



Agreement Date: June 18, 2018

## 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 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 200. These rates shall be used for forward pricing and billing purposes for the Oklahoma State University Fiscal Year 2019.

### Section I: RATES - TYPE: FIXED (FIXED)

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE EMPLOYEE</u>	<u>LOCATION</u>
Fixed	7/1/18	6/30/19	34.89%	(a)	Faculty	OSU - General University
Fixed	7/1/18	6/30/19	18.84%	(a)	Non-Retirement Faculty	OSU - General University
Fixed	7/1/18	6/30/19	41.19%	(a)	Staff	OSU - General University
Fixed	7/1/18	6/30/19	7.42%	(a)	Temporary	OSU - General University
Fixed	7/1/18	6/30/19	12.90%	(a)	Graduate Student	OSU - General University
Fixed	7/1/18	6/30/19	0.04%	(a)	Student	OSU - General University
Fixed	7/1/18	6/30/19	35.74%	(a)	Faculty	OSU - Agricultural Sciences
Fixed	7/1/18	6/30/19	17.46%	(a)	Non-Retirement Faculty	OSU - Agricultural Sciences
Fixed	7/1/18	6/30/19	44.54%	(a)	Staff	OSU - Agricultural Sciences
Fixed	7/1/18	6/30/19	11.83%	(a)	Temporary	OSU - Agricultural Sciences
Fixed	7/1/18	6/30/19	10.00%	(a)	Graduate Student	OSU - Agricultural Sciences
Fixed	7/1/18	6/30/19	0.02%	(a)	Student	OSU - Agricultural Sciences
Fixed	7/1/18	6/30/19	32.19%	(a)	Faculty	OSU - Veterinary Medicine
Fixed	7/1/18	6/30/19	25.31%	(a)	Non-Retirement Faculty	OSU - Veterinary Medicine
Fixed	7/1/18	6/30/19	41.26%	(a)	Staff	OSU - Veterinary Medicine
Fixed	7/1/18	6/30/19	9.69%	(a)	Temporary	OSU - Veterinary Medicine
Fixed	7/1/18	6/30/19	7.68%	(a)	Graduate Student	OSU - Veterinary Medicine
Fixed	7/1/18	6/30/19	0.02%	(a)	Student	OSU - Veterinary Medicine
Fixed	7/1/18	6/30/19	44.59%	(a)	Faculty	Institute of Technology
Fixed	7/1/18	6/30/19	45.22%	(a)	Staff	Institute of Technology
Fixed	7/1/18	6/30/19	10.75%	(a)	Temporary	Institute of Technology
Fixed	7/1/18	6/30/19	0.33%	(a)	Student	Institute of Technology

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE EMPLOYEE</u>	<u>LOCATION</u>
Fixed	7/1/18	6/30/19	40.63%	(a)	Faculty	Oklahoma City Campus
Fixed	7/1/18	6/30/19	45.15%	(a)	Staff	Oklahoma City Campus
Fixed	7/1/18	6/30/19	9.52%	(a)	Temporary	Oklahoma City Campus
Fixed	7/1/18	6/30/19	0.02%	(a)	Student	Oklahoma City Campus
Fixed	7/1/18	6/30/19	23.24%	(a)	Faculty	Center for Health Sciences
Fixed	7/1/18	6/30/19	26.93%	(a)	Non-Retirement Faculty	Center for Health Sciences
Fixed	7/1/18	6/30/19	37.88%	(a)	Staff	Center for Health Sciences
Fixed	7/1/18	6/30/19	7.96%	(a)	Temporary	Center for Health Sciences
Fixed	7/1/18	6/30/19	9.37%	(a)	Graduate Student	Center for Health Sciences
Fixed	7/1/18	6/30/19	0.02%	(a)	Student	Center for Health Sciences
Fixed	7/1/18	6/30/19	39.60%	(a)	Staff	Tulsa Campus
Fixed	7/1/18	6/30/19	9.09%	(a)	Temporary	Tulsa Campus
Fixed	7/1/18	6/30/19	5.32%	(a)	Student	Tulsa Campus

DISTRIBUTION BASE

- (a) Salaries and Wages of respective Employee Category

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**SECTION II: GENERAL TERMS AND CONDITIONS**

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**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 recipient/contractor were included in its indirect cost pool as finally accepted and that all such costs are legal obligations of the recipient/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 recipient/contractor, 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 2019. When actual costs for this fiscal year are determined, adjustments will be applied to a subsequent rate negotiation to recognize the difference between the FY 2019 estimated costs used to establish the fixed rates and the negotiated actual FY 2019 costs.

**D. CARRY-FORWARD AMOUNTS:** The Office of Naval Research Negotiation Agreement signed March 23, 2017 established Fixed rates with carry-forward provisions for Fringe Benefits rates for Oklahoma State University’s Fiscal Year ending June 30, 2017. This negotiation agreement records agreement on the final carry-forward amounts resulting from determination of actual costs for Fiscal Year 2017. These costs have been determined in accordance with the provisions of 2 CFR Part 200. The Fixed Staff Benefits rates set forth in SECTION I are inclusive of the Final 2016 Oklahoma City Campus-Student unliquidated balance of (\$200), as established in the agreement dated June 26, 2017, and Final 2017 carry-forward amounts shown below. The Final 2017 carry-forward amounts are liquidated in their entirety, with the exception of Agricultural Sciences- Student, Veterinary Medicine- Student, and Center for Health Sciences- Student. The unliquidated carry-forward balances will be liquidated in a future rate negotiation.

( ) represents over recovery

**FY 17 CFW Liquidated in FY 2019 Fixed Rates**

Under/(Over) Recovery

<u>Location</u>	<u>Fringe Benefit Employment Category</u>						Unliquidated CFW Balance
	Faculty	Non-Retirement Faculty	Staff	Temporary	Graduate Student	Student	
OSU - General University	\$310,639	(\$76,674)	\$865,722	(\$159,663)	\$782,809	(\$88,646)	\$0
OSU - Ag Sciences	(\$196,079)	(\$65,002)	\$66,180	\$3,107	\$69,758	(\$12,000)	(\$3,358)
OSU - Veterinary Medicine	(\$36,070)	(\$17,170)	(\$2,058)	\$1,479	\$7,555	(\$3,550)	(\$3,538)
Institute of Technology	\$157,421	N/A	\$54,344	\$4,927	N/A	(\$123)	\$0
Oklahoma City Campus	\$54,700	N/A	\$23,626	\$5,007	N/A	(\$250)	\$0
Center for Health Sciences	\$328,503	\$39,133	\$111,294	(\$4,762)	\$11,536	(\$1,575)	(\$467)
Tulsa Campus	N/A	N/A	\$45,639	(\$477)	N/A	\$2,208	\$0

**FY 16 CFW Liquidated in FY 2019 Fixed Rates**

Under/(Over) Recovery

<u>Location</u>	<u>Fringe Benefit Employment Category</u>						Student Unliquidated CFW Balance
	Faculty	Non-Retirement Faculty	Staff	Temporary	Graduate Student	Student	
Oklahoma City Campus							(\$200)

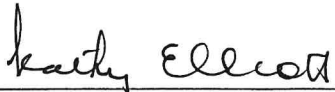
**E. USE BY OTHER FEDERAL AGENCIES:** The rates set forth in Section I hereof were negotiated in accordance with and under the authority set forth in 2 CFR Part 200. Accordingly, such rates shall be applied to the extent provided in such regulations to grants, contracts, and/or other agreements to which 2 CFR Part 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 to 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



SHEA D. KERSEY  
Contracting Officer

6/19/18

Date

June 20, 2018

Date

*For information concerning this agreement contact:*  
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Office of Naval Research

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