

DEPARTMENT OF THE NAVY

OFFICE OF NAVAL RESEARCH 875 NORTH RANDOLPH STREET SUITE 1425 ARLINGTON, VA 22203-1995

Agreement Date: November 9, 2015 [Supersedes Agreement Dated: June 19, 2015]

NEGOTIATION AGREEMENT

INSTITUTION:

OKLAHOMA STATE UNIVERSITY STILLWATER, OKLAHOMA 74078-1028

The Fringe Benefits cost rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to Oklahoma State University by all Federal Agencies of the United States of America, in accordance with the cost principles mandated by 2 CFR 200. These rates shall be used for forward pricing and billing purposes for the Oklahoma State University Fiscal Year 2016. This rate agreement supersedes all previous rate agreements/determinations for Fiscal Year 2016.

Section I: RATES - TYPE: FIXED (FIXED)						
TYPE	FROM	TO	RATE	BASE	APPLICABLE EMPLOYEE	LOCATION
Fixed	7/1/15	6/30/16	34.46%	(a)	Faculty	OSU - General University
Fixed	7/1/15	6/30/16	21.93%	(a)	Non-Retirement Faculty	OSU - General University
Fixed	7/1/15	6/30/16	41.74%	(a)	Staff	OSU - General University
Fixed	7/1/15	6/30/16	10.76%	(a)	Temporary	OSU - General University
Fixed	7/1/15	6/30/16	8.70%	(a)	Graduate Student	OSU - General University
Fixed	7/1/15	6/30/16	1.51%	(a)	Student	OSU - General University
Fixed	7/1/15	6/30/16	36.78%	(a)	Faculty	OSU - Agricultural Science
Fixed	7/1/15	6/30/16	27.58%	(a)	Non-Retirement Faculty	OSU - Agricultural Science
Fixed	7/1/15	6/30/16	46.02%	(a)	Staff	OSU - Agricultural Science
Fixed	7/1/15	6/30/16	13.09%	(a)	Temporary	OSU - Agricultural Science
Fixed	7/1/15	6/30/16	8.39%	(a)	Graduate Student	OSU - Agricultural Science
Fixed	7/1/15	6/30/16	2.77%	(a)	Student	OSU - Agricultural Science
Fixed	7/1/15	6/30/16	33.39%	(a)	Faculty	OSU - Veterinary Medicir
Fixed	7/1/15	6/30/16	27.27%	(a)	Non-Retirement Faculty	OSU - Veterinary Medicia
Fixed	7/1/15	6/30/16	42.19%	(a)	Staff OSU - Veterinary	
Fixed	7/1/15	6/30/16	7.11%	(a)	Temporary OSU - Veterinary	
Fixed	7/1/15	6/30/16	5.44%	(a)	Graduate Student OSU - Veterinary Me	
Fixed	7/1/15	6/30/16	2.67%	(a)	Student	OSU - Veterinary Medicin

TYPE	<u>FROM</u>	<u>TO</u>		BASE	APPLICABLE EMPLOYEE	LOCATION	
Fixed	7/1/15	6/30/16	41.24%	(a)	Faculty	Institute of Technology	
Fixed	7/1/15	6/30/16	45.70%	(a)	Staff	Institute of Technology	
Fixed	7/1/15	6/30/16	10.69%	(a)	Temporary	Institute of Technology	
Fixed	7/1/15	6/30/16	0.40%	(a)	Student	Institute of Technology	
Fixed	7/1/15	6/30/16	38.69%	(a)	Faculty Oklahoma City Ca		
Fixed	7/1/15	6/30/16	47.85%	(a)	Staff	Oklahoma City Campus	
Fixed	7/1/15	6/30/16	10.55%	(a)	Temporary	Oklahoma City Campus	
Fixed	7/1/15	6/30/16	0.60%	(a)	Student	Oklahoma City Campus	
Fixed	7/1/15	6/30/16	21.77%	(a)	Faculty	Center for Health Sciences	
Fixed	7/1/15	6/30/16	28.36%	(a)	Non-Retirement Faculty	Center for Health Sciences	
Fixed	7/1/15	6/30/16	38.66%	(a)	Staff	Center for Health Sciences	
Fixed	7/1/15	6/30/16	7.78%	(a)	Temporary	Center for Health Sciences	
Fixed	7/1/15	6/30/16	5.97%	(a)	Graduate Student	Center for Health Sciences	
Fixed	7/1/15	6/30/16	1.82%	(a)	Student	Center for Health Sciences	
Fixed	7/1/15	6/30/16	39.68%	(a)	Staff	Tulsa Campus	
Fixed	7/1/15	6/30/16	13.50%	(a)	Temporary	Tulsa Campus	
Fixed	7/1/15	6/30/16	1.73%	(a)	Student Tulsa 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 any or all of the rates agreed to herein is predicated upon all the following conditions: (1) that no costs other than those incurred by the grantee/contractor were included in its indirect cost pool as finally accepted and that all 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, in like circumstances, have been accorded consistent accounting treatment; (4) that the information provided by the contractor/grantee, which was used as the basis for the acceptance of the rates agreed to herein and expressly relied upon by the Government in negotiating 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 this agreement was negotiated. Changes to the method(s) of accounting for costs, which affects 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 cost 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 contained in this agreement are based on estimates of the costs for FY 2016. When actual costs for this fiscal year are determined, adjustments will be applied to the next subsequent rate negotiation to recognize the difference between the FY 2016 estimated costs used to establish the fixed rates and the negotiated actual FY 2016 costs.
- D. CARRY-FORWARD AMOUNTS: The Office of Naval Research Negotiation Agreement dated September 12, 2013 established Fixed rates with carry-forward provisions for Fringe Benefits rates for Oklahoma State University's Fiscal Year ending June 30, 2014. This negotiation agreement records agreement on the carry-forward amounts resulting from determination of actual costs for Fiscal Year 2014. 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 2014 carry-forward amounts shown below, which are liquidated in their entirety.

() represents over recovery

Fringe Benefit Employment Category

		Non-				
		Retirement			Graduate	
Location	Faculty	Faculty	<u>Staff</u>	Temporary	Student	Student
OSU - General University	\$155,864	\$20,202	\$738,705	\$90,113	(\$15,476)	(\$28,544)
OSU - Ag. Sciences	(\$105,874)	\$15,686	\$363,691	\$8,393	\$38,945	\$782
OSU - Veterinary						
Medicine	\$18,358	\$5,098	\$6,253	(\$7,749)	\$1,062	(\$958)
Institute of Technology	\$68,253	N/A	\$121,034	\$7,314	N/A	(\$1,230)
Oklahoma City Campus	\$29,371	N/A	\$160,800	\$14,040	N/A	(\$402)
Center for Health Sciences	(\$26,200)	\$98,308	\$245,578	(\$18,228)	\$825	(\$1,739)
Tulsa Campus	N/A	N/A	\$92,212	\$1,722	N/A	\$134

E. 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 200. Accordingly, such rates shall be applied to the extent provided in such regulations to grants, contracts and other transactions to which 2 CFR 200 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.

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

Accepted:	
FOR OKLAHOMA STATE UNIVERSITY:	FOR THE U.S. GOVERNMENT:
Kathy K. Elliott Associate Vice President and Controller	Beth A. Snyder Contracting Officer
11/12/15	11/12/2015
Date	Date

Date

For information concerning this agreement contact:

Beth A. Snyder, Contracting Officer

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