**Agency 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. Additional federal resources to assist with developing an IDCR Proposal Request can be found here: <https://oamp.od.nih.gov/division-of-financial-advisory-services/indirect-cost-branch/indirect-cost-submission>

|  | **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 UEI 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 please submit a copy of your most recent approved rate. |  |  |  |  |
| 3. | **Organization Review**1. Provide a copy of the company’s organization chart specifying which units are indirect (administrative) functions of the organization.
 |  |  |  |  |
| 1. Provide a narrative explaining the various products and services the company provides. Also, explain the functions of each major business unit in the agency.
 |  |  |  |  |
| 4. | 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.  |  |  |  |  |
| 5. | **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](https://www.tn.gov/content/dam/tn/finance/ocjp/OCJP%20Salary%20Distribution.xlsx) for a sample format of the schedule).  |  |  |  |  |
| 6. | Provide a copy of the **Company’s Personnel Manual**. \* |  |  |  |  |
| 7. | **Retirement / Pension / Profit Sharing Plans**1. Are Retirement / Pension / Profit Sharing costs included in the proposal?
 |  |  |  |  |
| 1. If yes, have contributions been made to the plans?
 |  |  |  |  |
| 1. Please include a schedule indicating when contributions were made (amounts and dates).
 |  |  |  |  |
| 1. Provide a copy of the “Summary Plan Description” for your retirement / pension / profit sharing plans.\*
 |  |  |  |  |
| 8. | **Paid Absences** (e.g., vacation, holiday and sick leave)1. Provide a copy of the Agency’s leave policy.\*
 |  |  |  |  |
| 1. Provide a description of how the Agency charges paid absences to projects/cost objectives.
 |  |  |  |  |
| 1. 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
 |  |  |  |  |
| 1. Are they charged as part of direct salaries and wages?
 |  |  |  |  |
| 9. | **Bonuses**1. Have the costs of bonuses been included in the indirect cost proposal?
 |  |  |  |  |
| 1. If yes, are bonuses paid pursuant to a formal agreement?
 |  |  |  |  |
| 1. If yes, provide a copy of the agreement.\*
 |  |  |  |  |
| 1. Provide a schedule of bonuses, which includes name, title, annual salary and bonus amount for each employee receiving a bonus.
 |  |  |  |  |
| 10. | **Leases With Related Parties**1. Does the Agency lease from a related party (e.g., owner, stockholder or an affiliate)?
 |  |  |  |  |
| 1. If yes, explain the relationship and provide cost of ownership as detailed in FAR 31.205-36(b) (3).
 |  |  |  |  |
| 11. | **Off-Site Locations**1. Are any contracts/grants performed at a customer owned, off-site locations?
 |  |  |  |  |
| 1. If yes, are separate off-site indirect expense pools applicable to the off-site locations maintained?
 |  |  |  |  |
| 12. | **Professional/Consultants/Outside Services**1. 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?
 |  |  |  |  |
| 1. If yes, provide a detailed schedule of these costs with the following information:
2. Firm or individual providing the service,
3. Cost of the service, and
4. Description of the service.
 |  |  |  |  |
| 13. | Please complete the appropriate [Accounting System/Internal Control Questionnaire for Non-profits](https://www.tn.gov/content/dam/tn/finance/ocjp/ICQ%20-%20nonprofit%20revised.docx). Or [Accounting System/Internal Control Questionnaire for govt.](https://www.tn.gov/content/dam/tn/finance/ocjp/ICQ-govt.docx) |  |  |  |  |
| 14. | **Miscellaneous Income**1. Does the Agency have any miscellaneous income (e.g., rental income)?
 |  |  |  |  |
| 1. Please indicate if the miscellaneous income is treated as a reduction to expenses and why it is or is not treated as a reduction.
 |  |  |  |  |
| 15. | Provide a listing of the categories of expenses normally classified and charged as direct costs on contracts, grants and other projects. |  |  |  |  |
| 16. | Provide a completed [Executive Compensation Schedule.](https://www.tn.gov/content/dam/tn/finance/ocjp/IDCR%20Executive%20Compensation%20Form.docx) |  |  |  |  |
| 17. | If your IDC Submission covers final (actual) indirect cost rates, provide a completed [Certification of Final Indirect Costs](https://www.tn.gov/content/dam/tn/finance/ocjp/3%20Certification%20of%20IDC.pdf).  |  |  |  |  |
| 18. | [Federal Awards and Contracts Listing Form.](https://www.tn.gov/content/dam/tn/finance/ocjp/Federal%20Awards%20and%20Contracts%20Listing%20Form.docx)  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. |  |  |  |  |
| 19. | For each fiscal year covered by this checklist with OCJP Grant expenditures (listed in the response to question #18 above) that met the audit requirement threshold ($750,000) indicate the date the required audit report was submitted to OCJP and the Tennessee Comptroller of the Treasury. |  |  |  |  |