
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 2025. 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 2025 estimated costs used to establish the fixed rates and the negotiated actual FY 2025 costs.

D. CARRY FORWARD AMOUNTS: The Office of Naval Research Negotiation Agreement dated June 24, 2022 established fixed fringe benefit rates with carry-forward provisions for Carnegie Mellon University's fiscal year ended June 30, 2023. This negotiation agreement records agreement on the final carry-forward amounts resulting from determination of actual costs for FY 2023. 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 2023 carry-forward amounts shown below, which are liquidated in their entirety.

() denotes over-recovery

	<u>ONR</u>
Full Time-Domestic	(\$703,033)
Full Time-International	(\$340,465)
Part Time-w/Benefits	(\$46,717)
Part Time-w/o Benefits	\$63,196

E. USE BY OTHER FEDERAL AGENCIES: The rates set forth in Section I are negotiated

with the Government and are not to be used by any other Federal Agency without the express written consent of the Government. The Government's use of the rates set forth in Section I is not an acceptance of the Carnegie Mellon University's accounting practices or methodologies submitted by Carnegie Mellon. Any reliance by the Government on cost data

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E. SPECIAL REMARKS

The Government's use of the rates set forth in Section I is

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