



## Department of Energy

Golden Field Office  
15013 Denver West Parkway  
Golden, Colorado 80401

### STATE OR LOCAL DEPARTMENT OR AGENCY NEGOTIATED INDIRECT COST RATE AGREEMENT

State of Louisiana  
**Department of Natural Resources**  
Office of Management & Finance  
P.O. Box 44277  
Baton Rouge, LA 70804-4277

Ref: Louisiana DNR Proposal Certified on June 21, 2022

#### PREAMBLE

The purpose of this Agreement is to establish indirect cost rates for use in award and management of Federal contracts, grants, and other assistance arrangements to which Code of Federal Regulations (CFR) 2 C.F.R Part 200 applies. It consists of four parts: I -Rates and Bases; II - Particulars; III -Special Remarks; and IV -Approvals. It has been negotiated by the Department of Energy on behalf of the Federal Government pursuant to the authority cited in Appendix V and VII of 2 C.F.R. Part 200.

Effective Period of Agreement: July 1, 2023 through June 30, 2024 (FY 2024)

#### SECTION I -RATES AND BASES

##### Applicable To

All Programs

##### Fixed Carry-Forward Cost Rate

22.48%

- a) Allocation Base – Total Direct Costs
- b) Fixed Cost Rate based on actual expenditures for the preceding fiscal year as certified and reported.

### **TREATMENT OF PAID ABSENCES:**

Vacation, holiday, sick leave and other paid absences are included in salaries and wages and are charged to contracts, grants, and other financial assistance agreements as part of the normal cost for salaries and wages. Separate charges for the cost of these absences are not made.

### **TREATMENT OF OTHER FRINGE BENEFITS:**

Fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits include medical, retirement, insurance and other allowable cost elements.

## **SECTION II -PARTICULARS**

### **SCOPE:**

The indirect cost rates contained herein are for use with grants, contracts, and other financial assistance agreements awarded by the Federal Government to the above department or agency and subject to 2 C.F.R. Part 200.

### **LIMITATIONS:**

Application of the rates contained in this agreement is subject to all statutory or administrative limitations on the use of funds, and payments of costs hereunder, are subject to the availability of appropriations applicable to a given grant or contract. Acceptance of the rates agreed to herein is predicated on the following conditions: (a) no costs other than those incurred by the State or locality were included in the agency's indirect cost pools as finally accepted, and that such costs are legal obligations of the State or locality and allowable under the governing cost principles; (b) the same costs that have been treated as indirect costs are not claimed as direct costs; (c) similar types of costs have been accorded consistent accounting treatment; and (d) the information which was provided by the agency, and which was used as a basis for acceptance of rates agreed to herein, is not subsequently found to be materially incomplete or inaccurate.

### **ACCOUNTING CHANGES:**

Fixed or predetermined rates contained in this agreement are based on the accounting system in effect at the time the agreement was negotiated. When changes to the method of accounting for cost affect the amount of reimbursement resulting from the use of this rate, the change will require the prior approval of the authorized representative of the Cognizant negotiation agency. Such changes include, but are not limited to, changing a particular type of cost from an indirect to a direct charge. Failure to obtain such approval may result in subsequent cost disallowances. The Cognizant negotiating agency must also be notified of any changes to the State's or Locality's organizational structure, which affect the amount of reimbursement resulting from the use of the rates.

#### FIXED COST RATE:

The Fixed Cost rates contained in this Agreement are based on the proposed, allowable costs for the preceding fiscal year end. When actual costs for the fiscal period become available, an adjustment shall be utilized. An adjustment is the amount required to reconcile the difference between the estimated costs and the actual costs incurred for the agreed-upon time period. The methodology used to establish the rate for future fiscal years cannot be changed without the written consent from the Government's Contracting Officer.

#### NOTIFICATION TO OTHER FEDERAL AGENCIES:

Copies of this document may be provided to other Federal agencies as means of notifying them of the agreement contained herein.

#### ADJUSTMENTS TO REIMBURSEMENTS:

Current reimbursements for indirect costs to the above department or agency by means other than the rates set forth in this agreement should be adjusted to reflect the use of these approved rates within 30 days of the effective date of this agreement. These rates shall be applied to the appropriate base to identify the proper amount of indirect costs allocable to the Federal awards covered by this agreement.

### **SECTION III -SPECIAL REMARKS**

1. This agreement is effective on the date of approval by the Federal Government.
2. Questions regarding this agreement should be directed to the Federal Government negotiator referenced in Section IV.

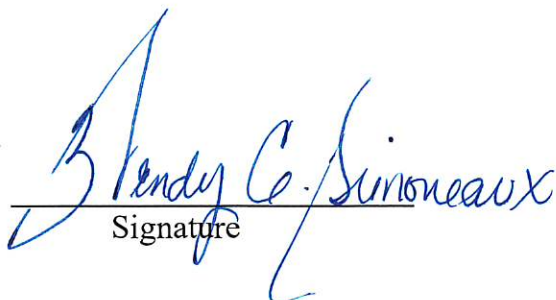
## SECTION IV –APPROVALS

For the State or Local Department

For the Cognizant Negotiation Agency on  
Behalf of the Federal Government

**State of Louisiana**  
**Department of Natural Resources**

**U.S. Department of Energy**



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Signature

Wendy Simoneaux

Name

Undersecretary

Title

June 29, 2023

Date



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Signature

Pamela T. Lavergne

Name

Contracting Officer

Title

June 29, 2023

Date

240-562-1474

Telephone