



INCURRED COST ELECTRONICALLY SUBMISSION DEVELOPER MANUAL

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Section A – Introduction

SECTION A - INTRODUCTION

NOTE: Please ensure you are using the latest version of DCAA Incurred Cost Electronically (ICE) Submission Developer when preparing your incurred cost submittal (see <https://www.dcaa.mil/Checklists-Tools/ICE-Model/>).

CRITICAL: The DCAA ICE Submission Developer Excel file makes extensive use of Microsoft Power Query to read ICE Data Sheets and to build the corresponding incurred cost schedules. These individual queries should not be changed in any way as doing so will most likely result in the model ceasing to function properly. Please do not change the names of any existing worksheets/tabs, change any column headings, or delete entire columns on existing worksheets.

A.1. Purpose

To provide contractors with a standard user-friendly incurred cost/ICE submission package that will enable them to submit adequate incurred cost proposals in accordance with Federal Acquisition Regulation (FAR) 52.216-7, “Allowable Cost and Payment”.

- This model was designed to eliminate/minimize identified issues with the prior Excel macro driven ICE model (.xlsm file) related to the use of macros/Visual Basic for Applications (VBA) and with the use of newer versions of Excel. This model is comprised of an **Incurred Cost (ICE) Submission Developer.xlsx** that is an Excel based file that uses Microsoft Power Query to load a specific data that is used to identify/collect information related to the company, accounting system, rate structure and various pieces of accounting data that can be extracted from most accounting systems to build the appropriate ICE schedules.

The Incurred Cost (ICE) Submission Developer file contains multiple tabs/sheets that allow contractors to customize the overall model to match their disclosed accounting practices. Please read and understand that section of this manual related to using the Incurred Cost Submission Developer (See Section D.1) file. Mistakes made in these excel sheets will increase the likelihood of the DCAA Incurred Cost (ICE) Submission Developer file producing inaccurate ICE schedules.

When preparing the incurred cost submission, a contractor should only complete sheets/tabs in the Incurred Cost (ICE) Submission Developer.xlsx file that are applicable to its disclosed accounting practices.

A.2. Benefits of Using ICE

Some of the many benefits that will result from the use of the model are detailed as follows:

- Includes all required schedules under FAR 52.216-7.
- Provides a means to increase efficiency as evidenced by savings in both hours and elapsed days for the contractor and the auditor.
- Results in less interruption of the contractor’s work schedule.
- Promotes up-front contractor and DCAA interaction and improves communications.

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Section A – Introduction

- Provides for a better understanding of the audit requirements due to increased involvement in the audit process.
- Results in an inventory of electronic files that can easily be updated for subsequent years' submissions.
- Permits development and updating by electronically importing data.
- Serves as a useful tool for comparing historical cost data and for analyzing indirect costs.

A.3. Software/Hardware Requirements

- The ICE model was developed using Microsoft Excel 365 software running on the Microsoft Windows 11 operating system (64 bit). It makes extensive use of Microsoft Power Query for Excel.
- Hard-disk space required: 5 MB for empty ICE Model, Demo, and documentation; additional space will be required depending on size of support files.
- Suggested resolution of 1024 x 768 or higher.
- Mouse or compatible pointing device.

A.4. Disclaimers for Using the DCAA ICE Model

- Tool for Schedule Development: The DCAA ICE Model is provided as a tool to assist contractors in developing incurred cost schedules in accordance with FAR 52.216-7, "Allowable Cost and Payment." The model is intended to facilitate compliance with applicable regulations, but it is the contractor's responsibility to ensure the accuracy and completeness of their incurred cost submissions.
- No Guarantee of Adequacy: Use of the DCAA ICE Model does not guarantee adequacy of the incurred cost proposal by DCAA. Each submission will be evaluated on its own merits, and contractors are responsible for ensuring that all information submitted is accurate, complete, and compliant with laws and regulations.
- Responsibility for Accuracy: Contractors must ensure that all data entered into the ICE Model is accurate and consistent with their disclosed accounting practices to avoid inadequate submissions or additional follow-up by DCAA.
- Modifications to ICE Model: Contractors should not modify the underlying structure, queries, or formulas within the ICE Model. Alterations to the model's structure, such as renaming worksheets, changing column headings, or deleting columns, may cause the model to function improperly, leading to inaccurate results.
- Compliance with Regulations: The ICE Model is designed to aid in preparing incurred cost submissions that comply with FAR 52.216-7; however, it does not replace the need for contractors to understand and adhere to all applicable regulations.
- Use of Latest Version: Contractors should always use the most current version of the ICE Model to ensure compatibility with DCAA's requirements. The use of outdated versions may result in issues with data accuracy and processing.

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Section B – ICE Submission Developer Package

SECTION B – ICE SUBMISSION DEVELOPER PACKAGE

The ICE Submission Developer Package contains the following ICE user manual and electronic spreadsheet files.

B.1. ICE User Manual

Incurred Cost (ICE) Submission Developer Manual.pdf: The ICE Submission Developer Manual provides the following information: general information on submitting electronic incurred cost submissions, description of the ICE software applications package, and user instructions.

B.2. Spreadsheet Files

a. **Incurred Cost (ICE) Submission Developer.xlsx:** This spreadsheet is designed to collect:

- General company information, accounting system and rate structure information,
- Cost details at the account level regarding indirect expenses and their associated bases,
- Contract costs,
- Subcontract details,
- Cumulative Direct and Indirect billing status,
- Cost of Money details,
- Time and Material data, and
- Summary Payroll data.

This data is manually entered or copied in from general reports/extracts from various accounting systems and is then used as the data source for the Incurred Cost Submission Developer.xlsx file. The contractor converts its trial balance/general ledger and contract cost accounting data files into Excel files or ASCII/Text files. Once in Excel format, the data can be copied into the appropriate sheets/tabs. This file containing your data will be submitted as part of your incurred cost submission. The spreadsheet is designed to take the completed Incurred Cost Data Sheets and produce the necessary incurred cost schedules found in Enclosure 7 of the Defense Contract Audit Agency Manual (DCAAM) 7641.90, Information for Contractors, dated November 14, 2023.

b. **ICE Demo 2024 ICS.xlsx:** The ICE Demo 2024 ICS spreadsheet contains the incurred costs schedules that resulted from using the collected data for the Incurred Cost Submission Developer.xlsx file. Each sheet/tab has been completed with test data representing a typical company's accounting system.

SECTION C – ICE INCURRED COST SUBMISSION

C.1. Background

The "Allowable Cost and Payment" clause (FAR 52.216-7) requires that the contractor prepare a proposal together with supporting data within 6 months after the end of its fiscal year and identifies the schedules that should generally be included in an adequate indirect cost rate proposal. To assist contractors in meeting this requirement, this manual presents DCAA's electronic model incurred cost proposal.

Note: Depending upon the size of the firm, complexity of the accounting system, and type of business, some of the information contained in the schedules may not be necessary to perform the audit. Specific requirements should be coordinated with the cognizant DCAA field audit office.

The Incurred Cost Submission Developer model can be customized to accommodate:

- a single G&A rate (value-added or total cost input),
- unlimited number of final overhead pools (with labor dollars as an allocation base),
- a material handling pool (with material and/or subcontract dollars as an allocation base),
- a fringe pool (as either an intermediate allocation or a final rate),
- unlimited number of intermediate pools (ex. Occupancy), and
- unlimited number of Cost of Money (COM) rates.

The ICE model can also be customized so the contractor can provide a breakout by expense for each department if expenses are available by department (e.g., President's Office, Marketing Department for G&A; Fabrication, Assembly/Test for overhead). Customization is accomplished through the Questions/Responses on the General Questions and Accounting Questions tabs.

To assist you in determining the overall adequacy of your incurred cost submission, DCAA has made available a checklist for assessing the adequacy of final direct and indirect incurred costs to ensure compliance with the contractual requirements under FAR. This checklist (10100 - OAG – Guide For Determining Adequacy of Contractor Incurred Costs Proposal) is available on the DCAA public web site, under CUSTOMERS, Checklist and Tools option ([link](#)).

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Section D – Getting Started Instructions

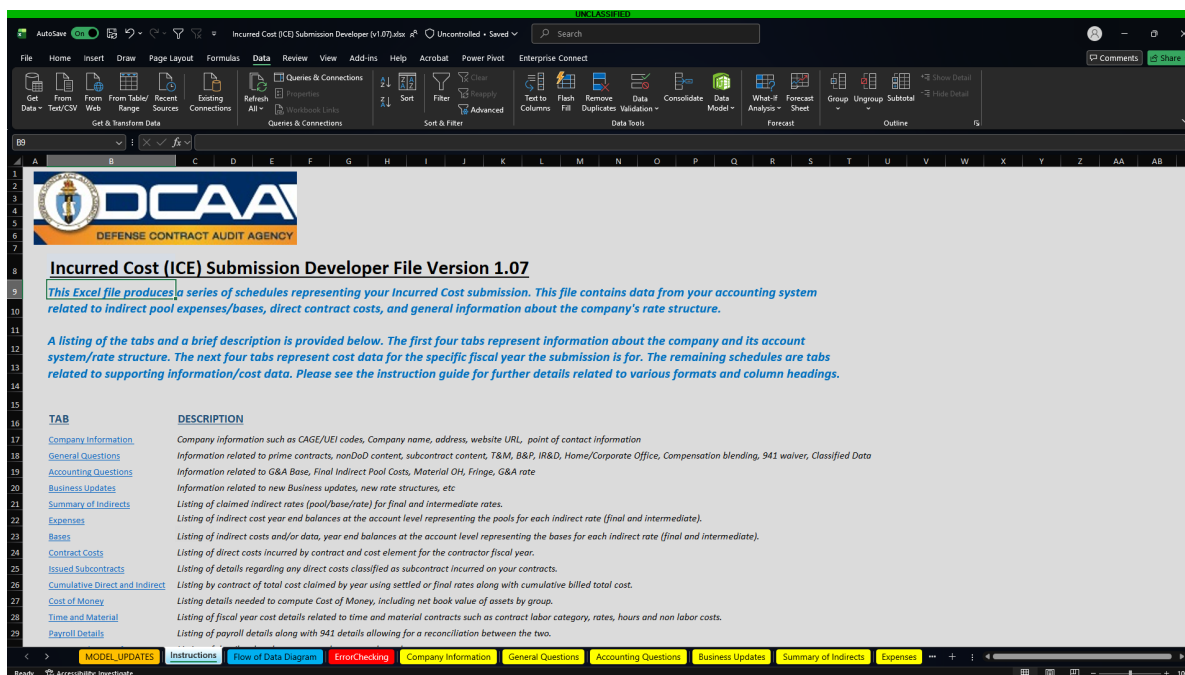
SECTION D – GETTING STARTED INSTRUCTIONS

The use of this model is a four-step process:

- (1) Inputting information into the Incurred Cost Data Sheets;
- (2) Refreshing the Incurred Cost Submission Developer to create the necessary incurred cost schedules;
- (3) Signing an Indirect Rate certification letter; and
- (4) Submitting all documents/files to the government.

The DCAA Incurred Cost Submission Developer file contains the following sheets/tabs:

<u>Sheet/Tab Name</u>	<u>Content</u>
MODEL_UPDATES	Provides descriptions of adjustments made to model in comparison to the previous version
Instructions	Provides simple operating instructions along with an overview of each tab.
Flow of Data Diagram	Provides a visual representation of how contractor-provided data (yellow tabs) flow into the Required Schedules (green tabs)
ErrorChecking	Provides results for matching pool names, matching cost types, valid cost element categories, and valid cost type categories.
Incurred Cost Data Sheets	Contains data outlined in D.1 below.
FAR 52.216-7(d)(2)	FAR 52.216-7 Allowable Cost and Payment.
ICE Schedule Review	Summary of Data Input Sheets (Yellow Tabs) for generating Schedules A through O below.
Schedules A through O	Required Incurred Cost Schedules.



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D.1. Incurred Cost (ICE) Data Sheets

These excel sheets are designed to collect general company, accounting, and rate structure information along with cost details at the account level regarding indirect rates, expenses and their associated bases, Contract costs, Subcontract details, Cumulative Direct and Indirect billing status, Cost of Money details, Time and Material data, Summary Payroll data and Contract Closing information. It has two primary sections with the first section related to general information which is entered manually, and the second section related to actual cost/billed data which is comprised of data from the contractor's accounting system.

- a. **General Information:** The Incurred Cost Data Sheets contain four sheets/tabs that collect general company information, point of contact, rate structure, business updates, etc. The names of these sheets/tabs and page location of the details regarding the information they contain are as follows:

<u>Sheet/Tab Name</u>	<u>Page</u>
<u>Company Information</u>	8
<u>General Questions</u>	9
<u>Accounting Questions</u>	11
<u>Business Updates</u>	13

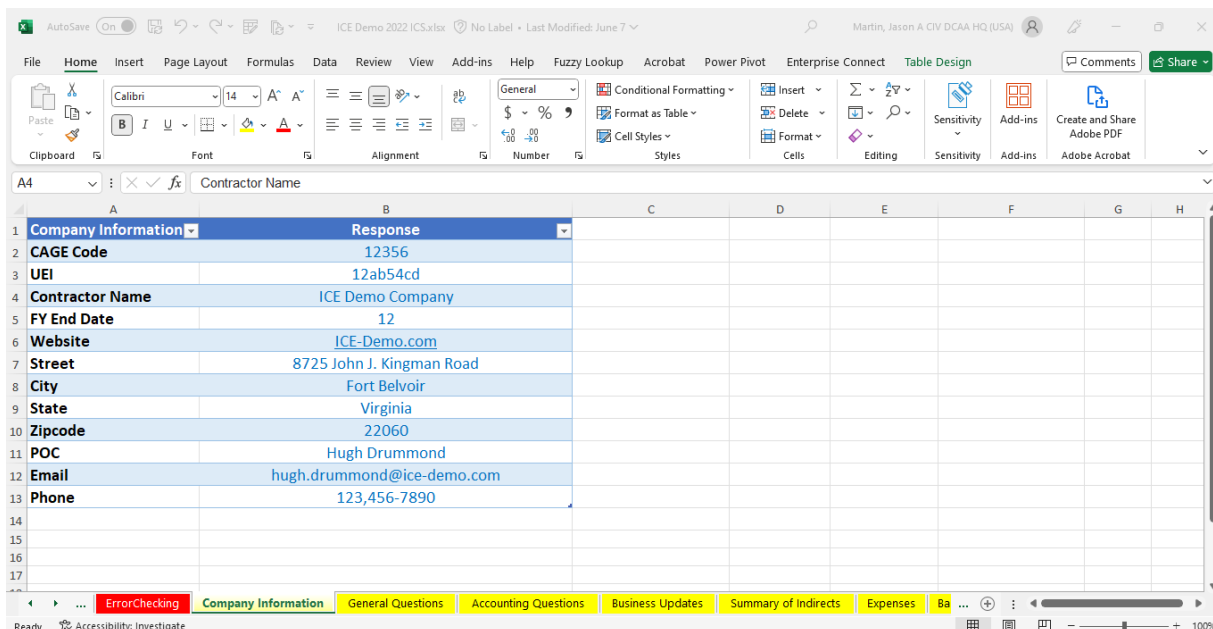
- b. **Actual Cost/Billed Data Information:** The Incurred Cost Data Sheets contain nine sheets/tabs that collect cost related information related to indirect pools, direct contract costs, subcontracts, cumulative billed, cost of money, time and material, etc. The names of these sheets/tabs and page location of the details regarding the information they contain are as follows:

<u>Sheet/Tab Name</u>	<u>Page</u>
<u>Summary of Indirects</u>	14
<u>Expenses</u>	16
<u>Bases</u>	18
<u>Contract Costs</u>	20
<u>Issued Subcontracts</u>	23
<u>Cumulative Direct & Indirect</u>	26
<u>Cost of Money</u>	29
<u>Time and Material</u>	32
<u>Payroll Details</u>	34
<u>Contract Closing Info</u>	35

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Section D – Getting Started Instructions

The **COMPANY INFORMATION** tab allows contractors to provide general information related to the company such as CAGE, Name, Address, Point of Contact information, etc. This information will be used to assist in tracking this specific proposal through our system and to provide contact information for questions, status of DCAA review, etc.



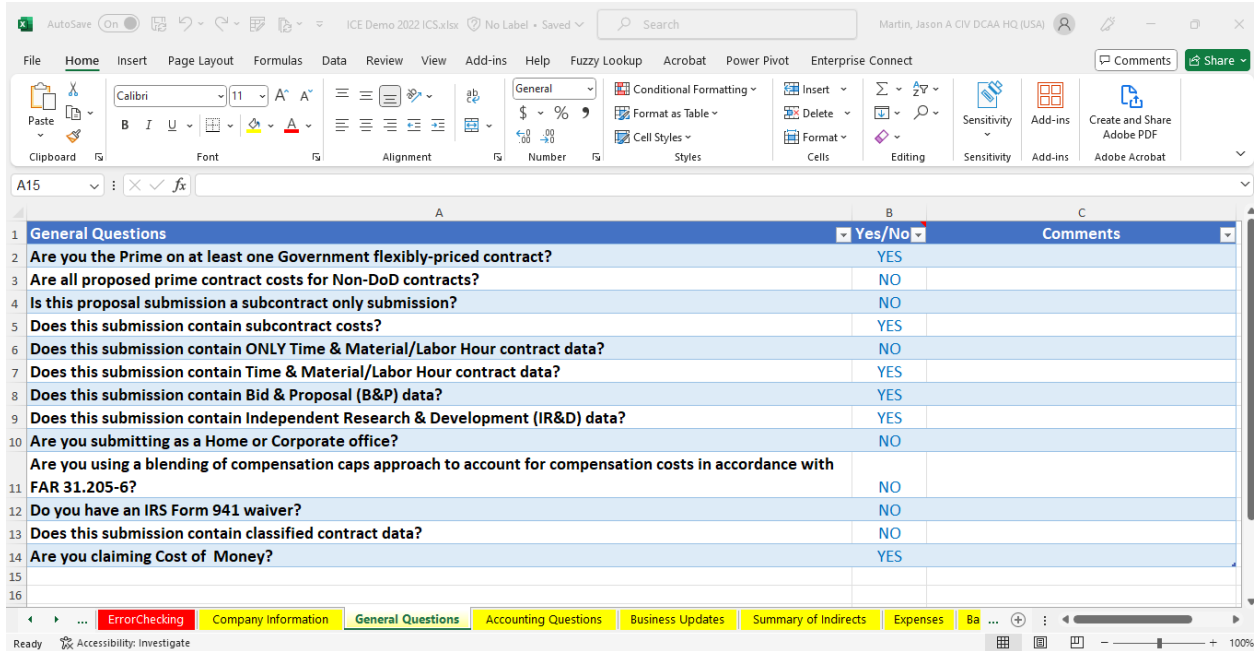
Leave the column headings as they are. Please input into column B (B2:B13) the following general information.

Cell	Title/Response	Description
B2	CAGE Code	Company five-character ID number used by the Federal Government to identify vendors. CAGE stands for “Commercial And Government Entity.
B3	UEI code	Company non-proprietary identifier that is provided by the System for Award Management (SAM.gov). This new identifier is called the Unique Entity Identifier (UEI), or the Entity ID.
B4	Contractor Name	Company name which will appear on all of the Incurred Cost schedules.
B5	FY End Date	Company year-end month, valid entries are 1 through 12 representing January through December).
B6	Website	Public web address (URL) of company site.
B7	Street	Street address of Company
B8	City	City location of Company
B9	State	State location of Company
B10	Zipcode	5-digit zip code of Company.
B11	POC	Name of company representative who can answer questions regarding the incurred cost submission and its supporting data.
B12	Email	Email address for company representative identified in B11 above.
B13	Phone	Phone# for company representative identified in B11 above.

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The **GENERAL QUESTIONS** tab allows contractors to provide information specific to this incurred cost submission such as the type of effort (Prime, Subcontract, T&M), Bid and Proposal and/or Independent Research and Development costs, Home Office or Corporate submission, Compensation cap, 941 waivers, and classified contracts. This information is used to identify the incurred cost schedules that will need to be developed in addition to the specific formulas that will be used.



Leave the column headings as they are. The Yes/No column uses Excel Data Validation to ensure that accepted input is Yes, No, or blank. Please provide Yes or No input into column B (B2:B14) for each of the following questions.

Cell	Title/Response	Description
B2	Are you the Prime on at least one Government flexibly-priced contract?	If you have activity/costs incurred on at least one contract that was awarded to you by the government and that contract is flexibly priced which includes all Cost Reimbursement (e.g. cost-type), Fixed Price Incentive (where the price is adjusted based on actual costs incurred), Fixed-price with prospective price redetermination, Fixed-price with economic price adjustment based on actual costs of labor or material, Orders issued under indefinite-delivery where final payment is based on actual costs incurred, and Time and Material (T&M) contracts, then respond Yes. If not, respond No. See FAR 30.001 that defines the meaning of flexibly priced contracts and subcontracts.
B3	Are all proposed prime contract costs for Non-DoD contracts?	If all of your prime contracts considered in responding to question B2 are associated with non-DoD agencies, then respond with a Yes. If you have Department of Defense (DoD) prime contracts respond No.
B4	Is this proposal submission a subcontract only submission?	If you responded No to B2, then you have indicated you have no Government flexibly priced contracts. Do you have

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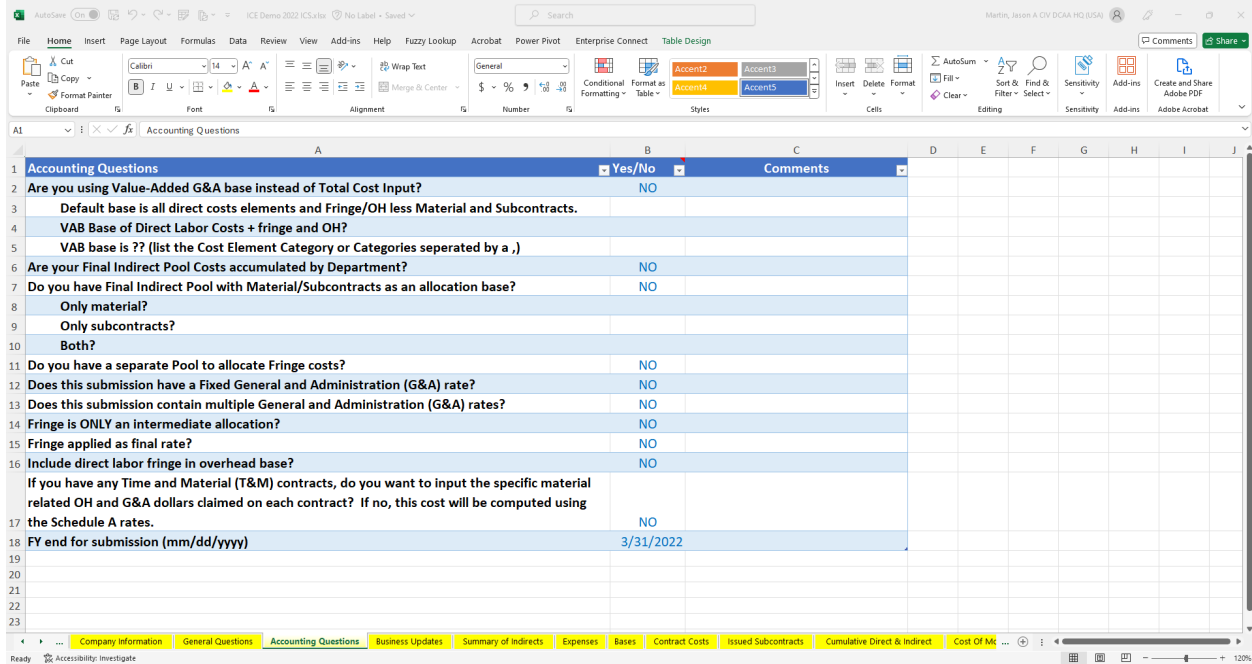
Section D – Getting Started Instructions

		subcontracts to other companies for effort that is associated with government flexibly priced contracts? If so, respond Yes.
Cell	Title/Response	Description
B5	Does this submission contain subcontract costs?	Do you have other companies performing work for you on your government flexibly-priced contracts that you have classified as subcontracts? If so, respond Yes.
B6	Does this submission contain <u>ONLY</u> Time & Material/Labor Hour contract data?	If all of your claimed effort is associated with Time and Material or Labor Hour contracts/subcontracts, respond Yes.
B7	Does this submission contain Time & Material/Labor Hour contract data?	If any of your claimed cost is associated with Time and Material or Labor Hour contracts, respond Yes.
B8	Does this submission contain Bid & Proposal (B&P) data?	If you are claiming any costs defined as Bid and Proposal effort, respond Yes.
B9	Does this submission contain Independent Research & Development (IR&D) data?	If you are claiming any costs defined as Independent Research and Development effort, respond Yes.
B10	Are you submitting as a Home or Corporate office?	If you are submitting as a Home or Corporate office, respond Yes. Most Home or Corporate office submissions are comprised of indirect rates only. If cost is allocated to contracts, respond No.
B11	Are you using a blending of compensation caps approach to account for compensation costs in accordance with FAR 31.205-6?	If you are using the blending approach identified in FAR 31.205-6 instead of the applicable cap established by the Administrator, Office of Federal Procurement Policy (OFPP) to establish a compensation cap, respond Yes.
B12	Do you have an IRS Form 941 waiver?	If you have a waiver from the IRS regarding your 941 form, respond Yes.
B13	Does this submission contain classified contract data?	If any of your costs claimed are associated with a classified contract/subcontract, respond Yes.
B14	Are you claiming Cost of Money?	If you are claiming COM, respond Yes.

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The **ACCOUNTING QUESTIONS** tab allows contractors to provide accounting and rate structure information specific to this incurred cost submission. These questions are associated with G&A base, accumulation level of material overhead, fringe, and the fiscal year end date of the submission. This information is used to identify the incurred cost schedules that will need to be developed in addition to the specific formulas that will be used.



Leave the column headings as they are. The Yes/No column (except for B5 and B18), uses Excel Data Validation to ensure that accepted input is Yes, No, or blank. Please provide Yes or No input into column B (B2:B18) for each of the following questions, except B5 and B18.

Cell	Title/Response	Description
B2	Are you using Value-Added GA base instead of Total Cost Input?	If you are using a Value Added (VAB) base for your G&A, respond with a Yes. If responding Yes, one of the responses in B4, B5, B6 must be completed to identify the TCI base components.
B3	Default base is all direct costs elements and Fringe/OH less Material and Subcontracts.	If you are using a VAB base of all direct costs plus Fringe/OH less Direct Material and Subcontracts, respond with a Yes. This is a common VAB base.
B4	VAB Base of Direct Labor Costs + fringe and OH?	If you are using a VAB base of direct Labor costs plus associated Fringe/OH, respond with a Yes.
B5	VAB base is ?? (list the Cost Element Category or Categories separated by a comma and a space)	If you are using a VAB base comprised of some other combination of Direct Cost categories, you can enter the category names separated by a comma and a space. These categories must be from the following; LABOR, MATERIAL, TRAVEL, SUBCONTRACT, ODC, or OTHER . These categories are associated with the categories that will be entered on the CONTRACT COSTS tab col B: Cost Element Category.

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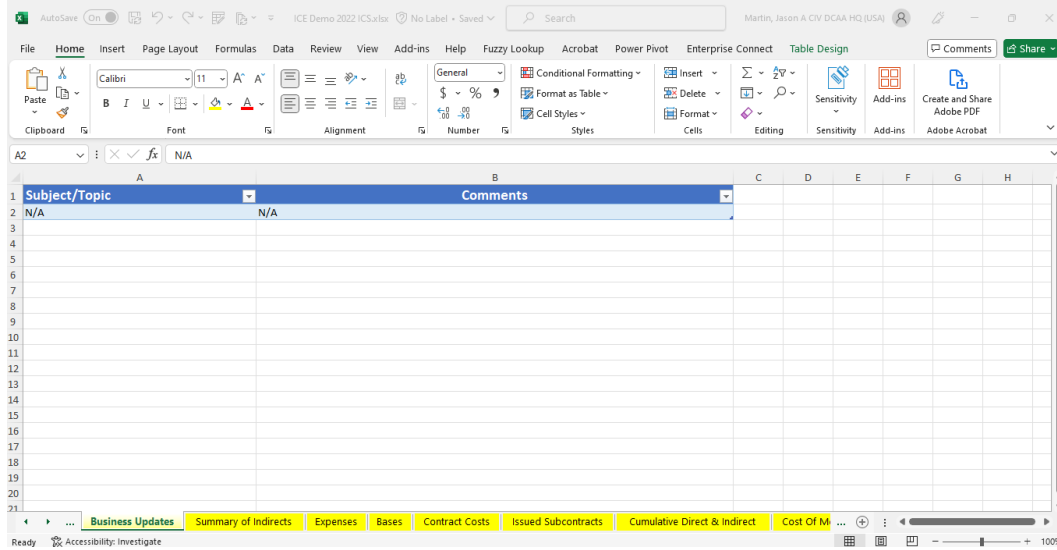
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Cell	Title/Response	Description
B6	Are your Final Indirect Pool Costs accumulated by Department?	If your final indirect pool costs are accumulated on your books by department, respond Yes. If the costs are accumulated solely by account or some other method, respond No.
B7	Do you have Final Indirect Pool with Material /Subcontracts as an allocation base?	If any of your final indirect pools are allocated over a material/subcontract base, respond Yes. If you respond Yes, please complete questions B8 through B10.
B8	Only material?	If you responded to B7 with a Yes, if that base is comprised of only material, respond Yes.
B9	Only subcontracts?	If you responded to B7 with a Yes, if that base is comprised of only subcontracts, respond Yes, otherwise respond No.
B10	Both?	If you responded to B7 with a Yes, if that base is comprised of both material and subcontracts, respond Yes.
B11	Do you have a separate Pool to allocate Fringe costs?	If you accumulate fringe costs as a final direct pool or an intermediate pool, respond Yes.
B12	Does this submission have a Fixed General and Administration (G&A) rate?	If you have a fixed G&A rate and do not compute your actual G&A rate respond Yes.
B13	Does this submission contain multiple General and Administration (G&A) rates?	If you are claiming more the one G&A type of rate, respond Yes.
B14	Fringe is ONLY an intermediate allocation?	If you claim Fringe as an intermediate allocation and not as a final indirect rate, respond Yes.
B15	Fringe applied as final rate?	If you claim Fringe as a final indirect rate, respond Yes.
B16	Include direct labor fringe in overhead base?	If you include direct fringe costs in an overhead base, respond Yes.
B17	If you have any Time and Material (T&M) contracts, do you want to input the specific material related OH and G&A dollars claimed on each contract? If no, this cost will be computed using the Schedule A rates.	For T&M contracts, based on Contract terms, you may be able to claim Overhead and/or G&A on non-Labor direct costs. If the contract identifies specific overhead or G&A rates to use, then respond Yes. You will then need to compute the OH and /or G&A costs and enter them as part of your claimed costs on the Time and Material tab. Leaving this as blank or with a No will cause the model to compute applicable overhead and /or G&A using the rates listed on Schedule A.
B18	FY end for submission (mm/dd/yyyy)	Enter the FY end the current submission is for. Please use mm/dd/yyyy format.

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The **BUSINESS UPDATES** tab allows contractors the ability to provide information specific to any kind of business update related to the company fiscal year the incurred submission is for. This would include, rate structure changes, significant new or lost business, new operations/segments, closed operations/segments, etc. Input N/A or None if no business updates.



Leave the column headings as they are. Please provide input into column A and B.

Subject / Topic	Comments
Enter the subject or topic of the Business update. Example could include change in operations, new business, closed segments, etc.	Enter details regarding the subject/topic including high level impact. Please keep the information to the specific cell. You can widen the column and increase the height of the row to allow the text to wrap.

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The **SUMMARY OF INDIRECTS** tab details the summary of the indirect rates that you are claiming such as Overheads, Fringe, Material Related Overhead, General and Administrative, Cost of Money, and Intermediate pools. This would include the Pool, Base, and the resulting Rate. This data will be used to produce the Incurred Cost Submission Schedule A - Summary of all Claimed Indirect Rates. The individual pool amounts should be supported by the information supplied on the Expenses tab or the Cost of Money tab and the base amounts should be supported by the Bases tab and Cost of Money tab.

Cost Type	Pool Name	Pool Amount	Base Amount	Rate
OH	Overhead	\$ 510,610.00	\$ 656,824.00	77.74%
GA	General and Admin	\$ 271,023.00	\$ 3,151,320.00	8.60%
INTER	Occupancy	\$ 178,083.00	\$ 18,492.00	9.6303
COM	Overhead COM	\$ 10,237.00	\$ 656,824.00	0.01559
COM	General and Admin COM	\$ 2,101.00	\$ 3,151,320.00	0.00067

Leave the column headings as they are. Please provide the necessary input into column A through E for each claimed rate.

Column	Description
A: Cost Type	<p>This identifies the type of cost the specific rate represents. <u>This column uses Excel's Conditional Formatting to ensure that accepted input is one of the six categories identified below. Cells will remain highlighted if blank or some other value then the six below is entered.</u> Please only use one of the following categories for each rate:</p> <ul style="list-style-type: none"> FRINGE –Use this if the rate represents a final indirect rate for fringe type expenses (Accounting Question B15 = Yes). If ALL fringe costs are treated as an intermediate allocation and combined with other costs to be recovered via another rate, then you would not use this cost type category (Accounting Question B11 = No, B14 = Yes, B15= No). OH – use this if the rate represents a final indirect rate of expenses that are allocated over labor dollars. MATL – use this if the final rate represents a final indirect rate of expenses that are allocated over material and/or subcontract costs (Accounting Question B7 = Yes).

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	<ul style="list-style-type: none"> • GA – use this if the final rate represents a final indirect rate of expenses that are unrelated to a specific business unit or function, which may be incurred as a benefit to the company as a whole. • COM – if the rate represents Cost of Money, use this Cost Type category.
Column	Description
	<ul style="list-style-type: none"> • INTER –use this if the rate represents intermediate pool expenses that are accumulated and allocated to other departments, pools, etc. and become part of that pool to be allocated again. <p>All cost types but INTER will be considered final rates and will appear in their own column on the Schedule H (Schedule of Direct Costs by Contract/Subcontract and Indirect Expense Applied at Claimed Rates). FRINGE will be handled by Accounting Question tab Cell B15 response.</p>
B: Pool Name	This represents the pool name that you use internally
C: Pool Amount	This represents the total claimed costs of the expenses associated with this specific pool. It <u>should not include any unallowable, unallocable, or unreasonable costs.</u>
D: Base Amount	This represents the total claimed base associated with the specific pool. This base should be a driver of the pool costs and <u>should include unallowable costs.</u>
E: Rate	This represent the resulting rate (Pool / Base) and is used to allocate or spread the pool costs.

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The **EXPENSES** tab provides a listing of **expenses** for each Pool Name listed on the Summary of Indirects tab (except for COM), at a summary (account) level. The information to be provided should/can include cost type, pool name, base type, account number/name, department, FY end balance, adjustment, total claimed, FAR/Defense Federal Acquisition Regulation Supplement (DFARS) reference for unallowable and comments. Cost of Money (COM) details should not be entered here but instead on the Cost of Money tab. This data will be used to produce the Incurred Cost Submission Schedule B - General and Administrative (G&A) Expenses (Final Indirect Cost Pool), Schedule C – Final Overhead Expenses, and Schedule D - Intermediate Indirect Cost Pool Expenses. For each Pool Name, the total of all entries for that pool name's Total Claimed column should add up to the Pool Amount on the Summary of Indirects tab for that specific pool.

A	B	C	D	E	F	G	H	I	J	K	L
Cost Type	Pool Name	Allocated From	Base Type	Account Number	Account Name	Department	GL Balance	Adjustment	Total Claimed	FAR/DFAR Clauses	Comments
GA	General and Admin			8310	Salaries & Wages	Mkt	\$ 25,202.00		25,202	FAR 31.205-6, DFARS 231.205-6	Executive Compensation claimed is less than limit
GA	General and Admin			8310	Salaries & Wages	Cont	\$ 30,602.00		30,602	FAR 31.205-6, DFARS 231.205-6	Executive Compensation claimed is less than limit
GA	General and Admin			8310	Salaries & Wages	Pres	\$ 34,203.00		34,203	FAR 31.205-6, DFARS 231.205-6	Executive Compensation claimed is less than limit
GA	General and Admin			8320	Legal Fees	Cont	\$ 1,744.00		1,744		
GA	General and Admin			8330	Audit Fees	Cont	\$ 32,393.00		32,393		
GA	General and Admin			8501	Travel	Mkt	\$ 3,636.00	(432)	3,204		Expense of President Vice President, and wives or claimed
GA	General and Admin			8501	Travel	Cont	\$ 2,082.00	(432)	1,650		Expense of President Vice President, and wives or claimed
GA	General and Admin			8501	Travel	Pres	\$ 7,269.00	(432)	6,837		Expense of President Vice President, and wives or claimed
GA	General and Admin			8503	Entertainment	Mkt	\$ 300.00	(242)	58	FAR 31.205-14	Unallowable cost
GA	General and Admin			8503	Entertainment	Pres	\$ 184.00	(242)	(58)	FAR 31.205-14	Unallowable cost
GA	General and Admin			8505	Advertising & Promotion	Mkt	\$ 354.00	(287)	67	FAR 31.205-1	Unallowable cost
GA	General and Admin			8522	Bad Debts	Cont	\$ 3,018.00	(3,018)		FAR 31.205-3	Unallowable cost
GA	General and Admin			8520	Periodicals	Mkt	\$ 2,882.00		2,882		
GA	General and Admin			8520	Periodicals	Cont	\$ 1,678.00		1,678		
GA	General and Admin			8520	Periodicals	Pres	\$ 1,875.00		1,875		
GA	General and Admin			8523	Conventions/Seminars	Mkt	\$ 4,920.00	(160)	4,761	FAR 31.205-1	Unallowable cost
GA	General and Admin			8523	Conventions/Seminars	Pres	\$ 3,018.00	(160)	2,857	FAR 31.205-1	Unallowable cost
GA	General and Admin			8527	Interest Expense	Cont	\$ 1,001.00	(1,001)		FAR 31.205-20	Unallowable cost
GA	General and Admin			8528	Holiday	Mkt	\$ 650.00		650		
GA	General and Admin			8528	Holiday	Cont	\$ 789.00		789		
GA	General and Admin			8528	Holiday	Pres	\$ 882.00		882		
GA	General and Admin			8540	Vacation	Mkt	\$ 1,627.00		1,627		
GA	General and Admin			8540	Vacation	Cont	\$ 1,976.00		1,976		
GA	General and Admin			8540	Vacation	Pres	\$ 2,209.00		2,209		
GA	General and Admin			8530	Sick Leave	Mkt	\$ 276.00		276		
GA	General and Admin			8530	Sick Leave	Cont	\$ 336.00		336		
GA	General and Admin			8530	Sick Leave	Pres	\$ 375.00		375		
GA	General and Admin			8531	Personal Absence	Mkt	\$ 303.00		303		
GA	General and Admin			8531	Personal Absence	Cont	\$ 368.00		368		
GA	General and Admin			8531	Personal Absence	Pres	\$ 411.00		411		
GA	General and Admin			8532	Employee FICA	Mkt	\$ 1,068.00		1,068		
GA	General and Admin			8532	Employee FICA	Cont	\$ 1,297.00		1,297		

CRITICAL: Leave the column headings as they are. Please provide the necessary input into column A through L for each claimed rate.

Column	Description
A: Cost Type	This represents the pool cost type category and was identified on the Summary of Indirects tab. . <u><i>This column uses Excel's Conditional Formatting to ensure that accepted input is one of the six categories identified below. Cells will remain highlighted if blank or some other value then the six below is entered. Must be one of the following categories: FRINGE, OH, MATL, GA, or INTER.</i></u> For each entry on the Summary of Indirect tab (except for COM entries), you must have an entry(s) on this tab.
B: Pool Name	This represents the pool name that you use internally and was identified on the Summary of Indirects tab. For each Pool Name you identified on the

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	Summary of Indirect tab (except for COM related entries), you must have an entry(s) on this tab. <i><u>This column uses Excel's Conditional Formatting to</u></i>
Column	Description
	<i><u>ensure that accepted input is one of the Pool Names entered on the Summary of Indirects tab. Cells will highlight if some other value is entered.</u></i> In addition, the associated Cost Type you entered here on column A, and the specific Pool Name must match the Cost Type and Pool Name combination listed on the Summary of Indirects tab.
C: Allocated From	This represents any allocations from pool name identified as intermediate (INTER) on the Summary of Indirects tab.
D: Base Type	This represents the allocation base for the Allocated From in Column C.
E: Account Number	This represents the internal account number of the account(s) containing the costs/expense for the specific pool.
F: Account Name	This represents the internal account name of the account(s) containing the costs/expense for the specific pool.
G: Department	This represents the department number/name(s) containing the costs/expense for the specific pool. This is optional and would be used if Accounting Question B6 is Yes.
H: GL Balance	This represents the balance (cost/expense) from your books/records at the fiscal year end of the account/department.
I: Adjustments	This represents any adjustments that need to be added/removed from the GL Balance due to costs not being claimed, other additions, unallowable, etc. Debits (positive amounts) represent additional costs while Credits (negative amounts) represent removals or subtraction amounts. An example would be if Account 5570, Travel had a GL balance of \$10,000 with \$300 associated with unallowable travel. The \$300 would be represented by a -300 in the adjustment column resulting in a Total Claimed amount of \$9,700.
J: Total Claimed	GL Balance plus Adjustments.
K: FAR/DFAR Clauses	Represents the FAR/DFAR reference associated with any unallowable costs identified in the Adjustments column.
L: Comments	Any comments/notes you wish to provide associated with the specific record(s).

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The **BASES** tab provides a listing of the Base details for each Pool Name listed on the Summary of Indirects tab/sheet (except for COM). The information to be provided should include cost type, pool name, base type, account number/name, department, FY GL end balance, adjustments, total claimed, unallowable FAR/DFARS reference and comments. Cost of Money (COM) details should not be entered here but instead on the Cost of Money tab. This data will be used to produce the Incurred Cost Submission Schedule E - Claimed Allocation Bases.

For each Pool Name, the total of all entries for that pool name's Total Claimed column should add up to the Base Amount on the Summary of Indirects tab for that specific pool.

A	B	C	D	E	F	G	H	I	J	K
Cost Type	Pool Name	Base Type	Account Number	Account Name	Department	GL Balance	Adjustments	Total Claimed	FAR/DFAR Clauses	Comments
GA	General and Admin	Labor		Contract Labor		\$633,012.00		\$633,012.00		
GA	General and Admin	Travel		Contract Travel		\$34,563.00		\$34,563.00		
GA	General and Admin	Material		Contract Material		\$842,981.00		\$842,981.00		
GA	General and Admin	ODC		Other Direct Costs		\$172,105.00		\$172,105.00		
GA	General and Admin	Subcontracts		Subcontracts		\$944,841.00		\$944,841.00		
GA	General and Admin	Overhead1		Overhead GL		\$543,522.00		\$543,522.00		
GA	General and Admin	IR&D		IR&D O/H (at G/L rate)		-\$11,822.00		-\$11,822.00		
GA	General and Admin	B&P		B&P O/H (at G/L rate)		-\$7,882.00		-\$7,882.00		
OH	Overhead	Labor		Contract Labor		\$633,012.00		\$633,012.00		
OH	Overhead	Labor		IR&D Labor		\$14,287.00		\$14,287.00		
OH	Overhead	Labor		B&P Labor		\$9,525.00		\$9,525.00		
INTER	Occupancy	Sqft		GA Base - Mkt		\$528.00		\$528.00		
INTER	Occupancy	Sqft		GA Base - Cont		\$651.00		\$651.00		
INTER	Occupancy	Sqft		GA Base - Pres		\$1,225.00		\$1,225.00		
INTER	Occupancy	Sqft		OH Base - Mkt		\$8,365.00		\$8,365.00		
INTER	Occupancy	Sqft		OH Base - Cont		\$4,821.00		\$4,821.00		
INTER	Occupancy	Sqft		OH Base - Pres		\$2,902.00		\$2,902.00		

Leave the column headings as they are. Please provide the necessary input into column A through L for each claimed rate.

Column	Description
A: Cost Type	This represents the pool cost type category and was identified on the Summary of Indirects tab. <u><i>This column uses Excel's Conditional Formatting to ensure that accepted input is one of the six categories identified below. Cells will remain highlighted if blank or some other value then the six below is entered. Must be one of the following categories: FRINGE, OH, MATL, GA, or INTER.</i></u> For each entry on the Summary of Indirect tab (except for COM entries), you must have an entry(s) on this tab. The Cost Type and Pool Name combination on this tab needs to match what was entered on the Summary of Indirects and Expenses tabs.
B: Pool Name	This represents the pool name that you use internally and was identified on the Summary of Indirects tab. For each Pool Name you identified on the Summary of Indirect tab (except for COM related entries), you must have an entry(s) on this tab. <u><i>This column uses Excel's Conditional Formatting to ensure that accepted input is one</i></u>

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Column	Description
	<u>of the Pool Names entered on the Summary of Indirects tab. Cells will highlight if some other value is entered. The Cost Type and Pool Name combination on this tab needs to match</u> what was entered on the Summary of Indirects and Expenses tabs.
C: Base Type	This represents the composition type of the allocation base itself for the specific pool. Some examples are Labor dollars, Labor hours, Material dollars, square footage, usage hours, direct, etc.
D: Account Number	This represents the account number of the account(s) containing the costs/expense for the specific pool.
E: Account Name	This represents the name of the account(s) containing the costs/expense for the specific pool. This can be any identifier that is useful.
F: Department	This represents the department number/name(s) containing the costs/expense for the specific pool. This is optional and would be used if Accounting Question B6 is Yes;
G: GL Balance	This represents the balance (cost/expense) from your books/records at the fiscal year end of the account/department.
H: Adjustments	This represents any adjustments that need to be added/removed from the GL Balance due to costs not being claimed, other additions/subtractions, etc. Debits (positive amounts) represent additional costs while Credits (negative amounts) represent removals or subtraction amounts.
I: Total Claimed	GL Balance plus Adjustments.
J: FAR/DFAR Clause	FAR/DFARS clause for adjustment(s), if needed.
J: Comments	Any comments/notes you wish to provide associated with the specific records.

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The **CONTRACT COSTS** tab provides summarized job cost ledger information listing direct costs related to contract/subcontracts. The information to be provided should include CAGE code, Direct Cost Element, Pool Name, Contract details, Subcontract details, and costs incurred. The **Contract Number & Order Number & Contract Order Type** will be used to create a unique identifier for each final cost objective and costs will be summarized at the unique identifier level. This data will be used to produce the Incurred Cost Submission Schedule H - Schedule of Direct Costs by Contract/Subcontract and Indirect Expense Applied at Claimed Rates along with Summary Schedule H of Direct Contract/Subcontract/IR&D/B&P Costs, Schedule H-1 Government Participation Percentages, and Schedule I Schedule of Cumulative Direct and Indirect Costs Claimed and Billed.

Each unique combination (Contract Number & Order Number & Contract Order Type) will be displayed on its own row/line on the Schedule H and will have its own direct costs, indirect costs and total.

	A	B	C	D	E	F	G	H
1	Contract CAGE Code	Cost Element Category	Cost Element	Pool Name	Contract Number	Prime or Subcontract	Subcontract Number	Prime Contract Num
2	1TES7	Labor	Labor	Overhead	N00039-90-C-0873	Prime		
3	1TES7	Travel	Travel		N00039-90-C-0873	Prime		
4	1TES7	Material	Material		N00039-90-C-0873	Prime		
5	1TES7	ODC	ODC		N00039-90-C-0873	Prime		
6	1TES7	Subcontract	Subcontract		N00039-90-C-0873	Prime		
7	1TES7	Travel	Travel		N00039-90-C-0873	Prime		
8	1TES7	ODC	ODC		N00039-90-C-0873	Prime		
9	1TES7	Labor	Labor	Overhead	N00040-90-C-0874	Prime		
10	1TES7	Travel	Travel		N00040-90-C-0874	Prime		
11	1TES7	Material	Material		N00040-90-C-0874	Prime		
12	1TES7	ODC	ODC		N00040-90-C-0874	Prime		
13	1TES7	Subcontract	Subcontract		N00040-90-C-0874	Prime		
14	2EAT2	Labor	Labor	Overhead	P.O. #XYZ01032R	Subcontract	Subcontract-Clark Inc.	N00040-90-C-0875
15	2EAT2	Travel	Travel		P.O. #XYZ01032R	Subcontract	Subcontract-Clark Inc.	N00040-90-C-0875
16	2EAT2	Material	Material		P.O. #XYZ01032R	Subcontract	Subcontract-Clark Inc.	N00040-90-C-0875
17	2EAT2	ODC	ODC		P.O. #XYZ01032R	Subcontract	Subcontract-Clark Inc.	N00040-90-C-0875
18	2EAT2	Subcontract	Subcontract		P.O. #XYZ01032R	Subcontract	Subcontract-Clark Inc.	N00040-90-C-0875
19	1TES7	Labor	Labor	Overhead	N000060-90-C-0913	Subcontract		
20	1TES7	Travel	Travel		N000060-90-C-0913	Subcontract		
21	1TES7	Material	Material		N000060-90-C-0913	Subcontract		

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CRITICAL: Leave the column headings as they are. Please provide the necessary input into column A through R for each of you flexibly priced contracts/subcontracts. For the nonflexible priced work, you can enter a single row totals for each category

Column	Description								
A: Contract CAGE Code	This represents the CAGE code (five-character ID number used by the Federal Government to identify vendors. CAGE stands for “Commercial And Government Entity) of the company the prime contract is awarded to.								
B: Cost Element Category	Identifies the direct cost summary level category the direct cost element the costs are associated with. <i>This column uses Excel’s Conditional Formatting to ensure that accepted input is one of the categories below. Cells will highlight if some other value is entered including blank. Must be one of the following categories: LABOR, MATERIAL, TRAVEL, SUBCONTRACT, ODC, or OTHER.</i> This information will help place the costs in the appropriate order when developing the individual incurred costs schedules.								
C: Cost Element	Identifies the internal direct cost element the costs are associated with. These will appear on the various ICE schedules as direct costs and are usually some form of Labor, Material, Travel, ODC, Subcontract, etc. Each Cost Element will appear on the Schedule H in its own direct cost column. This can be more detailed than the Cost Element Category such as the following: <table border="1"> <thead> <tr> <th>Cost Element Category</th><th>Cost Element</th></tr> </thead> <tbody> <tr> <td>Labor</td><td>Engineering Labor</td></tr> <tr> <td>Labor</td><td>Assembly 101 Labor</td></tr> <tr> <td>Material</td><td>Production 200 Material</td></tr> </tbody> </table>	Cost Element Category	Cost Element	Labor	Engineering Labor	Labor	Assembly 101 Labor	Material	Production 200 Material
Cost Element Category	Cost Element								
Labor	Engineering Labor								
Labor	Assembly 101 Labor								
Material	Production 200 Material								

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D: Pool Name	This indicates if you apply an indirect rate/cost to the Cost Element (above). This represents the pool name that you use internally and was identified on the Summary of Indirects tab. Each Cost Element can only have one Pool Name associated with it. <u><i>This column uses Excel's Conditional Formatting to ensure that accepted input is one of the Pool Names entered on the Summary of Indirects tab. Cells will highlight if some other value is entered.</i></u> Based on the companies' response to the General and Accounting questions, Fringe and G&A are applied independent of this pool name column.
E: Contract Number	This is the contract/subcontract number the cost element/cost is associated with. If you were awarded the contract direct from the government then it is usually the prime contract number. If another company awarded you the work, then it would be the subcontract number or Purchase Order representing the contract with that company.
F: Prime or Subcontract	This indicates if the contract number is a prime contract or subcontract.
G: Subcontract Number:	If Column F – Prime or Subcontract (above) is "Subcontract", then this represents the subcontract number.
H: Prime Contract Number	If Column F – Prime or Subcontract (above) is "Subcontract", then this represents the upper tier contractor's prime contact number.
I: Contract Type	This indicates the contract type of the contract/order number/contract order type. Various options are Cost, Flexibly Priced, T&M, Fixed, Commercial, IR&D, B&P, etc.
J: Contract Value	The overall value of the contract/order number/contract order.
Column	Description
K: Contract Order Type	Identifies the contract order type such as task, Purchase order, etc. Can be used to indicate task order 1, task order 2, etc. if needed. Will be used in conjunction with contract number and order number to build a unique key for collection of costs.
L: Order Number	Identifies an internal order number, sales doc, etc. that identifies the job the costs are collected for. Will be used in conjunction with contract number and order number to build a unique key for collection of costs.
M: Claim Type	Indicates if the costs incurred will be claimed or not on this specific incurred costs proposal. Costs could be incurred/booked but not claimed if they are above a contact ceiling, FAR unallowable costs, etc. <u><i>This column uses Excel's Conditional Formatting to ensure that accepted input is Claimed, Not Claimed, or blank. Cells will highlight if some other value is entered.</i></u> Indicate "Claimed" or "Not Claimed".
N: Cost Amount	Represents the amount from your books associated with the specific cost elements for the Contract number, Order number, Contract Order Type and Claim Type.
O: Comments	Any additional comments you see fit to include.

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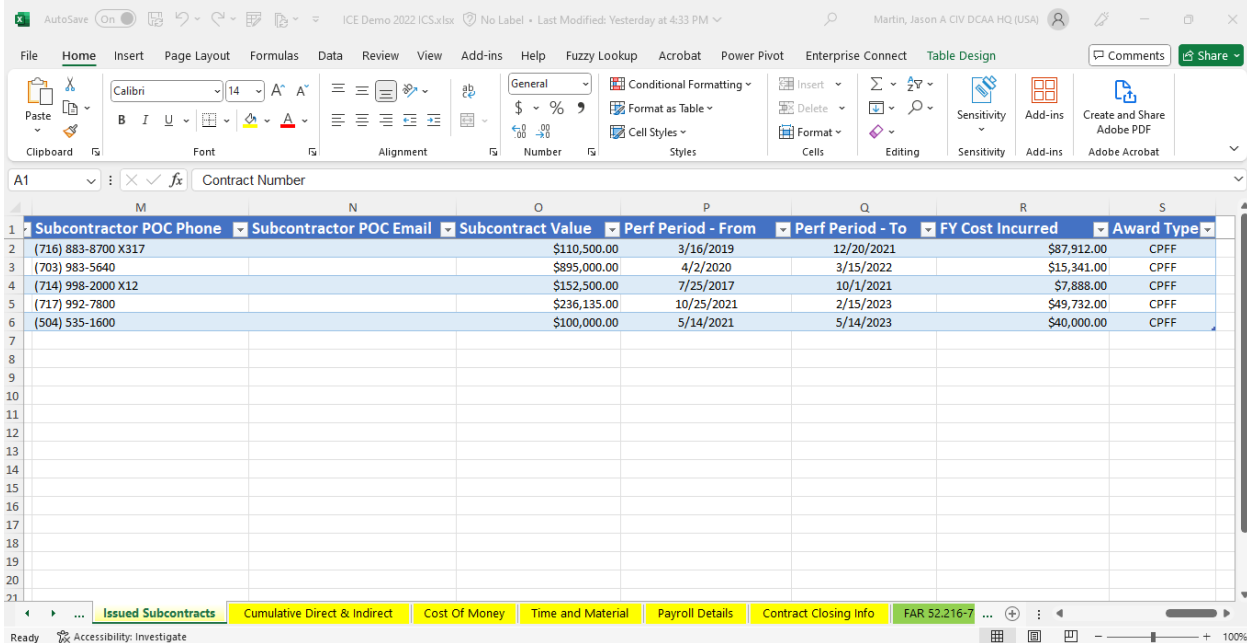
The **ISSUED SUBCONTRACTS** tab provides summarized information related to subcontractors that are performing effort for you on your claimed contracts/subcontracts. The information to be provided should include Contract Number, Contract Order Type, Subcontractor CAGE/UEI, Subcontract Number, Subcontractor Name, Address, Point of Contract (POC) information, Subcontract Value, Period of Performance, Cost incurred, and Award Type. Each unique combination (Contract Number & Order Number & Contract Order Type) will be displayed on its own row/line on the Schedule H and will have its own direct costs, indirect costs and total.

The Prime Contract Number, Order Number, Contract Order Type columns are combined to form a unique identifier to tie this data to Contract Costs data and the Schedule H. The costs identified here should be able to be traced to the subcontract costs identified on the Contract Costs tab and Schedule H using the unique identifier. This data will be used to produce Incurred Cost Submission Schedule J Subcontract Information.

Contract Number	Contract Order Type	Order Number	Subcontractor CAGE	Subcontractor UEI	Subcontract Number	Subcontractor Name	Subcontractor Address
N00039-90-C-0873	Task	1201 3TZA4		888222333 P.O. #XYZ0998R		Small Company	1445 Sou
N00040-90-C-0874	Task	1203 7GHT8		111222444 P.O. #XYZ0776R		Tanza Enterprises	87B Exec
P.O. #XYZ01032R	Purchase Order	1204 2EAT2		212121212 P.O. #XYZ01032R		Argonautics, Inc.	555 Oce
N00060-05-C-0913	Task	1205 8DOP1		112222311 P.O. #XYZ0822R		DSK Corporation	3559 Vau
N00060-05-C-0913	Task	1205 8DOP1		999925411 P.O. #XYZ1213R		Aristeo Associates	546 Arro

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CRITICAL: Leave the column headings as they are. Please provide the necessary input into column A through S for each of your contracts/subcontracts.

Column	Description
A: Contract Number	This is the contract/subcontract number the cost element/cost is associated with. If you were awarded the contract direct from the government then it is usually the prime contract number. If another company awarded you the work, then it would be the subcontract number or Purchase Order representing the contract with that company.
B: Contract Order Type	Identifies the contract order type such as task, Purchase order, etc. Can be used to indicate task order 1, task order 2, etc. if needed. Will be used in conjunction with contract number and order number to build a unique key for collection of costs.
C: Order Number:	Identifies an internal order number, sales doc, etc. that identifies the job the costs are collected for. Will be used in conjunction with contract number and order number to build a unique key for collection of costs.
D: Subcontractor CAGE	This represents the CAGE code (five-character ID number used by the Federal Government to identify vendors. CAGE stands for “Commercial And Government Entity) of the company the prime contract is awarded to.
E Subcontractor UEI	This new identifier is called the Unique Entity Identifier (UEI), or the Entity ID). It is the non-proprietary identified that is provided by the System for Award Management (SAM.gov).
F: Subcontract Number:	This is the subcontract number the cost is associated with. The unique identifier that you use to identify the overall subcontract work.
G: Subcontractor Name	The name of the company performing the subcontract work.

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H: Subcontractor Address	The street address of the company performing the subcontract work.
I: Subcontractor City:	The city where the company performing the subcontract work is located.
J: Subcontractor State	The state where the company performing the subcontract work is located.
Column	Description
K: Subcontractor ZipCode	The zipcode where the company performing the subcontract work is located.
L: Subcontractor POC Name:	Name of subcontractor point of contact for the subcontract work, costs, billings, etc.
M: Subcontractor POC Phone	Phone# for company POC listed above (Column L).
N: Subcontractor POC Email:	The email address for company POC listed above (Column L).
O: Subcontract Value:	The total value of the subcontract.
P: Perf Period – From	The beginning date for period of performance.
Q: Perf Period – To:	The ending date for period of performance.
R: FY Cost Incurred:	The cost incurred/claimed for year of incurred cost submission.
S: Award Type:	Identify the contract type of the subcontract awarded (fixed, cost, T&M, etc).

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The **CUMULATIVE DIRECT & INDIRECT** tab provides details related to cumulative direct and indirect costs claimed and billed from inception to date at the Contract Number, Order number, Contract order type level. It can be used to identify contracts ready for close, etc. such as contracts with work that has been physically completed can be identified for closing, contracts that may require billing adjustments due to over/under billing situations, and the latest voucher number billed on a contract is included for easy verification. The Prime Contract Number, Order Number, Contract Order Type columns are combined to form a unique identifier to tie this data to Contract Costs data and the Schedule H. For each Prime Contract Number, Order Number, and Contract Order Type combination, there should be a row/record for each prior year of costs. We should not enter current year costs as these costs will be pulled from the Schedule H and Schedule K. The FY/Date, Status, and Amount columns will be different. In addition, if there are billed costs, it will be entered on its own separate line with the FY/Date being the date of the last public voucher submitted. This data will be used to produce the Incurred Cost Submission Schedule I Cumulative Direct and Indirect Costs Claimed and Billed on Cost/Flexibly Priced and T&M Contracts and Subcontracts.

A	B	C	D	E	F	G	H	I	J	K	L	M
Contract Type	Contract Number	Subcontract	Prime Contract Number	Contract Order Type	Order Number	Claim Type	FY/Date	Status	Amount	Billed through PV	Subject To Penalty Clause	Physical
Cost	N00039-90-C-0873			Task	1201		2020	unsettled	\$50,123.00			
Cost	N00039-90-C-0873			Task	1201		2021	unsettled	\$76,698.00			No
Cost	N00039-90-C-0873			Task	1201		2/28/2022	billed	\$640,110.00	18		
Cost	N00040-90-C-0874			Task	1203		2019	settled	\$382,595.00			
Cost	N00040-90-C-0874			Task	1203		2020	unsettled	\$1,156,789.00		Yes	
Cost	N00040-90-C-0874			Task	1203		2021	unsettled	\$1,710,711.00			
Cost	N00040-90-C-0874			Task	1203		3/31/2022	billed	\$3,295,110.00	30		
Cost	P.O. #KY201032R	Subcontract-Clark Inc.		Purchase Order	1204		2019	settled	\$359,626.00			Yes
Cost	P.O. #KY201032R	Subcontract-Clark Inc.		Purchase Order	1204		2020	unsettled	\$255,987.00			
Cost	P.O. #KY201032R	Subcontract-Clark Inc.		Purchase Order	1204		2021	unsettled	\$299,324.00			
Cost	P.O. #KY201032R	Subcontract-Clark Inc.		Purchase Order	1204		1/31/2021	billed	\$960,100.00	24	Yes	Yes
Flexibly priced	N000060-90-C-0913			Task	1205		2019	settled	\$591,362.00			Yes
Flexibly priced	N000060-90-C-0913			Task	1205		2020	unsettled	\$389,789.00			
Flexibly priced	N000060-90-C-0913			Task	1205		2021	unsettled	\$54,127.00			
Flexibly priced	N000060-90-C-0913			Task	1205		3/31/2022	billed	\$1,640,426.00	33		
T&M	N00022-96-D-0111			Task No.1	1301		2/29/2022	billed	\$10,848.00	6		
T&M	N00022-96-D-0111			Task No.2	1301		2/15/2022	billed	\$5,000.00	6		
T&M	F66777-97-D-0112			Task No.1	1305		2/10/2022	billed	\$5,750.00	2		

CRITICAL: Leave the column headings as they are. Please provide the necessary input into column A through N for each of your contracts/subcontracts. Ensure the Contract Number, Contract Order Type, and Order Number columns provided below matches the information provided for these columns on the Contract Cost tab. These columns will be used to create a “Contract Key” to bring together the Unsettled_Current_Year cost from the Contract Cost tab (Schedule H) and Settled, Unsettled_Prior_Years, and Billed costs from the Cumulative Direct & Indirect tab (Schedule I).

Column	Description
A: Contract Type	This indicates the contract type of the contract/order number/contract order type. Various options are Cost, Flexibly Priced, T&M, Fixed, Commercial, IR&D, B&P, etc. If the contract

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	number, contract order type and order number combination is used on Contract Costs tab, this contract type must be the same on both tabs
B: Contract Number	This is the contract/subcontract number the cost element/cost is associated with. If you were awarded the contract direct from the government then it is usually the prime contract number. If another company awarded you the work, then it would be the subcontract number or Purchase Order representing the contract with that company.
C: Subcontract	This is any additional information you wish to provide to assist in identifying the specifics of the subcontract.
D: Prime Contract Number:	If the Subcontract (above) has a value then this represents the ultimate prime contract number.
E: Contract Order Type:	Identifies the contract order type such as task, Purchase order, etc. Can be used to indicate task order 1, task order 2, etc. if needed. Will be used in conjunction with contract number and order number to build a unique key for collection of costs.
F: Order Number	Identifies an internal order number, sales doc, etc. that identifies the job the costs are collected for. Will be used in conjunction with contract number and order number to build a unique key for collection of costs.
G: Claim Type	Indicates if the costs incurred will be claimed or not on this specific incurred costs proposal. Costs could be incurred/booked but not claimed if they are above a contact ceiling, FAR unallowable costs, etc. <u><i>This column uses Excel's Conditional Formatting to ensure that accepted input is Claimed, Not Claimed, or blank. Cells will highlight if some other value is entered.</i></u> Indicate "Claimed" or "Not Claimed".
H: FY/Date:	Identifies the date associated with the costs on the specific row/record. For settled or unsettled costs, use the 4-digit contract fiscal year the specific costs are associated with such as 2024. For Billed costs, use the month/day/year of the last voucher that was billed such as 06/15/2024 for the costs incurred through the contractor fiscal year the submission is prepared for. <u><i>This column uses Excel's Conditional Formatting to ensure that accepted input is as follows; if the Status column is settled or unsettled: a 4-digit year representing the year associated with the costs in the Amount column. if the Status column is billed: a valid date (mm/dd/yyyy) representing the date the costs in the Amount column have been billed through.</i></u> Cells will be highlighted if an entered value doesn't meet the parameters discussed above or is blank.

Column	Description
I: Status:	Identifies if the row is associated with settled, unsettled billed or adjustments costs. <u>Settled</u> costs represent cost for which a signed rate letter exists, and the costs represented here should be computed using the final rates from a negotiation or rate agreement document.

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Unsettled costs represent costs for which you have yet to sign a rate letter for and the cost represented here should be the same as shown in the incurred cost proposal using the claimed indirect rates.

Billed costs represent costs that have been cumulatively billed through the date contained in column H.

Adjustments costs represent costs for which adjustments have been made to prior year via audit and have been negotiated with contracting officer.

This column uses Excel's Conditional Formatting to ensure that accepted input is Settled, Unsettled, Billed or Adjustments. Cells will remain highlighted if blank or a value other than Settled, Unsettled, or Billed.

J: Amount:	Identifies the costs associated with the row/record. This would take into consideration the contract number, order number, contract order type, status, FY/Date.
K: Billed through PV#:	Identifies the last Public Voucher number billed to the unique key (on the contract number, order number, and contract order type) through the date identified in col H.
L: Subject To Penalty Clause	FAR 42.709 implements 10 USC 2324(a) - (d) and 41 U.S.C. 256(a) through (d) which requires that penalties be assessed if a contractor claims a cost in an indirect cost settlement proposal which is expressly unallowable. See Far 42.709 for applicability. Indicate a "Yes" in this column if the penalty clause is applicable to this contract.
M: Physically Complete	Indicate those contracts for which work effort was physically completed during the fiscal year claimed. Shortly after the final agreement on rates, you may need to submit final vouchers on these completed contracts.
N: Comments:	

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The **COST OF MONEY** tab provides information related to calculating the Facilities Capital Cost of Money (COM) rates. Data from this tab is used to produce a schedule that replicates the Form CASB – CMF (<https://www.ecfr.gov/current/title-48/chapter-99/subchapter-B/part-9904/section-9904.414-63>) and may not be applicable depending on contract terms. If COM is authorized by the contract and the company desires to claim COM, then this tab should be completed. The allocation bases for computing will be pulled from the completed Schedule E. In addition, this tab contains asset groups and their cost and depreciation for the last 2 years which is used to compute the Net Book Values. The remaining calculations are performed in accordance with Cost Accounting Standard (CAS) 414. This data will be used to produce the Incurred Cost Submission Schedule F-1 Calculation of Avg. Net Book Values and Schedule F Facilities Capital Cost of Money Factors Computation.

This tab has three main sections.

- The 1st section is identified with **Total** as the Allocation Basis and represents book values (cost and Depreciation) of tangible/real property assigned/allocated to various asset groups. The information needed includes Asset groupings, the beginning and ending costs and accumulative depreciation for the year the submission is prepared for. The beginning balance can be the ending balance of the prior year if it's the same as the beginning balance of the year the submission is prepared for. This data is used to compute the NBV for each Asset group.
- The 2nd section is identified with an **allocation basis that matches the Pool Names you used for the Indirect Cost Types from the Summary of Indirects tab**. For each of the Asset groupings identified in section 1 above, identify a cost amount associated with each asset group net book value that is directly associated with each of the pool names. This will become the Distributed amount. As an additional piece in this section, you will need to identify the percentage of the undistributed cost/amount to be allocated to each pool. This would be entered using the specific pool as the Allocation basis and Alloc Undistr % (enter this exact text) as the Asset Group.
- The 3rd section is identified with an allocation basis of **Rate**. The contractor must use the current cost of money rate as determined by the Secretary of the Treasury, under P.L. 92-40. The rate is published twice a year in the Federal Register (<https://www.fiscal.treasury.gov/prompt-payment/rates.html>). The calculated cost of money rate represents the arithmetic mean (or average) of the interest rates in the given year. There should be an entry for each Treasury rate you used and the number of months you used it in determining the average.

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A	B	C	D	E	F	G	H	I	J
1	Allocation basis	Asset Group	Year	Cost or Factor	Deprec	Comments			
2	Total	LAND & BLDGS	2021	170,000	13,000				
3	Total	COMPUTERS	2021	30,500	6,500				
4	Total	PROP & EQUIP	2021	23,000	4,000				
5	Total	VEHICLES	2021	13,260	3,600				
6	Total	OFFICE EQUIP	2021	16,750	2,750				
7	Total	LAND & BLDGS	2022	182580	15,000				
8	Total	COMPUTERS	2022	42000	7,000				
9	Total	PROP & EQUIP	2022	22000	4,339				
10	Total	VEHICLES	2022	12000	3,800				
11	Total	OFFICE EQUIP	2022	15000	3,000				
12	Overhead	LAND & BLDGS			2000				
13	Overhead	COMPUTERS			10500				
14	Overhead	PROP & EQUIP			2331				
15	Overhead	VEHICLES			6430				
16	Overhead	OFFICE EQUIP			9084				
17	Overhead	Alloc Undistr %			87%				
18	General and Admin	LAND & BLDGS			1000				
19	General and Admin	COMPUTERS			2000				

Leave the column headings as they are. Please provide the necessary input into column A through F.

Column	Description
A: Allocation basis	<p>Identifies if the record/row is associated with</p> <ul style="list-style-type: none"> • book values/depreciation, indicated by Total, • distributed allocation amount or Allocated Undistributed %, indicated by the internal pool name. These names should be the same as those used on the Summary of Indirects tab, Pool Name (col B). • determining the average Treasury rate, indicated by Rate. <p><i>This column uses Excel's Conditional Formatting to ensure that accepted input is Total, Rate, or one of the Pool Names listed on the Summary of Indirects tab, Col B. Cells will remain highlighted if blank or a value other than Settled, Unsettled, or Billed.</i></p>
B: Asset Group	<ul style="list-style-type: none"> • If the record/row is associated with an Allocation Basis of Total or one of the internal Pool Names, identifies the internal Asset Grouping. This is usually categories such as Land & Bldgs, Computers, Prop & Equip, Vehicles, and Office Equip. • For each grouping of rows/records associated with internal Pool Names, there should be a row/record with an Asset Group labeled Alloc Undistr % to indicate the percentage the pool receives of the undistributed cost. • The last remaining use of this column is to identify the time period (months) if the row/record is associated with an Allocation Basis of Rate
C: Year	<ul style="list-style-type: none"> • For records associated with an Allocation Basis (col A) of Total, the year represents the year the Cost (col D) is associated with. The expectation is that there will be entries associated with two separate years and the model computes average NBV between the year end balances of two consecutive years.

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	<ul style="list-style-type: none">• For records associated with an Allocation Basis (col A) of Rate, this column represents the number of months the Treasury rate (col D) will be used to calculation the overall Treasury rate used in the submission.
D: Cost or Factor	<ul style="list-style-type: none">• For records associated with an Allocation Basis (col A) of Total, this column represents the year (col C) end cumulative cost balance of the specific Asset Group (col B). This cost does not have depreciation removed.• For records associated with an Allocation Basis (col A) of Rate, this column represents the 6 month Treasury Rate associated with the time period identified in col B.• For the remaining records, which are associated with an Allocation Basis reflecting internal pool names, this column represents the distributed pool cost for the specific Asset groups identified in col B or if the Asset Group (col B) is identified as Alloc Undistr %, this column represents the percentage of the overall undistributed costs that the specific pool receives.
E: Deprec	For records associated with an Allocation Basis (col A) of Total , this column represents the cumulative year end depreciation associated with the Asset Group (col B) and year (col C). The model will use this value and the cost in col D to calculate year end Net Book Value.
F: Comments	

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The **TIME AND MATERIAL** tab provides information related to Time and Material effort that you are performing. Schedule H will identify your actual costs for the Time and Material effort while Schedule K identifies the costs per the specific contract. For each unique Contract Number, Order Number, Contract Order Type combination listed on the Schedule H of Direct Contract/Subcontract/IR&D/B&P Costs with a Contract Type (column H) identified as Time and Material, you should have costs identified here that include (1) actual labor hrs @ the contract identified rate; (2) actual allowed non labor direct costs, (3) and any Indirect costs identified/allowed by the specific contract. The information to be provided should include Contract Number, Order Number, Contract Order Type, Labor Category, Labor Rate, Labor Hours, Other Category, Other Cost, and Comment.

This data will be used to produce the Incurred Cost Submission Schedule K Summary of Hours and Amounts on Time and Material/Labor Hour Contracts and the Time and Material section of the Schedule I Cumulative Direct and Indirect Costs Claimed and Billed on Cost/Flexibly Priced and T&M Contract and Subcontracts.

Contract Number	Order Number	Contract Order Type	Labor Category	Labor Rate	Labor Hours	Other Category	Other Cost	Comments
N00022-96-D-0111	1301 Task No.1		Program Manager	\$25.00	100			
N00022-96-D-0111	1301 Task No.1		Senior Engineer	\$20.00	100			
N00022-96-D-0111	1301 Task No.1		Engineer	\$15.00	200			
N00022-96-D-0111	1301 Task No.1		Analyst	\$12.50	100			
N00022-96-D-0111	1301 Task No.1		Technical Typist	\$7.00	50			
N00022-96-D-0111	1301 Task No.1					Material	\$1,000.00	
N00022-96-D-0111	1301 Task No.1					Travel	\$382.00	
N00022-96-D-0111	1301 Task No.2		Program Manager	25.00	50			
N00022-96-D-0111	1301 Task No.2		Senior Engineer	17.50	100			
N00022-96-D-0111	1301 Task No.2		Engineer	12.50	100			
N00022-96-D-0111	1301 Task No.2		Technical Typist	7.00	100			
N00022-96-D-0111	1301 Task No.2					Material	\$500.00	
N00022-96-D-0111	1301 Task No.2					Travel	\$421.00	
F66777-97-D-0112	1305 Task No.1		Program Manager	22.50	100			
F66777-97-D-0112	1305 Task No.1		Senior Engineer	17.50	100			
F66777-97-D-0112	1305 Task No.1		Engineer	16.00	50			
F66777-97-D-0112	1305 Task No.1		Analyst	10.00	20			
F66777-97-D-0112	1305 Task No.1					Material	\$750.00	
F66777-97-D-0112	1305 Task No.1					Travel	\$171.00	

Column	Description
A: Contract Number	This is the contract/subcontract number the cost element/cost is associated with. If you were awarded the contract direct from the government then it is usually the prime contract number. If another company awarded you the work, then it would be the subcontract number or Purchase Order representing the contract with that company.
B: Order Number	Identifies an internal order number, sales doc, etc that identifies the job the costs are collected for. Will be used in conjunction with contract number and contract order type to build a unique key for collection of costs.

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Column	Description
C: Contract Order Type	Identifies the contract order type such as task, Purchase order, etc. Can be used to indicate task order 1, task order 2, etc. if needed. Will be used in conjunction with contract number and order number to build a unique key for collection of costs.
D: Labor Category	Identifies the Labor Category that is associated with the Labor Rate and Labor Hrs in Column E and F for the current row. These Labor Categories should be identified in the contract.
E: Labor Rate	Identifies the Labor Rate that is associated with the Labor Category and Labor Hrs in Column E and F for the current row. These Labor Categories should be identified in the contract.
F: Labor Hours	Identifies the hours claimed/billed for the labor category identified in column D.
G: Other Category	Identifies any non-labor costs associated with the specific contract. Must be one of the following categories: MATERIAL, TRAVEL, SUBCONTRACT, ODC, or OTHER. These costs, if allowed by the specific contract are usually actual costs. In addition, if you responded Yes to Accounting Question A17, then you will need to enter any contract allowed/applicable material related overhead (enter OH) and General and Administrative (enter G&A) costs. If you responded No to Accounting Question A17, you do need to enter any MATL and/or G&A categories/costs. Each T&M contract will receive Material Related OH (if applicable) and G&A based on MATL and/or G&A rates identified on the Summary of Indirects tab.
H: Other Cost	Identifies the costs associated with the Other Category entered in column G.
I: Comments	

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The **PAYROLL DETAILS** tab provides information related to a reconciliation between labor costs from the General Ledger to the quarterly IRS 941 Tax Returns for the contractor's Fiscal Year. The information to be provided should include Pool Name, Account Number, Account Description, General Ledger (Cost), and Comments.

This data will be used to produce the Incurred Cost Submission Schedule L Reconciliation of Total Payroll to Total Labor Distrusted.

Pool Name	Account Number	Account Description	General Ledger (Cost)	Reference (Comments)
Direct Labor			\$656,824.00	
General and Admin	8310	Salaries	\$90,007.00	
General and Admin	8528	Holiday Wages	\$2,321.00	
General and Admin	8540	Vacation Wages	\$5,812.00	
General and Admin	8530	Sick Leave	\$987.00	
General and Admin	8531	Personal Absence	\$1,082.00	
Overhead	7001	Wages	\$33,060.00	
Overhead	8421	Holiday Wages	\$20,181.00	
Overhead	8422	Vacation	\$25,440.00	
Overhead	8423	Sick Leave	\$14,318.00	
Overhead	8425	Severance Pay (in full)	\$32,419.00	
Occupancy	8110	Occupancy Wages	\$23,280.00	
Occupancy		Overtime Premium (in ODCs)	\$270.00	
Occupancy		Overtime Premium	\$0.00	
941		1ST QTR.	\$228,479.00	
941		2ND QTR	\$228,236.00	
941		3rd QTR.	\$237,206.00	
941		4th QTR.	\$220,167.00	
941		Plus: Current Year Accrual	\$15,128.00	
941		Minus: Prior Year Accrual	-\$33,214.00	

Column	Description
A: Pool Name	This column represents the category or pool name that contain labor costs in its pool. For the General Leger related entries, this will be Direct Labor, or a pool name (final or intermediate) that is listed on the Summary of Indirects tab. For the IRS 941 related entries, this will be 941.
B: Account Number	This represents the internal account number of the account(s) containing the costs/expense for the specific pool.
C: Account Description	This represents the internal account name of the account(s) containing the costs/expense for the specific pool or a description of the adjustment or 941 source.
D: General Ledger (Cost)	This represents the balance (cost/expense) from your books/records at the fiscal year end of the account/department. For the 941 related entries, this represents the amount submitted on the actual form.
E: Reference (Comments)	

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The **CONTRACT CLOSING INFO** tab provides information related to identifying cost type, T&M, flexibly priced, and level of effort type contracts that will be closed after this current incurred cost submission is settled and the final indirect rates are established. If the contract is not ready to close (e.g., a contract modification is being pursued), the reasons should be included in a footnote to the schedule. This Schedule provides contract information including the period of performance, overall ceiling amount, and the contract fee. If there is a level of effort contract or flexibly priced contract, details of fee computation should be described along with the contract modification used.

This data will be used to produce the Incurred Cost Submission Schedule M Contract Closing Information for those Contracts with Work Effort that was Completed during the fiscal year.

Contract Type	Contract Number	Order Number	Performance Period (From)	Performance Period (To)	Ready To Close	Contract Ceiling Amount	Fee	LOE Cumulative Hrs Required	LOE Cumulative Hrs Actual	Comments
Cost	N00000-95-C-0111		2/16/15	2/28/21	Yes	\$1,000,000.00	\$60,000.00	15,000.00	14,588.00	
T&M	N00022-96-D-0111		7/1/16	12/31/21	Yes	\$25,000.00	\$112,000.00	27,500.00	28,950.00	

Column	Description
A: Contract Type	This indicates the contract type of the contract/order number/contract order type. Various options are Cost, Flexibly Priced, T&M, Fixed, Commercial, etc. It should also match the contract type used on the Contract Cost tab and Cumulative Direct & Indirect tab for the specific Contract Number Order Type combination.
B: Contract Number	This is the contract/subcontract number. If you were awarded the contract direct from the government then it is usually the prime contract number. If another company awarded you the work, then it would be the subcontract number or Purchase Order representing the contract with that company.
C: Order Number	Identifies an internal order number, sales doc, etc. Will be used in conjunction with contract number and contract order type to build a unique key for collection of costs.
D: Performance Period (From)	Beginning or start date for the contract/order effort. Please enter as mm/dd/yyyy format.

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Column	Description
E: Performance Period (To)	End or completion date for the contract/order effort. Please enter as mm/dd/yyyy format.
F: Ready To Close	If the contract is not ready to close (e.g., a contract modification is being pursued), respond No and provide the reasons in the Comments column. Otherwise respond Yes
G: Contract Ceiling Amount	The contract ceiling amount the contract is for
H: Fee	Any Fee amount identified in the contract. If there is a level of effort contract or flexibly priced contract, details of fee computation should be included along with the contract modification used in the Comments column.
I: LOE Cumulative Hrs Required	For Level of Effort (LOE) contracts include the cumulative hours the contract requires.
J: LOE Cumulative Hrs Actual	For Level of Effort (LOE) contracts include the cumulative actual hours you incurred on the contract.
K Comments	

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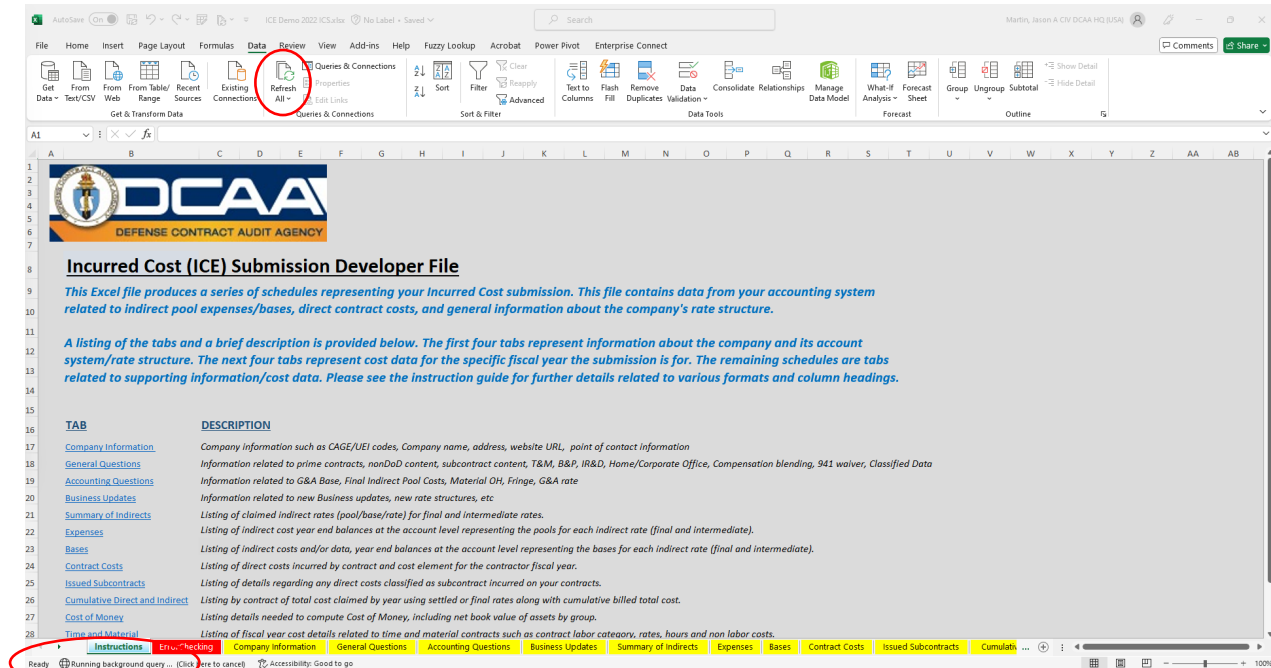
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D.2 DCAA Incurred Cost (ICE) Submission Developer Refresh

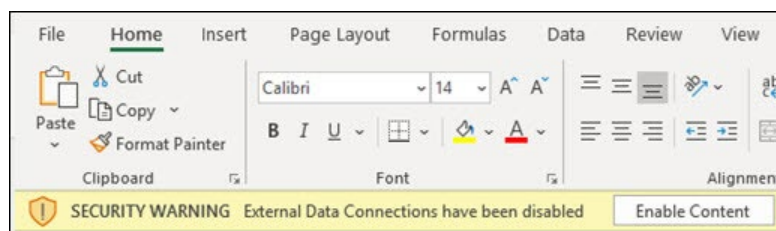
This process is designed to take the DCAA Incurred Cost (ICE) Data Sheets (see section D.1 of this document) and produce the necessary incurred cost schedules found in [Enclosure 7 of the Defense Contract Audit Agency Manual \(DCAAM\) 7641.90, Information for Contractors, dated November 14, 2023](#). Under the Data Ribbon in Microsoft Excel, click Refresh All to execute the queries that will produce the incurred cost schedules.

General Information: The second step involves refreshing the Incurred Cost Submission Developer to create the necessary incurred cost schedules based on the data provided in D.1.

Using Microsoft Power Query, the model will load the Incurred Cost Data Sheets, reading in each of the separate sheets/tabs, formatting the data, running calculations, and creating the appropriate Schedules A through O (excluding N). During this time, Excel will display a **Running background query...** message at the bottom left of the Excel window.



NOTE: Depending on your Excel security settings, you may receive a Security Warning that External Data Connections have been disabled. Click **Enable Content** on the business bar if you want to unblock the external content to allow the Microsoft Power Query refresh to run.



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Once this message disappears, your data should now be displayed on the individual sheets/tabs representing the various incurred costs schedules. If during the refresh operation Excel displays error messages, the suggestion is to accept them and let the refresh operation conclude. There is an ErrorChecking sheet/tab that will check for the following;

- **TEST FOR MATCHING POOL NAMES** - The same Pool Names (except for COM pools) should be listed the Summary of Indirects tab, Expenses tab, Bases tab, and Contract Costs tab. Anything different from this indicates an error such as a misspelling or missing pool name on one of the tabs.
- **TEST FOR MATCHING COST TYPES** - The same Cost Types (FRINGE, OH, MATL, G&A, INTER, and/or COM) should be listed in Summary of Indirects tab, Expenses tab, and Bases tab. Anything different from this indicates an error such as a misspelling or missing Cost Type value on one of the tabs.
- **TEST COST ELEMENT CATEGORY** - The Cost Element Category must be LABOR, MATERIAL, TRAVEL, SUBCONTRACT, ODC, or OTHER. If this section of the table is populated, then there are record(s) with a different value for the COST ELEMENT CATEGORY field which will need to be corrected.
- **TEST COST TYPE CATEGORY** - The Cost Type Category must be FRINGE, OH, MATL, GA, COM, or INTER. Column 2 will display the values that were found in the Summary of Indirects, Expenses, and Bases tabs. Column 3 will indicate whether each of the values pass or fails. A column 3 value of False indicates a Cost Type Category that was blank or not one of the 7 expected values.

Once the Incurred Cost Data Sheets have successfully loaded and processed, the individual schedules should be populated with your data. Based on your data, certain schedules may not be used and will display as an empty schedule. If you do not claim (1) any intermediate pools, Schedule D will be empty, (2) any Cost of Money, Schedule F and F-1 will be empty, (3) on subcontract costs, then Schedule J will be empty, (4) no T&M or Level of Effort costs, then Schedule K will be empty.

<u>Sheet/Tab Name</u>	<u>Content</u>
FAR.52.216-7(d)(2)	FAR 52.216-7 Allowable Cost and Payment.
ICE Schedule Review	Summary of Data Input Sheets (Yellow Tabs) for generating Schedules A through O.
A	Summary of Claimed Indirect Rates
B	General and Administrative (G&A) Expenses
C	Overhead /Indirect Expenses and Rates
D	Intermediate Allocations
E	Claimed Allocation Bases
F	Facilities Capital Cost of Money Factors Computations
F-1	Calculation of Average Net Book Values
G	Reconciliation of Books of Account and Claimed Direct Costs by Major Cost Element
H (Summary)	Summary Schedule H, Direct Costs/Subcontract/IR&D/B&P Costs

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H	Cumulative Direct and Indirect Costs Claimed and Billed On Cost/Flexibly Priced and T&M Contracts and Subcontracts
H-1	Subsidiary Schedule of Government Participation Percentages
I	Schedule of Cumulative Direct and Indirect Costs Claimed and Billed On Cost/Flexibly Priced and T&M Contracts and Subcontracts
J	Subcontract Information
K	Summary of Hours and Amounts on Time and Material /Labor Hour Contracts
L	Reconciliation of Total Payroll per IRS Form 941 to Total Labor Costs Distribution
M	Listing of Decisions/Agreements, or Approvals Affecting Direct/Indirect Cost And Description of Accounting or Organization Changes
O	Schedule of Contract Closing Information for those Contracts which Work Effort was Completed During

Unlike the prior ICE model in which you could modify, overwrite, add, etc. additional data, formulas, and comments to the completed schedules, in this version it is not recommended that you add anything to the finished schedules. The schedules are developed using Microsoft Power Query with the individual schedules representing the final output and not the actual development. Every time the model is refreshed, any changes you put into the actual model will be replaced with the original data.

D.3 Signing an Indirect Rate Certification Letter

Schedule N represents the Certificate of Final Indirect Cost. The contractor should complete this form or something similar, scan the signed certificate and submit it with the Incurred Cost Proposal. The contractor must maintain the hard copy original signed certificate for the auditor's examination. The certification form must be signed by an individual of the contractor's organization at a level no lower than a vice president or chief financial officer. A signed Indirect Cost Certificate is required by FAR 52.242-4.

D.4 Submitting All Documents/Files to the Government

Upon successful completion of Section D.1, D.2, and D.3, you are ready to submit the incurred cost package to the Government. You will need to send the following files/documents.

- Your completed **Incurred Cost (ICE) Submission Developer file** that was used in Section D.1 and D.2
- Your **signed Indirect Cost Certification letter** completed in Section D.3.
- Any **additional documents/files** that you believe will be needed to support the submission. This does not include detailed records/documents that you would supply during an audit of the submission.
- For information on the Contractor Submission Portal, please visit <https://www.dcaa.mil/Customers/Checklists-Tools/Contractor-Submission-Portal/>