

**SELF-CERTIFICATION OF ACCOUNTING SYSTEM AND  
REIMBURSEMENT RATES**

Consultant Name: \_\_\_\_\_ Federal ID Number \_\_\_\_\_  
Contact Person: \_\_\_\_\_ Phone Number: \_\_\_\_\_  
E-Mail: \_\_\_\_\_ Company Website: \_\_\_\_\_  
Headquarters Address: \_\_\_\_\_  
Location of Accounting Records: \_\_\_\_\_

**Accounting Questionnaire**

1. General:

What Fiscal Year is used by your firm? \_\_\_\_\_  
Books maintained on cash or accrual basis? \_\_\_\_\_  
Do you use a published fee schedule for all clients? If so, please provide. \_\_\_\_\_

Yes or No  
Response

2. Labor Costs (Time Sheets)

Do all employees keep time sheets? \_\_\_\_\_  
Do time sheets indicate project and overhead accounts? \_\_\_\_\_  
Do employees sign time sheets? \_\_\_\_\_  
Are time sheets reviewed and signed by supervisors? \_\_\_\_\_  
Are payroll expenditures distributed to the G/L based on time sheets? \_\_\_\_\_  
Is a payroll register prepared for every pay period? \_\_\_\_\_

3. Expenditures

Are all expenditures identified and recorded in the G/L as overhead or direct costs? \_\_\_\_\_  
Are direct costs identified as direct charges to projects regardless of eligibility for reimbursement? \_\_\_\_\_  
Are costs associated with the fee schedule excluded from the indirect and the direct cost pools? \_\_\_\_\_

4. Accounting for Costs and Expenses

Does the General Ledger separate direct cost from indirect (overhead)? \_\_\_\_\_  
Is a job cost ledger or cost report maintained for every project? \_\_\_\_\_  
Is the amount of premium overtime included in the direct or indirect expense accounts? \_\_\_\_\_

5. Estimating Costs for Price Proposals

Is the method of estimating costs for pricing purposes consistent with the Accumulation and reporting of costs under your job cost system? \_\_\_\_\_

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**RATING SUMMARY FOR YEAR ENDING:** \_\_\_\_\_

Reimbursement rates are calculated by dividing total allowable costs by total direct labor costs. For these calculations, certain direct or indirect expenses, such as travel, mileage, interest, certain advertising costs, etc. must be limited or excluded in accordance with Federal Acquisition Regulations, sub Part 31.2

<u>Description</u>	<u>Home Office</u>	<u>Field Office</u>
Direct Labor Base	\$ _____	\$ _____
Fringe Benefit Rate	_____ %	_____ %
General Overhead Rate	_____ %	_____ %
Combined Overhead Rate	_____ %	_____ %

**\*A listing of the fringe benefits and general overhead costs utilized in calculating the overhead rates shown above must be attached to this certification with any excluded items identified.**

**COMPUTATION OF FACILITIES CAPITAL COST OF MONEY (FCCM) – OPTIONAL**

	<u>Balance Start of FY</u>	<u>Balance End of FY</u>
Net Capital Assets	\$ _____	\$ _____
<b><u>Average Net Book Value (required)</u></b>	<b>\$ _____</b>	
Average US Treasury Rate	_____ %	
Facilities Capital Cost (Average x Rate)	\$ _____	
Direct Labor Base for Fiscal Year	\$ _____	
FCCM Rate (Cost/Direct Labor)	_____ %	

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**RATING SUMMARY FOR YEAR ENDING: \_\_\_\_\_**

**CERTIFICATION**

I hereby certify that I have reviewed the information used to establish final indirect cost rates for the fiscal period as indicated in this form and to the best of my knowledge and belief:

- (1) All costs used to establish final indirect costs rates are allowable in accordance with the applicable costs principles of the Federal Acquisition Regulations (FAR) of Title 48, Code of Federal Regulations (CFR), part 31.
- (2) This submitted information (inclusive of indirect costs) does not include any costs which are expressly unallowable under the costs principles of the FAR of 48 CFR 31.

Additionally, I certify that all known material transactions or events that have occurred affecting the firm's ownership, organization, and indirect costs have been disclosed.

Also, it is hereby certified that the accounting system for this firm meets the minimum requirements set forth in DCAA's SF Form 1408, Preaward Survey of Prospective Contractor's Accounting System and that all information contained hereon, including attachments, is true and correct.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Name and Title)

\_\_\_\_\_  
(Company Name)