

































## FINANCIAL MANAGEMENT SYSTEMS QUESTIONNAIRE

===== **Organizational Data** =====

Name of Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Representative Name and Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

Year Established : \_\_\_\_\_ Employer Identification Number (EIN): \_\_\_\_\_

DUNS Number: \_\_\_\_\_

Organization Type:  Non-Profit  For Profit  Educational  State/Local Govt.

Description of Service/Product: \_\_\_\_\_

Approx. Number of Employees: Full Time \_\_\_\_\_ Part Time \_\_\_\_\_

===== **Federal Audit Data** =====

Prior Audits/Reviews:

OMB A-133  Incurred Cost  Accounting System  Timekeeping

Date of Last Federal Audit/Review: \_\_\_\_\_ Audit Agency/Firm: \_\_\_\_\_

If Findings Reported, Explain: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

===== **Financial Statement Audit Data** =====

Date of Last Financial Statement Audit: \_\_\_\_\_ Fiscal Period Audited: \_\_\_\_\_

Audit Firm: \_\_\_\_\_

Auditor's Opinion on Financial Statements Qualified:  Yes  No

If Qualified Opinion, State Reason: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_







**Universal Society**  
**Sample – Non-Profit Indirect Cost Rate Proposal**  
**Simplified Allocation Method**  
**FYE 12/31/01**

Cost Category	Total Costs All Funds	Less:		Total Direct Costs	Federal Program	Non-Federal Programs (3)
		Exclusions & Unallowables	Indirect Costs			
Salaries (a)	1,314,000		373,250	940,750	141,000	799,750
Fringe Benefits (b)	352,000		99,988	252,012	37,772	214,240
Consultant Services	26,000		14,000	12,000	1,800	10,200
Staff Travel	94,000		20,000	74,000	11,100	62,900
Bad Debts	10,000	10,000 (1)				
Office Rent	170,000		170,000	150,000	22,500	127,500
Consumable Supplies	161,000		11,000	68,000	10,200	57,800
Subcontracts	175,000	107,000 (2)				
Purchase, Equipment Lease	82,000	22,100 (2)	59,900			
Telephone	109,400		55,000	54,400	8,200	46,200
Entertainment	1,800	1,800 (1)				
Printing & Reproduction	48,000		11,000	37,000	5,500	31,500
Insurance and Bonding	42,000		42,000			
Fundraising	120,000			120,000		120,000
Postage and Delivery	34,000		5,100	28,900	4,300	24,600
Depreciation	28,800		8,800	20,000	3,000	17,000
Allowances	148,000	148,000 (2)				
Emergency Assistance	54,000	54,000 (2)				
Training Materials	82,000			82,000	12,300	69,700
Participant Support Costs	36,000	36,000 (2)				
<b>Total Costs</b>	<b>3,088,000</b>	<b>378,900</b>	<b>870,038</b>	<b>1,839,062</b>	<b>257,672</b>	<b>1,581,390</b>
			(c)	(d)		
Indirect Rate (c)/(d)		870,038				
		1,839,050	<b>47.31%</b>			
Fringe Benefit Rate (b)/(a)		352,000				
		1,314,000	<b>26.79%</b>			

## Notes:

- (1) Unallowable costs per OMB Circular A-122 include entertainment expense, lobbying, bad debts or allowance for doubtful accounts, fines and penalties, losses on Federal or non-Federal projects, provisions for contingencies, and charitable contributions.
- (2) Various direct costs are excluded from the base because their inclusion distorts the assessment of indirect costs per OMB Circular A-122, Attachment A: the portion of subcontract costs in excess of \$25,000 each; equipment and other capital expenditures, such as major renovations, alterations and improvements; participant support costs and payments to participating agencies (flow-through funds).
- (3) Would include IR&D, if applicable. NSF does not fund Independent Research and Development costs either directly or indirectly. Therefore, while IR&D should not be proposed as direct costs, these costs must be treated as a direct cost in the indirect cost calculations.

**Sunny Graphics**  
**Sample – Profit Indirect Cost Rate Proposal**  
**FYE 12/31/01**

		Elimin-	Indirect	Direct	Project A	Project B	Project C	(4)
<b>Salaries &amp; Wages</b>	<b>Total</b>	<b>ations</b>	<b>Costs</b>	<b>Costs</b>	<b>NSF</b>	<b>DOE</b>	<b>NASA</b>	<b>IR&amp;D</b>
B. Able, President	70,000		25,000	45,000	15,000	5,000	15,000	10,000
J. Brue, Sr. Scientist	65,000		15,200	49,800	23,800	10,000	8,000	8,000
P. Dent, Engineer	60,000		4,800	55,200	0	40,000	10,000	5,200
C. Kipe, Scientist	50,000		4,000	46,000	30,000	12,000		4,000
S. Smith, Typist	30,000		12,400	17,600	10,000	6,000	1,000	600
M. Jones, Accounting	45,000		45,000	0	0	0	0	0
<b>Total Salaries &amp; Wages</b>	<b>320,000</b>		<b>106,400</b>	<b>213,600</b>	<b>78,800</b>	<b>73,000</b>	<b>34,000</b>	<b>27,800</b>
			(3)	(B)				
FICA	24,480		24,480					
Health Insurance	28,000		28,000					
Consultant Fees	49,000		3,000	46,000	13,000	27,000	3,750	2,250
Depreciation	10,000		10,000					
Entertainment/Penalties	3,500	3,500						
Equipment	23,000	23,000						
Legal & Accounting	5,000		5,000					
Materials & Supplies	20,000		1,500	8,500	9,400	2,500	900	5,700
Office Supplies	2,000		2,000					
Computer Services	6,500		1,000	5,500	4,500	1,000		
Postage & Telephone	1,500		1,500					
Printing & Publication	3,000		400	2,600	1,400	700	500	
Rent	12,000		12,000					
Utilities	2,400		2,400					
Travel	6,000		600	5,400	3,600	800	750	250
Subawards	95,000	95,000						
<b>Total Expenses</b>	<b>611,380</b>	<b>121,500</b>	<b>198,280</b>	<b>291,600</b>	<b>110,700</b>	<b>105,000</b>	<b>39,900</b>	<b>36,000</b>
	(1)	(2)	(A)	(C)				

Indirect Cost Pool (divided by) **(A)** **198,280**  
Salaries and Wages Distribution Base(B) **213,600** = 92.8%  
OR  
Indirect Cost Pool (divided by) **(A)** **198,280**  
Modified Total Direct Cost Distribution Base **(C)** **291,600** = 68%

- (1) Indirect cost proposal should be based on actual cost data for the most current ended accounting year and should be submitted with the financial statements (F/S) for that year. The total amount of expenses per the indirect cost proposal should be reconciled to the total expenses reported in the F/S. A second "budgeted" indirect cost proposal(s) should be provided if it is expected that the indirect cost rate will change significantly during the actual period of the award (if covering more than one accounting year, a proposal should be provided for each year). Where projected costs in any particular cost category have significantly increased, an explanation for the increase should be provided.
- (2) Both direct costs and indirect costs shall exclude capital expenditures. Unallowable costs are also excluded, unless they 1) include the salaries of personnel, 2) occupy space, and (3) benefit from the organization's indirect costs; in which case they are included as a direct cost (see applicable cost principles which identify other unallowable costs). Distorting items such as subawards and participant support costs should be excluded from the distribution base.
- (3) Fringe benefits, including FICA, non-work time, health, etc., in this example are included in the indirect cost pool and therefore would not be proposed as a separate direct cost element. (Although not separately itemized, vacation, holiday and sick are included in the indirect salaries and wages amounts in this example.) It can be appropriate, however, to segregate fringe type costs and allocate these costs to direct and indirect salary and wage categories in determining total indirect and direct amounts. It would then be appropriate to propose fringe benefits as a separate rate applied to direct salaries and wages.
- (4) NSF does not fund Independent Research and Development (IR&D) costs either directly or indirectly. Therefore, while IR&D should not be proposed as direct costs, these costs must be treated as a direct cost in indirect cost rate calculations.

