



Agreement Date: October 16, 2014
Supersedes Agreement Dated: September 12, 2013

NEGOTIATION AGREEMENT

INSTITUTION: OKLAHOMA STATE UNIVERSITY
STILLWATER, OKLAHOMA 74078-1028

The Fringe Benefits rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the Oklahoma State University by all Federal Agencies of the United States of America, in accordance with the provisions and cost principles mandated by 2 CFR Part. These rates shall be used for forward pricing and billing purposes at the Oklahoma State University for Fiscal Years 2015-2016. This rate agreement supersedes all previous rate agreements/determinations for Fiscal Year 2015-2016.

SECTION I: RATES - TYPE: **FIXED (FIXED)**
PROVISIONAL (PROV)

| <u>TYPE</u> | <u>FROM</u> | <u>TO</u> | <u>RATE</u> | <u>BASE</u> | <u>APPLICABLE EMPLOYEE</u> | <u>LOCATION</u> |
|-------------|-------------|-----------|-------------|-------------|----------------------------|-----------------------------|
| Fixed | 7/1/14 | 6/30/15 | 34.80% | (a) | Faculty | OSU - General University |
| Fixed | 7/1/14 | 6/30/15 | 20.70% | (a) | Non-Retirement Faculty | OSU - General University |
| Fixed | 7/1/14 | 6/30/15 | 41.68% | (a) | Staff | OSU - General University |
| Fixed | 7/1/14 | 6/30/15 | 10.89% | (a) | Temporary | OSU - General University |
| Fixed | 7/1/14 | 6/30/15 | 9.32% | (a) | Graduate Student | OSU - General University |
| Fixed | 7/1/14 | 6/30/15 | 2.15% | (a) | Student | OSU - General University |
| Fixed | 7/1/14 | 6/30/15 | 39.10% | (a) | Faculty | OSU - Agricultural Sciences |
| Fixed | 7/1/14 | 6/30/15 | 24.56% | (a) | Non-Retirement Faculty | OSU - Agricultural Sciences |
| Fixed | 7/1/14 | 6/30/15 | 46.49% | (a) | Staff | OSU - Agricultural Sciences |
| Fixed | 7/1/14 | 6/30/15 | 16.01% | (a) | Temporary | OSU - Agricultural Sciences |
| Fixed | 7/1/14 | 6/30/15 | 7.32% | (a) | Graduate Student | OSU - Agricultural Sciences |
| Fixed | 7/1/14 | 6/30/15 | 2.91% | (a) | Student | OSU - Agricultural Sciences |
| Fixed | 7/1/14 | 6/30/15 | 33.66% | (a) | Faculty | OSU - Veterinary Medicine |
| Fixed | 7/1/14 | 6/30/15 | 25.40% | (a) | Non-Retirement Faculty | OSU - Veterinary Medicine |
| Fixed | 7/1/14 | 6/30/15 | 42.85% | (a) | Staff | OSU - Veterinary Medicine |
| Fixed | 7/1/14 | 6/30/15 | 13.29% | (a) | Temporary | OSU - Veterinary Medicine |
| Fixed | 7/1/14 | 6/30/15 | 4.22% | (a) | Graduate Student | OSU - Veterinary Medicine |
| Fixed | 7/1/14 | 6/30/15 | 3.15% | (a) | Student | OSU - Veterinary Medicine |

| <u>TYPE</u> | <u>FROM</u> | <u>TO</u> | <u>RATE</u> | <u>BASE</u> | <u>APPLICABLE EMPLOYEE</u> | <u>LOCATION</u> |
|--------------------------------|-------------|-----------|-------------|-------------|----------------------------|-----------------------------|
| Fixed | 7/1/14 | 6/30/15 | 40.53% | (a) | Faculty | Institute of Technology* |
| Fixed | 7/1/14 | 6/30/15 | 45.26% | (a) | Staff | Institute of Technology |
| Fixed | 7/1/14 | 6/30/15 | 10.96% | (a) | Temporary | Institute of Technology |
| Fixed | 7/1/14 | 6/30/15 | 0.10% | (a) | Student | Institute of Technology |
| Fixed | 7/1/14 | 6/30/15 | 37.30% | (a) | Faculty | Oklahoma City Campus |
| Fixed | 7/1/14 | 6/30/15 | 46.90% | (a) | Staff | Oklahoma City Campus |
| Fixed | 7/1/14 | 6/30/15 | 10.58% | (a) | Temporary | Oklahoma City Campus |
| Fixed | 7/1/14 | 6/30/15 | 0.31% | (a) | Student | Oklahoma City Campus |
| Fixed | 7/1/14 | 6/30/15 | 23.15% | (a) | Faculty | Center for Health Sciences |
| Fixed | 7/1/14 | 6/30/15 | 11.58% | (a) | Non-Retirement Faculty | Center for Health Sciences |
| Fixed | 7/1/14 | 6/30/15 | 36.99% | (a) | Staff | Center for Health Sciences |
| Fixed | 7/1/14 | 6/30/15 | 8.75% | (a) | Temporary | Center for Health Sciences |
| Fixed | 7/1/14 | 6/30/15 | 9.55% | (a) | Graduate Student | Center for Health Sciences |
| Fixed | 7/1/14 | 6/30/15 | 2.38% | (a) | Student | Center for Health Sciences |
| Fixed | 7/1/14 | 6/30/15 | 37.26% | (a) | Staff | Tulsa Campus |
| Fixed | 7/1/14 | 6/30/15 | 9.73% | (a) | Temporary | Tulsa Campus |
| Fixed | 7/1/14 | 6/30/15 | 1.94% | (a) | Student | Tulsa Campus |
| <u>FISCAL YEAR 2016</u> | | | | | | |
| Prov. | 7/1/15 | 6/30/16 | 34.80% | (a) | Faculty | OSU - General University |
| Prov. | 7/1/15 | 6/30/16 | 20.70% | (a) | Non-Retirement Faculty | OSU - General University |
| Prov. | 7/1/15 | 6/30/16 | 41.68% | (a) | Staff | OSU - General University |
| Prov. | 7/1/15 | 6/30/16 | 10.89% | (a) | Temporary | OSU - General University |
| Prov. | 7/1/15 | 6/30/16 | 9.32% | (a) | Graduate Student | OSU - General University |
| Prov. | 7/1/15 | 6/30/16 | 2.15% | (a) | Student | OSU - General University |
| Prov. | 7/1/15 | 6/30/16 | 39.10% | (a) | Faculty | OSU - Agricultural Sciences |
| Prov. | 7/1/15 | 6/30/16 | 24.56% | (a) | Non-Retirement Faculty | OSU - Agricultural Sciences |
| Prov. | 7/1/15 | 6/30/16 | 46.49% | (a) | Staff | OSU - Agricultural Sciences |
| Prov. | 7/1/15 | 6/30/16 | 16.01% | (a) | Temporary | OSU - Agricultural Sciences |
| Prov. | 7/1/15 | 6/30/16 | 7.32% | (a) | Graduate Student | OSU - Agricultural Sciences |
| Prov. | 7/1/15 | 6/30/16 | 2.91% | (a) | Student | OSU - Agricultural Sciences |
| Prov. | 7/1/15 | 6/30/16 | 33.66% | (a) | Faculty | OSU - Veterinary Medicine |
| Prov. | 7/1/15 | 6/30/16 | 25.40% | (a) | Non-Retirement Faculty | OSU - Veterinary Medicine |
| Prov. | 7/1/15 | 6/30/16 | 42.85% | (a) | Staff | OSU - Veterinary Medicine |
| Prov. | 7/1/15 | 6/30/16 | 13.29% | (a) | Temporary | OSU - Veterinary Medicine |
| Prov. | 7/1/15 | 6/30/16 | 4.22% | (a) | Graduate Student | OSU - Veterinary Medicine |
| Prov. | 7/1/15 | 6/30/16 | 3.15% | (a) | Student | OSU - Veterinary Medicine |

| <u>TYPE</u> | <u>FROM</u> | <u>TO</u> | <u>RATE</u> | <u>BASE</u> | <u>APPLICABLE EMPLOYEE</u> | <u>LOCATION</u> |
|-------------|-------------|-----------|-------------|-------------|----------------------------|----------------------------|
| Prov. | 7/1/15 | 6/30/16 | 40.53% | (a) | Faculty | Institute of Technology* |
| Prov. | 7/1/15 | 6/30/16 | 45.26% | (a) | Staff | Institute of Technology |
| Prov. | 7/1/15 | 6/30/16 | 10.96% | (a) | Temporary | Institute of Technology |
| Prov. | 7/1/15 | 6/30/16 | 0.10% | (a) | Student | Institute of Technology |
| Prov. | 7/1/15 | 6/30/16 | 37.30% | (a) | Faculty | Oklahoma City Campus |
| Prov. | 7/1/15 | 6/30/16 | 46.90% | (a) | Staff | Oklahoma City Campus |
| Prov. | 7/1/15 | 6/30/16 | 10.58% | (a) | Temporary | Oklahoma City Campus |
| Prov. | 7/1/15 | 6/30/16 | 0.31% | (a) | Student | Oklahoma City Campus |
| Prov. | 7/1/15 | 6/30/16 | 23.15% | (a) | Faculty | Center for Health Sciences |
| Prov. | 7/1/15 | 6/30/16 | 11.58% | (a) | Non-Retirement Faculty | Center for Health Sciences |
| Prov. | 7/1/15 | 6/30/16 | 36.99% | (a) | Staff | Center for Health Sciences |
| Prov. | 7/1/15 | 6/30/16 | 8.75% | (a) | Temporary | Center for Health Sciences |
| Prov. | 7/1/15 | 6/30/16 | 9.55% | (a) | Graduate Student | Center for Health Sciences |
| Prov. | 7/1/15 | 6/30/16 | 2.38% | (a) | Student | Center for Health Sciences |
| Prov. | 7/1/15 | 6/30/16 | 37.26% | (a) | Staff | Tulsa Campus |
| Prov. | 7/1/15 | 6/30/16 | 9.73% | (a) | Temporary | Tulsa Campus |
| Prov. | 7/1/15 | 6/30/16 | 1.94% | (a) | Student | Tulsa Campus |

*Formerly Okmulgee Campus

DISTRIBUTION BASE

- (a) Salaries and Wages of respective Employee Category.

SECTION II - GENERAL TERMS AND CONDITIONS

A. **LIMITATIONS:** Use of the rates set forth under Section I is subject to any statutory or administrative limitations and is applicable to a given grant, contract or other agreement only to the extent that funds are available and consistent with any and all limitations of cost clauses or provisions, if any, contained therein. Acceptance of the rates agreed to herein is predicated upon all of the following conditions: (1) that no costs other than those incurred by the grantee/contractor were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the grantee/contractor and allowable under governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs have been accorded consistent accounting treatment; and (4) that the information provided by the grantee/contractor, which was used as the basis for acceptance of the rates agreed to herein and expressly relied upon by the Government in negotiating and accepting the said rates, is not subsequently found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: The rates contained in Section I of this agreement are based on the accounting system in effect at the time the agreement was negotiated. Changes to the method(s) of accounting for costs which affect the amount of reimbursement resulting from the use of these rates require the written approval of the authorized representative of the cognizant negotiating agency for the Government prior to implementation of any such changes. Such changes include but are not limited to changes in the charging of a particular type of costs from indirect to direct. Failure to obtain such approval may result in subsequent cost disallowances.

C. FIXED RATES WITH CARRY-FORWARD PROVISIONS: The fixed rates in this agreement are based on estimates of the costs for FY 2015. When actual costs for the period are determined, an adjustment will be made to the rates of a future year to recognize the difference between the FY 2015 estimated costs used to establish the fixed rates and the negotiated actual FY 2015 costs.

D. CARRY-FORWARD AMOUNTS: The Office of Naval Research Negotiation Agreement dated June 25, 2012 established Fixed rates with carry-forward provisions for Fringe Benefits rates for Oklahoma State University's Fiscal Year ending June 30, 2013. This negotiation agreement records agreement on the carry-forward amounts resulting from determination of actual costs for FY 2013. These costs have been determined in accordance with the provisions of 2 CFR 220. The Fixed staff Benefits rates set forth in SECTION I are inclusive of the Final 2013 final carry-forward amounts shown below, which are liquidated in their entirety.
() represents over-recovery.

| <u>Location</u> | <u>Fringe Benefit Employment Category</u> | | | | | |
|----------------------------|---|--------------------|------------|-----------|-------------|-----------|
| | Non- | | | | Graduate | |
| | Faculty | Retirement Faculty | Staff | Temporary | Student | Student |
| OSU - General University | \$95,235 | (\$35,913) | \$63,581 | \$107,172 | (\$186,300) | \$1,757 |
| OSU - Ag. Sciences | \$74,462 | \$2,410 | \$324,701 | \$41,986 | (\$29,452) | \$212 |
| OSU - Veterinary Medicine | \$2,119 | (\$12,016) | (\$3,873) | \$8,169 | (\$4,315) | \$180 |
| Institute of Technology* | \$13,959 | N/A | \$38,172 | \$12,871 | N/A | (\$2,142) |
| Oklahoma City Campus | (\$38,277) | N/A | \$83,289 | \$24,920 | N/A | (\$1,096) |
| Center for Health Sciences | \$51,971 | (\$70,089) | (\$6,352) | (\$5,932) | \$4,956 | (\$740) |
| Tulsa Campus | N/A | N/A | (\$33,059) | (\$816) | N/A | \$178 |

*Formerly Okmulgee Campus

E. PROVISIONAL RATES: The provisional rates contained in this agreement are subject to unilateral amendment by the Government or bilateral amendment by the contracting parties at any time.

F. USE BY OTHER FEDERAL AGENCIES: The rates set forth in Section I hereof were negotiated in accordance with and under the authority set forth in 2 CFR 220. Accordingly, such rates shall be applied to the extent provided in such regulations to grants, contracts and other transactions to which 2 CFR 220 is applicable, subject to any limitations in part A of this section. Copies of this document may be provided by either party to other Federal agencies which have or intend to issue or award grants and contracts using these rates or to otherwise provide such agencies with documentary notice of this agreement and its terms and conditions.

G. SPECIAL REMARKS: The Government's agreement with the rates set forth in Section I is not an acceptance of Oklahoma State University (OSU)'s accounting practices or methodologies. Any reliance by the Government on cost data or methodologies submitted by OSU is on a non-precedence-setting basis and does not imply Government acceptance.

Accepted:

FOR OKLAHOMA STATE UNIVERSITY:



Kathy K. Elliott
Associate Vice President and Controller

10/21/14
Date

FOR THE GOVERNMENT:



Beth A. Snyder
Contracting Officer

10/24/2014
Date

For information concerning this agreement contact:

Beth A. Snyder, Contracting Officer
Office of Naval Research
875 North Randolph Street
Arlington, VA 22203-1995

Phone: (703) 696-5755
E-mail: beth.snyder@navy.mil