



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

IN REPLY REFER TO:

Agreement Date: December 7, 2021

**NEGOTIATION AGREEMENT**

**INSTITUTION: LOUISIANA TECH UNIVERSITY  
 RUSTON, LA 71272-0029**

The Facilities and Administrative (F&A) Cost rates contained herein are for use on grants, contracts and/or other agreements issued or awarded to the Louisiana Tech 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 Louisiana Tech University Fiscal Years 2023 and 2024. This rate agreement supersedes all previous rate agreements/determinations related to these rates for Fiscal Years 2023 and 2024.

**Section I: RATES - TYPE: PREDETERMINED (PRED)**

**F&A Rates:**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE</u>	<u>BASE</u>	<u>APPLICABLE TO</u>	<u>LOCATION</u>
Pred	7/1/22	6/30/24	47.3%	(a)	All Activities	On Campus
Pred	7/1/22	6/30/24	19.6%	(a)	All Activities	Off Campus

DISTRIBUTION BASE

- (a) Direct salaries and wages including vacation, holiday, sick pay and other paid absences, but excluding all other fringe benefits.

**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. PREDETERMINED RATES:** The predetermined rates contained in this agreement are not subject to adjustment in accordance with the provisions of 2 CFR Part 200, subject to the limitations contained in Part A of this section

**D. 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.

**E. SPECIAL REMARKS:**

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

2. In accordance with 2 CFR 200.414(g), the Louisiana Tech University has requested an extension of its Fiscal Year FY 2022 rates. Therefore, the rates identified in Section I are an extension of the FY 2022 rates.

Accepted:

LOUISIANA TECH UNIVERSITY:



Lisa L. Cole  
Vice President for Finance

12/7/2021  
Date

FOR THE U.S. GOVERNMENT:

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WOOD.LINDA.MORG  
A.MORGAN. AN.1514688946  
Date: 2021.12.08  
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Linda Morgan Wood  
Contracting Officer

12/8/21  
Date

*For information concerning this agreement contact:*

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Office of Naval Research

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