

## INDIRECT COST SUBMISSION CHECKLIST

**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 <http://oamp.od.nih.gov/dfas/IdCSubmission.asp>

		Yes	No	N/A	Comments/Attachment
1	Provide copies of <b>Financial Statements</b> (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.				
2.	Provide a copy of the <b>Company's Personnel Manual</b> . *				
3.	<b>Pension and /or Profit Sharing</b> (a) Are Pension and/or Profit Sharing costs included in the proposal?				
	(b) If so, have contributions been made to the Pension and/or Profit Sharing plans?				
	(c) Please include a schedule indicating when contributions were made (amounts and dates).				
	(d) Provide a copy of the "Summary Plan Description" for your pension/profit sharing plan. *				
4.	<b>Paid Absences</b> (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?				
5.	<b>Bonuses</b> (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.				
6.	<b>Leases With Related Parties</b> (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).				

\* 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.

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7.	<b>Off-Site Locations</b> (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?				
8.	<b>Professional/Consultants/Outside Services</b> (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.				
9.	<b>Independent (self-sponsored) Research &amp; Development (IR&amp;D)</b> (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 <a href="http://oamp.od.nih.gov/DFAS/HHSTreatmentofIR_D.asp">http://oamp.od.nih.gov/DFAS/HHSTreatmentofIR_D.asp</a> 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).				
10.	Does the Company perform research on human embryonic stem cells?				
11.	Please complete the attached <a href="#">Accounting System/Internal Control Questionnaire</a> .				
12.	<b>Miscellaneous Income</b> (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.				
13.	Provide a listing of the categories of expenses normally classified and charged as direct costs on contracts, grants and other projects.				
14.	Provide a completed <b>Executive Compensation</b> Schedule ( <a href="#">see attached form</a> ).				
15.	If your IDC Submission covers final (actual) indirect cost rates, provide a completed Certificate of Final Indirect Costs ( <a href="#">see attached</a> ). 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.				
16.	Please read the attached " <a href="#">Audit Requirements of For-Profit Organizations</a> " and write in the Comments/Attachment column the date read along with your initials to signify that you fully understand the audit requirements.				

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17.	Provide a listing of all HHS awards (grants, cooperative agreements and contracts) including the award number, award amount, award period, award type (e.g., grant, cost reimbursable contract, fixed price contract, etc.) and the HHS grants management or contract specialist.				
18.	For each grant, cooperative agreement or cost reimbursable contract listed in the response to question #17 above, list HHS expenditures for each fiscal year covered by this checklist.				
19.	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 <a href="#">Audit Requirements of For-Profit Organizations</a> for submission address.)				

**Official Signature:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_