

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

IN REPLY REFER TO:

Agreement Date: June 26, 2023

**NEGOTIATION AGREEMENT**

INSTITUTION: **CARNEGIE MELLON UNIVERSITY**  
**PITTSBURGH, PA 15213-3890**

The Fringe Benefits rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the Carnegie Mellon 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 Carnegie Mellon University Fiscal Year 2024. This rate agreement supersedes all previous rate agreements/determinations related to these rates for Fiscal Year 2024.

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

**Fringe Benefit Rates**

<u>Category</u>	<u>Type</u>	<u>From</u>	<u>To</u>	<u>Rate</u>	<u>Base</u>	<u>Applicable To</u>	<u>Location</u>
Domestic Full Time	Fixed	7/1/23	6/30/24	25.2%	(a)	All programs	All Domestic
International Full Time	Fixed	7/1/23	6/30/24	23.1%	(b)	All programs	International
Domestic Part Time w/ Benefits	Fixed	7/1/23	6/30/24	24.1%	(c)	All programs	All Domestic
Domestic Part Time w/o Benefits	Fixed	7/1/23	6/30/24	7.5%	(d)	All programs	All Domestic

**DISTRIBUTION BASES**

- (a) Total full time faculty, staff, and union salaries and wages.
- (b) Total full time faculty, staff, and union salaries and wages working internationally.
- (c) Total part time salaries and wages with benefits for employees who work at least 17.5 hours per week, in an appointment of four months or longer.
- (d) Total part time salaries and wages with mandated benefits for employees who work less than 17.5 hours per week, or in an appointment of less than four months.

**SECTION II - GENERAL TERMS AND CONDITIONS**

**A. LIMITATIONS:** Use of the rates set forth under Section I is subject to availability of funds and to any other statutory or administrative limitations. The rates are 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 the following conditions: (1) that no costs other than those incurred by the institution were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the institution 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 institution which was used as a 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 prior written approval of the authorized representative of the cognizant agency for indirect costs. 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 2024. When actual costs for this fiscal year are determined, adjustments will be applied to a rate negotiation for a subsequent fiscal year to recognize the difference between the FY 2024 estimated costs used to establish the fixed rates and the negotiated actual FY 2024 costs.

**D. CARRY FORWARD AMOUNTS:** The Office of Naval Research Negotiation Agreement dated June 9, 2021 established fixed fringe benefit rates with carry-forward provisions for Carnegie Mellon University's fiscal year ended June 30, 2022. This negotiation agreement records agreement on the final carry-forward amounts resulting from determination of actual costs for FY 2022. These costs have been determined in accordance with the provisions of 2 CFR Part 200. The fixed fringe benefit rates set forth in SECTION I are inclusive of the final FY 2022 carry-forward amounts shown below, which are liquidated in their entirety.

( ) denotes over-recovery

	ONR
Full Time-Domestic	(\$458,776)
Full Time-International	(\$155,665)
Part Time-w/Benefits	(\$21,616)
Part Time-w/o Benefits	(\$75,697)




**E. USE BY OTHER FEDERAL AGENCIES:** The rates set forth in Section I are 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 other agreements to which 2 CFR Part 200 applies, 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 Carnegie Mellon University's accounting practices or methodologies. Any reliance by the Government on cost data or methodologies submitted by Carnegie Mellon University is on a non-precedence-setting basis and does not imply Government acceptance.

Accepted:  
FOR CARNEGIE MELLON UNIVERSITY:

FOR THE U.S. GOVERNMENT:

  
Carrie Nelson  
Associate Vice President  
for Finance and Controller

Date 6/29/23

WOOD.LINDA. Digitally signed by  
WOOD.LINDA.MORGAN.  
MORGAN.151 1514688946  
4688946 Date: 2023.06.29  
15:13:28 -04'00'  
Linda Morgan Wood  
Contracting Officer

Date 6/29/23

*For information concerning this agreement contact:*  
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