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FROM THE AMERICAN PEOPLE

## NEGOTIATED INDIRECT COST RATE AGREEMENT

Date: February 25, 2016

### ORGANIZATION

World Resources Institute  
10 G Street, NE Suite 800  
Washington, DC 20002

The rates approved in this Agreement are for use on grants, contracts and other agreements with the Federal Government to which OMB Circular A-122 applies, subject to the conditions in section II.A, below. The rate(s) were negotiated by the U.S. Agency for International Development in accordance with the authority contained in Attachment A, Section E.2.(a), of the Circular. Effective December 26, 2014, the authority contained in Appendix IV, Section C.2.a., of 2 Code of Federal Regulations (CFR) 200 applies.

### SECTION I: NEGOTIATED INDIRECT COST RATES

Type	Effective Period		Indirect Cost Rates				
	From	Through	Fringe Benefits		Facility (c)	G&A (d)	Sub-Awards (e)
			Regular & Term Staff (a)	Temp. (b)			
Final	10-01-14	09-30-15	43.03%	5.79%	11.24%	10.65%	5.16%
Provisional	10-01-15	Until Amended	43.03%	5.79%	11.24%	10.65%	5.16%

### Base of Application

- (a) Regular and term staff salaries excluding fellowship stipends, intern programs and outside temporary help
- (b) Temporary staff salaries excluding fellowship stipends, intern programs and outside temporary help
- (c) Total direct costs and applicable fringe benefits excluding sub-award costs
- (d) Total direct cost and applicable fringe benefits excluding sub-award costs
- (e) Total sub-award costs

## SECTION II: GENERAL


- A. LIMITATIONS: Use of the rate(s) contained in this Agreement is subject to all statutory or administrative limitations and is applicable to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rate(s) agreed to herein is predicated upon the following conditions:
1. That no costs other than those incurred by the grantee or allocated to the grantee via an approved central service cost allocation plan were included in its indirect cost rate proposal and that such incurred costs are legal obligations of the grantee and allowable under the governing cost principles,
  2. That the information provided by the grantee which was used as a basis for acceptance of the rate(s) to herein is not subsequently found to be materially inaccurate,
  3. That the same costs that have been treated as indirect costs have not been claimed as direct costs, and
  4. That similar types of costs have been accorded consistent treatment.
- B. ACCOUNTING CHANGES: The grantee is required to provide written notification to the indirect cost negotiator prior to implementing any changes which could affect the applicability of the approved rate(s). Any changes in accounting practice to include changes in the method of charging a particular type of cost as direct or indirect and changes in the indirect cost allocation base(s) or allocation methodology require the prior approval of the Office of Overhead, Special Cost and Closeout (OCC). Failure to obtain such prior written approval may result in cost disallowance.
- C. NOTIFICATION TO FEDERAL AGENCIES: A copy of this document is to be provided by this organization to other Federal funding sources as a means of notifying them of the Agreement contained herein.
- D. PROVISIONAL-FINAL RATES: The grantee must submit a proposal to establish a final indirect cost rate(s) within nine months after its fiscal year end. Billings and charges to Federal awards must be adjusted if the final rate(s) varies from the provisional rate(s). If the final rate(s) is/are greater than the provisional rate(s) and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate(s) is/are less than the provisional rate(s), the organization will be required to pay back the difference to the funding agency.

E: SPECIAL REMARKS:

1. Indirect costs charged to Federal grants/contracts by means other than the rate(s) cited in the agreement should be adjusted to the applicable rate(s) cited herein which should be applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.
2. Grants/contracts providing for ceilings as to the indirect cost rate(s) or amount(s), which are indicated in Section I above, will be subject to the ceilings stipulated in the grant, contract or other agreement. The ceiling rate(s) or the rate(s) cited in this Agreement, whichever is lower, will be used to determine the maximum allowable indirect cost on the grant or contract agreement.
3. The rate(s) hereby approved is/are subject to periodic review by the Government at any time their use is deemed improper or unreasonable. You are requested to advise the Government promptly of any circumstances, which could affect the applicability of the approved rate(s).
4. You are directed to promptly submit adjustment vouchers or final vouchers for all flexibly priced grants, contracts or other agreements. Audit adjustments should be clearly delineated so as to be readily identifiable for verification by this office. Care should be taken that amounts claimed do not exceed award limitations or indirect cost rate ceilings.

ACCEPTED: **World Resources Institute**

By:

  
\_\_\_\_\_  
Signature  
*Steve L. Barker*  
\_\_\_\_\_  
Printed or Typed Name  
*CF00*  
\_\_\_\_\_  
Title  
*March 8, 2016*  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
James N. Davis  
Contracting Officer  
Overhead, Special Cost and Closeout Branch  
Cost, Audit and Support Division  
Office of Acquisition and Assistance  
U.S. Agency for International Development