

NONPROFIT ORGANIZATION  
INDIRECT COST NEGOTIATION AGREEMENT

DATE: [Date issued]

INSTITUTION:

[Name]  
[Address]

FILING REF: New Agreement

The indirect cost rate(s) contained herein are for use on grants and contracts with the Federal Government to which Title 2 Part 200 of the Code of Federal Regulations (2 CFR 200) applies, subject to the limitations contained in 2 CFR 200 and in Section II-A, below. The rate(s) was negotiated by the U.S. Department of Agriculture in accordance with the authority contained in Subpart E of 2 CFR 200.

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SECTION I: RATES

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<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE*</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
MTDC	Jan 1, 2017–	Dec 31, 2017	18.73%	All	All programs

\* MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

## SECTION II: GENERAL

A. **LIMITATIONS:** Use of the rate(s) contained in this agreement is subject to any statutory or administrative limitations applicable to a given grant or contract and the availability of funds. Acceptance of the rate(s) agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the organization were included in the organizations indirect cost pool as finally accepted and that such costs are legal obligations of the organization and allowable under the 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 organization which was used as a basis for acceptance of the rate(s) agreed to herein is not subsequently found to be materially inaccurate.

B. **ACCOUNTING CHANGES:** If a fixed or predetermined rate(s) is contained in this agreement, it is based on the accounting system in effect at the time the agreement was negotiated. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this rate(s) require the prior approval of the authorized representative of the cognizant negotiation agency. 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. The cognizant negotiation agency must also be notified of any changes to the organizational structure which affect the amount of reimbursement resulting from the use of the rate(s).

C. **FIXED RATES:** If a fixed rate is contained in this agreement, it is based on an estimate of the costs which will be incurred during the period to which the rate applies. When the actual costs for such period have been determined, an adjustment will be made in a subsequent negotiation to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. **NOTIFICATION TO OTHER FEDERAL AGENCIES:** Copies of this document may be provided to other Federal agencies as a means of notifying them of the agreement contained herein.

E. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to this organization by means other than the rate(s) cited in this agreement should be credited for such costs and the applicable rate cited herein be applied to the appropriate base to identify the proper amount of indirect costs applicable to the program.

By the [Name of Organization]

By the U.S. Department of Agriculture  
on behalf of the Federal Government

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

Chief, Formulation and Execution Branch  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Agricultural Marketing Service  
Management and Analysis Program  
Budget Division  
Negotiated by

\_\_\_\_\_  
Telephone

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