

DEPARTMENT OF THE NAVY

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

IN REPLY REFER TO:

Agreement Date: September 12, 2013 Supersedes Agreement Dated: June 25, 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 220 – formerly Office of Management and Budget (OMB) Circular A-21. These rates shall be used for forward pricing and billing purposes at the Oklahoma State University for Fiscal Years 2014-2015. This rate agreement supersedes all previous rate agreements/determinations for Fiscal Year 2014-2015.

SECTION I: RATES - TYPE: FIXED (FIXED)

PROVISIONAL (PROV)

FRINGE BENEFITS

| FROM | <u>TO</u> | <u>RATE</u> | BASE | APPLIACABLE EMPLOYEE | | | | |
|--------------------------|--|--|---|--|--|--|--|--|
| OSU - General University | | | | | | | | |
| 7/1/2013 | 6/30/2014 | 34.77% | (a) | Faculty | | | | |
| 7/1/2014 | 6/30/2015 | 34.77% | (a) | Faculty | | | | |
| 7/1/2013 | 6/30/2014 | 20.92% | (a) | Non-Retirement Faculty | | | | |
| 7/1/2014 | 6/30/2015 | 20.92% | (a) | Non-Retirement Faculty | | | | |
| 7/1/2013 | 6/30/2014 | 40.16% | (a) | Staff | | | | |
| 7/1/2014 | 6/30/2015 | 40.16% | (a) | Staff | | | | |
| 7/1/2013 | 6/30/2014 | 9.66% | (a) | Temporary | | | | |
| 7/1/2014 | 6/30/2015 | 9.66% | (a) | Temporary | | | | |
| 7/1/2013 | 6/30/2014 | 8.28% | (a) | Graduate Student | | | | |
| 7/1/2014 | 6/30/2015 | 8.28% | (a) | Graduate Student | | | | |
| 7/1/2013 | 6/30/2014 | 1.77% | (a) | Student | | | | |
| 7/1/2014 | 6/30/2015 | 1.77% | (a) | Student | | | | |
| | 7/1/2013 7/1/2014 7/1/2013 7/1/2014 7/1/2013 7/1/2014 7/1/2013 7/1/2014 7/1/2013 7/1/2014 7/1/2013 | 7/1/2013 6/30/2014 7/1/2014 6/30/2015 7/1/2013 6/30/2014 7/1/2014 6/30/2015 7/1/2013 6/30/2014 7/1/2014 6/30/2015 7/1/2013 6/30/2014 7/1/2014 6/30/2015 7/1/2013 6/30/2014 7/1/2014 6/30/2015 7/1/2013 6/30/2014 7/1/2014 6/30/2015 7/1/2013 6/30/2014 7/1/2014 6/30/2015 7/1/2013 6/30/2014 | 7/1/2013 6/30/2014 34.77% 7/1/2014 6/30/2015 34.77% 7/1/2013 6/30/2014 20.92% 7/1/2014 6/30/2015 20.92% 7/1/2013 6/30/2014 40.16% 7/1/2014 6/30/2015 40.16% 7/1/2013 6/30/2014 9.66% 7/1/2014 6/30/2015 9.66% 7/1/2014 6/30/2015 9.66% 7/1/2014 6/30/2015 8.28% 7/1/2014 6/30/2015 8.28% 7/1/2013 6/30/2014 1.77% | 7/1/2013 6/30/2014 34.77% (a) 7/1/2014 6/30/2015 34.77% (a) 7/1/2013 6/30/2014 20.92% (a) 7/1/2014 6/30/2015 20.92% (a) 7/1/2013 6/30/2014 40.16% (a) 7/1/2014 6/30/2015 40.16% (a) 7/1/2013 6/30/2014 9.66% (a) 7/1/2014 6/30/2015 9.66% (a) 7/1/2014 6/30/2015 9.66% (a) 7/1/2014 6/30/2015 8.28% (a) 7/1/2014 6/30/2015 8.28% (a) 7/1/2014 6/30/2015 8.28% (a) 7/1/2013 6/30/2014 1.77% (a) | | | | |

| TYPE | FROM | <u>TO</u> | RATE | BASE | APPLIACABLE EMPLOYEE | | | |
|--|----------|-----------|--------|------|------------------------|--|--|--|
| OSU - Agricultural Sciences | | | | | | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 39.57% | (a) | Faculty | | | |
| Prov | 7/1/2014 | 6/30/2015 | 39.57% | (a) | Faculty | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 22.13% | (a) | Non-Retirement Faculty | | | |
| Prov | 7/1/2014 | 6/30/2015 | 22.13% | (a) | Non-Retirement Faculty | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 44.13% | (a) | Staff | | | |
| Prov | 7/1/2014 | 6/30/2015 | 44.13% | (a) | Staff | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 13.91% | (a) | Temporary | | | |
| Prov | 7/1/2014 | 6/30/2015 | 13.91% | (a) | Temporary | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 6.09% | (a) | Graduate Student | | | |
| Prov | 7/1/2014 | 6/30/2015 | 6.09% | (a) | Graduate Student | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 2.74% | (a) | Student | | | |
| Prov | 7/1/2014 | 6/30/2015 | 2.74% | (a) | Student | | | |
| OSU - Veterinary Medicine | | | | | | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 33.56% | (a) | Faculty | | | |
| Prov | 7/1/2014 | 6/30/2015 | 33.56% | (a) | Faculty | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 26.27% | (a) | Non-Retirement Faculty | | | |
| Prov | 7/1/2014 | 6/30/2015 | 26.27% | (a) | Non-Retirement Faculty | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 41.36% | (a) | Staff | | | |
| Prov | 7/1/2014 | 6/30/2015 | 41.36% | (a) | Staff | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 12.13% | (a) | Temporary | | | |
| Prov | 7/1/2014 | 6/30/2015 | 12.13% | (a) | Temporary | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 4.89% | (a) | Graduate Student | | | |
| Prov | 7/1/2014 | 6/30/2015 | 4.89% | (a) | Graduate Student | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 2.57% | (a) | Student | | | |
| Prov | 7/1/2014 | 6/30/2015 | 2.57% | (a) | Student | | | |
| INSTITUTE OF TECHNOLOGY (formerly Okmulgee Campus) | | | | | | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 40,22% | (a) | Faculty | | | |
| Prov | 7/1/2014 | 6/30/2015 | 40.22% | (a) | Faculty | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 43.06% | (a) | Staff | | | |
| Prov | 7/1/2014 | 6/30/2015 | 43.06% | (a) | Staff | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 9.78% | (a) | Temporary | | | |
| Prov | 7/1/2014 | 6/30/2015 | 9.78% | (a) | Temporary | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 0.08% | (a) | Student | | | |
| Prov | 7/1/2014 | 6/30/2015 | 0.08% | (a) | Student | | | |

OKLAHOMA CITY CAMPUS

| <u>TYPE</u> | <u>FROM</u> | <u>TO</u> | <u>RATE</u> | BASE | APPLIACABLE EMPLOYEE | | |
|----------------------------|-------------|-----------|-------------|------|------------------------|--|--|
| | | | | | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 37.99% | (a) | Faculty | | |
| Prov | 7/1/2014 | 6/30/2015 | 37.99% | (a) | Faculty | | |
| Fixed | 7/1/2013 | 6/30/2014 | 44.47% | (a) | Staff | | |
| Prov | 7/1/2014 | 6/30/2015 | 44.47% | (a) | Staff | | |
| Fixed | 7/1/2013 | 6/30/2014 | 10.30% | (a) | Temporary | | |
| Prov | 7/1/2014 | 6/30/2015 | 10.30% | (a) | Temporary | | |
| Fixed | 7/1/2013 | 6/30/2014 | 0.32% | (a) | Student | | |
| Prov | 7/1/2014 | 6/30/2015 | 0.32% | (a) | Student | | |
| CENTER FOR HEALTH SCIENCES | | | | | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 21.87% | (a) | Faculty | | |
| Prov | 7/1/2014 | 6/30/2015 | 21.87% | (a) | Faculty | | |
| Fixed | 7/1/2013 | 6/30/2014 | 13.19% | (a) | Non-Retirement Faculty | | |
| Prov | 7/1/2014 | 6/30/2015 | 13.19% | (a) | Non-Retirement Faculty | | |
| Fixed | 7/1/2013 | 6/30/2014 | 35.33% | (a) | Staff | | |
| Prov | 7/1/2014 | 6/30/2015 | 35.33% | (a) | Staff | | |
| Fixed | 7/1/2013 | 6/30/2014 | 11.93% | (a) | Temporary | | |
| Prov | 7/1/2014 | 6/30/2015 | 11.93% | (a) | Temporary | | |
| Fixed | 7/1/2013 | 6/30/2014 | 4,83% | (a) | Graduate Student | | |
| Prov | 7/1/2014 | 6/30/2015 | 4.83% | (a) | Graduate Student | | |
| Fixed | 7/1/2013 | 6/30/2014 | 3,91% | (a) | Student | | |
| Prov | 7/1/2014 | 6/30/2015 | 3.91% | (a) | Student | | |
| TULSA CAMPUS | | | | | | | |
| Fixed | 7/1/2013 | 6/30/2014 | 37.33% | (a) | Staff | | |
| Prov | 7/1/2014 | 6/30/2015 | 37.33% | (a) | Staff | | |
| Fixed | 7/1/2013 | 6/30/2014 | 8.55% | (a) | Temporary | | |
| Prov | 7/1/2014 | 6/30/2015 | 8.55% | (a) | Temporary | | |
| Fixed | 7/1/2013 | 6/30/2014 | 1.25% | (a) | Student | | |
| Prov | 7/1/2014 | 6/30/2015 | 1.25% | (a) | Student | | |

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 2014. 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 2014 estimated costs used to establish the fixed rates and the negotiated actual FY 2014 costs.
- D. CARRY-FORWARD AMOUNTS: The fixed rates set forth in SECTION I include the carry-forward amounts from Fiscal Year 2012 Final Fringe Benefit carry-forward (CFW) Agreement dated September 12, 2013.
- 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:

FOR THE GOVERNMENT:

Kathy K. Elliott

Associate Vice President and Controller

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Date

Date

Date

For information concerning this agreement contact:

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