

Company Name _____

Fiscal Year(s) _____

Please check the Yes, No or N/A (not applicable) columns below to answer the questions or, where applicable, to indicate that the requested supporting documentation has been included in your submission. Explain responses in further detail by attaching as many pages as necessary. Please list related attachments under the Comments/Attachment column and reference each attached sheet to the related Checklist number. Note: For assistance in preparing indirect cost proposals we have added examples of rate computations for two and three tier structures under Definitions/Examples on our Indirect Cost Submission Page at [Guidance for Indirect Cost Submissions](#) *

| | Yes | No | N/A | Comments/Attachment |
|--|------------|-----------|------------|----------------------------|
| 1. Cover Letter. Provide a cover letter to your rate proposal that specifies: the company’s current address, EIN and DUNS numbers, how long the company has been in business, fiscal year accounting period and the indirect rates that you are requesting. | | | | |
| 2. Prior Federal Reviews. Has the organization ever had rates reviewed by another Federal agency? If yes specify the agency and years reviewed. | | | | |
| 3. CAS Covered contracts. Does the company have contracts subject to “Full” or “Modified” CAS coverage? If yes indicate on the “Schedule of Federal Awards” whether the contract is subject to “Full” or “Modified” coverage. <i>NOTE: To determine CAS applicability click on the following link and go to 9903.201-1 (CAS applicability) and 9903.201-2 (Types of CAS coverage) for further details - Details on Determining CAS Coverage. Also note that contracts awarded to small businesses are exempt from CAS, regardless of contract size. CAS states that a small business “...means any concern, firm, person, corporation, partnership, cooperative, or other business enterprise which, under 15 U.S.C. 637(b)(6) and the rules and regulations of the Small Business Administration in Part 121 of Title 13 of the Code of Federal Regulations, is determined to be a small business concern for the purpose of Government contracting.”</i> | | | | |
| 4. Organization Review (a) Provide a copy of the company’s organization | | | | |

**Only updated pages of these documents need be provided if a complete copy was provided with an earlier submission. Indicate in the Comments/Attachment column if there have been no changes since the last submission.*

INDIRECT COST SUBMISSION CHECKLIST

| | | Yes | No | N/A | Comments/Attachment |
|----|---|-----|----|-----|---------------------|
| | chart specifying which units are indirect (administrative) functions of the organization. | | | | |
| | (b) Provide a narrative explaining the various products and services the company provides. Also, explain the functions of each major business unit in the company. | | | | |
| 5. | Provide copies of Financial Statements (audited statements preferred) for your most recently completed fiscal year. Please reconcile and cross-reference amounts shown on your indirect cost proposal(s) to the amounts on the income statement(s) if applicable. | | | | |
| 6. | Salary Distribution Schedule. Provide a detailed salary distribution schedule for each fiscal year in which you are seeking rates. The schedule must include the following for each employee: employee name, position, total salary and wages and the allocation of the salary to the various cost objectives (See Attached for a sample format of the schedule). | | | | |
| 7. | Provide a copy of the Company’s Personnel Manual . * | | | | |
| 8. | Retirement / Pension / Profit Sharing Plans | | | | |
| | (c) Are Retirement / Pension / Profit Sharing costs included in the proposal? | | | | |
| | (d) If yes, have contributions been made to the plans? | | | | |
| | (e) Please include a schedule indicating when contributions were made (amounts and dates). | | | | |
| | (f) Provide a copy of the “Summary Plan Description” for your retirement / pension / profit sharing plans.* | | | | |
| 9. | Paid Absences (e.g., vacation, holiday and sick leave) | | | | |
| | (a) Provide a copy of the Company’s leave policy.* | | | | |
| | (b) Provide a description of how the Company charges paid absences to projects/cost objectives. | | | | |
| | i. Are they charged via a fringe or indirect rate (i.e., included in a fringe benefit pool [indirect cost pool if not a separate fringe rate])? or | | | | |
| | ii. Are they charged as part of direct salaries and wages? | | | | |

INDIRECT COST SUBMISSION CHECKLIST

| | | Yes | No | N/A | Comments/Attachment |
|----|--|-----|----|-----|---------------------|
| 10 | Bonuses | | | | |
| . | (a) Have the costs of bonuses been included in the indirect cost proposal? | | | | |
| | (b) If yes, are bonuses paid pursuant to a formal agreement? | | | | |
| | (c) If yes, provide a copy of the agreement.* | | | | |
| | (d) Provide a schedule of bonuses, which includes name, title, annual salary and bonus amount for each employee receiving a bonus. | | | | |
| 11 | Leases With Related Parties | | | | |
| . | (a) Does the Company lease from a related party (e.g., owner, stockholder or an affiliate)? | | | | |
| | (b) If yes, explain the relationship and provide cost of ownership as detailed in FAR 31.205-36(b) (3). | | | | |
| 12 | Off-Site Locations | | | | |
| . | (a) Are any contracts/grants performed at a customer owned, off-site locations? | | | | |
| | (b) If yes, are separate off-site indirect expense pools applicable to the off-site locations maintained? | | | | |
| 13 | Professional/Consultants/Outside Services | | | | |
| . | (a) Have professional fees (e.g., legal and accounting), consultants (e.g., scientific) or Outside Services (e.g., administrative) been included in the indirect cost pool? | | | | |
| | (b) If yes, provide a detailed schedule of these costs with the following information: 1) Firm or individual providing the service, 2) Cost of the service, and 3) Description of the service. | | | | |
| 14 | Independent (self-sponsored) Research & Development (IR&D) | | | | |
| . | (a) Does the Company have IR&D Costs? | | | | |
| | (b) If yes, have IR&D costs been treated in accordance with DHHS policy (i.e., excluded from the indirect cost pool and included in the base)? Go to Treatment of IR&D Costs for related regulations and adjustment example. | | | | |
| | (c) Identify the costs for the individual elements of IR&D (e.g., labor, materials, and other direct costs). | | | | |
| 15 | Does the Company perform research on human embryonic stem cells? | | | | |
| . | 16 Please complete the attached Accounting System/Internal Control Questionnaire . | | | | |

INDIRECT COST SUBMISSION CHECKLIST

| | | Yes | No | N/A | Comments/Attachment |
|----|--|-----|----|-----|---------------------|
| 17 | Miscellaneous Income (a) Does the Company have any miscellaneous income (e.g., rental income)? | | | | |
| | (b) Please indicate if the miscellaneous income is treated as a reduction to expenses and why it is or is not treated as a reduction. | | | | |
| 18 | Provide a listing of the categories of expenses normally classified and charged as direct costs on contracts, grants and other projects. | | | | |
| 19 | Provide a completed Executive Compensation Schedule (see attached form). | | | | |
| 20 | If your IDC Submission covers final (actual) indirect cost rates, provide a completed Certificate of Final Indirect Costs (see attached). Be sure to complete paragraph #1 of the certificate—the blanks relate to your IDC submission, not grant applications or contract proposals. Please note that the certifying official must be at a level no lower than a vice president or chief financial officer of the business segment that is submitting the indirect cost proposal. | | | | |
| 21 | Please read the attached “ Audit Requirements of For-Profit Organizations ” and write in the Comments/Attachment column the date read along with your initials to signify that you fully understand the audit requirements. | | | | |
| 22 | Schedule of Federal Awards. For each year in which you are seeking rates, provide a detailed schedule of all Federal awards (grants and contracts) that were active during the year(s) in which you are seeking rates (one schedule for each year). For each award specify: Federal agency and sub agency or prime recipient of the award if a subcontract; contract or grant number; period of performance, contract type, award amount and award expenditures; whether limitations on indirect costs are specified in the award (if yes, provide the award document that specifies the limitations); and the Federal grant or contract specialist who administers the award with their contact information. (see attached for a sample format of the schedule) | | | | |

INDIRECT COST SUBMISSION CHECKLIST

| | | Yes | No | N/A | Comments/Attachment |
|----|---|-----|----|-----|---------------------|
| 23 | For each fiscal year covered by this checklist with HHS expenditures (listed in the response to question #18 above) that met the HHS audit requirement threshold (\$500,000 for company fiscal years ending after 12/31/2003; \$300,000 for company fiscal years ending prior to 1/1/2004) indicate the date the required audit report was submitted to the National External Audit Review Center. (See Audit Requirements of For-Profit Organizations for submission address.) | | | | |

Official Signature: _____

Name: _____

Title: _____

Date: _____