

INDIRECT COST SUBMISSION CHECKLIST

Organization 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.

		Yes	No	N/A	Responses/Attachments
1	Provide a brief description of the type of organization (nonprofit, for-profit, etc.) and mission/business.				
2	Is a proposal cover page included (see example)?				
3	Is a Certificate of Indirect Costs included (see example)?				
4	Have unallowable expenses been eliminated from the Indirect Cost Proposal in accordance with 2 CFR 200 (<i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i>)? http://www.ecfr.gov/cgi-bin/text-idx?SID=f94afab0d992d878ee0ea415dba87901&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl				
5	Is the direct cost base complete (i.e., includes all grants, contracts, IR&D, membership costs, fundraising, other direct activity and unallowable costs that benefit from indirect costs)?				
6	Identify the cost basis for the ICP: Actual costs (from prepared financial statements) Actual costs (from internally-prepared financial statements) Budgeted costs Other (explain)				
7	Provide copies of Financial Statements (audited statements preferred) for the most recently completed accounting year.				
8	Reconcile the total costs from the financial statements provided to the total costs per the ICP.				
9	Provide a breakdown of employee labor allocated to both the indirect cost pool and the direct cost base. The breakdown should reconcile to the labor amounts included in the ICP.				
10	Provide a copy of the Company's Personnel Manual .				
11	Identify all employee benefits (i.e., group insurance, retirement/401k, payroll taxes, etc. AND explain how each benefit is charged (i.e., as part of a fringe benefit rate, as part of an indirect cost rate, calculated for each employee and charged directly, etc.				
12	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.,				

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	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 & wages?				
13	Professional/Consultants/Outside Services (a) Have professional fees (e.g., legal and accounting), consultants (e.g., scientific) or Outside Services (e.g., administrative or scientific) been included in the indirect cost pool as either direct or indirect costs?				
	(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, are IR&D costs included in the direct cost base?				
	(c) Identify the costs for the individual elements of IR&D (e.g., labor, materials, and other direct costs). See chart of accounts .				
15	Identify the equipment "capitalization" threshold?				
16	Please complete the Accounting System/Internal Control Questionnaire. ACCTG.SYSTEM.QUESTIONNAIRE-.FINAL.doc				
17	Provide a listing of the categories of expenses normally classified and charged as: a. direct costs; b. as indirect costs; c. as either direct or indirect. Explain.				
18	Provide a listing of all Federal awards (grants, cooperative agreements and contracts). Identify the Federal agency, award number, amount, award period, and award type (e.g., grant, cost reimbursable contract, fixed price contract, etc.)				
19	Provide a listing of any pending awards.				
20	Identify the percentage (%) of the organization's business coming from Federal grants and contracts.				

Official Signature: _____

Name: _____

Title: _____

Date: _____