.04.22 09:18:30 -04'00'
Olulola Oluborode

(NAME)
Director, Cost Allocation Services

(TITLE)
04/22/2026

(DATE)
HHS REPRESENTATIVE: Ernest Kinneer
TELEPHONE: (301) 492-4855