

INCURRED COST SUBMISSION (ICE)

Items for Discussion

- Submission Due Dates
- Delinquent Submissions
- Adequacy Review
- Audit Requirements
- Required Submission Schedules
- ICE Model
- Penalties

Submission Due Dates

Incurring cost claims are due six months after completion of the contractor's fiscal year end.

- Per the Allowable Cost and Payment Clause (FAR 52.216-7(d)(2))
- Allowable cost and payment clause applies to cost-reimbursement type contracts (FAR 16.307)

Late Submissions

If submissions are six months delinquent, DCAA will recommend a decrement factor and for the CO to make a unilateral determination.

(FAR 42.703-2(c)(2))

DCAA ICE Adequacy Review

- DCAA will check for the schedules listed FAR 52.216-7(d)(2)(iii)
- Any missing or irreconcilable schedule could cause the auditor to report the submission as inadequate
- We recommend a self-assessment using the DCAA ICE Checklist

Audit Requirements

- FAR 31.201-2 (d) Requires contractors to maintain records and adequate supporting documentation to demonstrate allowability and allocability of costs.
- FAR 31.205 also requires specific documentation to demonstrate the allowability of certain cost elements.

Examples of Specific Documentation

Per FAR 31.205

- FAR 31.205-46, Travel Costs indicates costs shall be allowable only if the following information is documented:
 - Date and place (city, town, or other similar designation) of the expenses.
 - Purpose of the trip.
 - Name of person on trip and that person's title or relationship to the contractor

Examples of Specific Documentation Per FAR 31.205

➤ FAR 31.205-33, Professional and Consultant Service

Costs, requires the following evidential matter:

- Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services Provided.
- Consultants' work products and related documents, such as trip reports indicating persons visited and subjects discussed, minutes of meetings, and collateral memoranda and reports.

ICE MODEL

ICE (Incurred Cost Electronic) is an EXCEL spreadsheet that

provides contractors with a standard user-friendly electronic package to assist in preparing timely and adequate incurred cost submissions.

ICE BENEFITS

- User friendly
- Includes all schedules required for an adequate submission per FAR 52.216-7
- Updates are performed electronically and the linking feature updates all impacted schedules.
- ICE creates an inventory of electronic files that can be used in subsequent years to compare costs and facilitate submission preparation.
- ICE may expedite contract closings.

Required Information in Incurred Cost Submission FAR 52.216-7(d)(2)(iii) (with ICE model references)

- Schedule A Summary of Indirect Expense Rates
- Schedule B, C, D Indirect Cost Pools
- Schedule E Claimed Allocation Bases
- Schedule F Cost of Money
- Schedule G Booked and Claimed Direct Costs
- Schedule H Direct Costs by Contract at Claimed Rates
- Schedule H-1 Government Participation by Pool
- Schedule I Cumulative Allowable Cost Worksheet
- Schedule J Subcontract Information
- Schedule K Hours and Amounts on T&M Contracts
- Schedule L Payroll Reconciliation
- Schedule M Accounting/Organization Changes
- Schedule N Certificate of Indirect Costs
- Schedule O Contract Closing Information

Schedule A

Summary of Indirect Expense Rates

<u>COST ELEMENT</u>	<u>CLAIMED</u>	<u>REFERENCE</u>
<u>Overhead</u>		
POOL	510,610	<u>SCHED C (1)</u> <u>SCHED E</u>
BASE	656,824	
O/H RATE	77.74%	
<u>General and Administrative (G&A) Expenses</u>		
POOL	271,023	<u>SCHED B</u> <u>SCHED E</u>
BASE	3,151,320	
G& A RATE	8.60%	
<u>Occupancy</u>		
POOL	178,083	<u>SCHED D (1)</u>
BASE - (i.e. Sq. Ft.)	18,492	
OCCUPANCY RATE	9.6303	
<u>Cost of Money Overhead</u>		
COM FOR PERIOD	10,237	<u>SCHED F</u> <u>SCHED E</u>
ALLOCATION BASE	656,824	
O/H COM FACTOR	0.01559	
<u>Cost of Money G&A</u>		
COM FOR PERIOD	2,101	<u>SCHED F</u> <u>SCHED E</u>
ALLOCATION BASE	3,151,320	
G&A COM FACTOR	0.00067	

Schedule B, C, D—Indirect Cost Pools

ACCOUNT		Acct Balances			TOTAL PER				
NUMBER	DESCRIPTION	Mkt	Cont	Pres	& TRIAL BAL.	ADJUSTMENT	CLAIMED	NOTES	Reference
8310	Salaries & Wages	25,202	30,602	34,203	90,007		90,007	1	
8320	Legal Fees		1,744		1,744		1,744		
8330	Audit Fees		32,361		32,361		32,361		
8501	Travel	3,636	2,082	7,269	12,987	(1,295)	11,692	2	
8503	Entertainment	300		184	484	(484)	-	3	
8505	Advertising & Promotion	354			354	(287)	67	4	
8522	Bad Debts		3,018		3,018	(3,018)	-	5	
8520	Periodicals	2,882	1,678	1,875	6,435		6,435		
8523	Conventions/Seminars	4,920		3,016	7,936	(319)	7,617	4	
8527	Interest Expense		1,001		1,001	(1,001)	-	6	
8528	Holiday	650	789	882	2,321		2,321		
8540	Vacation	1,627	1,976	2,209	5,812		5,812		
8530	Sick Leave	276	336	375	987		987		
8531	Personal Absence	303	368	411	1,082		1,082		
8532	Employee FICA	1,068	1,297	1,450	3,815		3,815		
8535	FUI	51	62	70	183		183		
8536	SUI	255	309	346	910		910		
8537	Workers' Compensation	144	175	196	515		515		
8549	Health Insurance	2,495	3,030	3,387	8,912		8,912		
8550	Life Insurance	304	370	413	1,087		1,087		
8551	Pension Plan	3,449	4,188	4,681	12,318	(1,883)	10,435	7	
8552	Miscellaneous	940	1,488	929	3,357		3,357		
	SUBTOTAL	48,856	86,874	61,896	197,626	(8,287)	189,339		
Intermediate Allocations:									
	Occupancy	5,085	6,269	11,797	23,151	-	23,151		Sched D (1)
	SUBTOTAL	53,941	93,143	73,693	220,777	(8,287)	212,490		
	IR & D Mat'l, Trvl, ODC (Sum SCH H)				9,724		9,724		SUM SCHED H
	IR & D Labor (Sum SCH H)				14,287		14,287		SUM SCHED H
	IR & D Overhead (Sum SCH H & SCH E)				11,822	(715)	11,107	8	SUM SCHED H SCHED E
	B & P Mat'l, Trvl, ODC (Sum SCH H)				6,485		6,485		SUM SCHED H
	B & P Labor (Sum SCH H)				9,525		9,525		SUM SCHED H
	B & P Overhead (Sum SCH H & SCH E)				7,882	(477)	7,405	8	SUM SCHED H SCHED E
	TOTAL G & A EXPENSE POOL				280,502	(9,479)	271,023		

Schedule E—Claimed Allocation Bases

Overhead	PER G/L, F/S & TRIAL BAL/FS	PER G/L ADJUSTMENTS	CLAIMED	Notes	Ref.
Overhead Pool	\$ 543,522	\$ (32,912)	\$ 510,610		Sched C (1)
Overhead Base:					
Total Contract Labor	\$ 633,012		\$ 633,012		Summary Sched H
IR&D Labor	14,287		14,287	1	"
B&P Labor	9,525		9,525	1	"
Total Overhead Base	\$ 656,824	\$ -	\$ 656,824		
Overhead Rate	82.75%		77.74%		

Overhead Base* - Straight time direct labor dollars of all contracts and projects including labor costs of IR&D/B&P projects.

G&A Pool	PER G/L, F/S & TRIAL BAL/FS	PER G/L ADJUSTMENTS	CLAIMED	Notes	Ref.
G & A Base:					
Contract Labor			\$ 633,012		Summary Sched H
Contract Travel			34,563		"
Contract Material			842,981		"
Other Direct Costs			172,105		"
Subcontracts			944,841		"
Subtotal = DIRECT COSTS			\$ 2,627,502		
General Ledger Overhead (before adjustments)			543,522	2	Sched C (x)
Less: IR&D/B&P O/H transferred to G & A pool.					
IR &D O/H (at G/L rate)			(11,822)	3	SCHED B
B&P O/H (at G/L rate)			(7,882)	3	"
Other Misc Adjustments to G&A Base (provide detailed support)			-		
G&A Base - Total Cost Input (excludes IR&D/B&P and COM)			\$ 3,151,320	4	
G&A Rate			8.60%		

Schedule F Facilities Cost of Money

Computing COM Rate:									
	Treasury Rate	Mos.	COM Rate						
Apr - Jun 08	4.750%	3.00	1.188%						
Jul - Dec 08	5.125%	6.00	2.563%						
Jan - Mar 09	5.625%	3.00	1.406%						
			5.157%						
Months percentage added for demonstration purposes - adjust as needed									
RECHECK FORMULAS AND LINKS AFTER COMPLETING SCHEDULE									
				NBV				BASES	
				Sched F-1				Sched E	
Company 1			1. Applicable Cost of Money Rate	2. Accumulation & Distribution of NBV	3. Allocation of Undistributed	4. Total Net Book Value	5. COM for Cost Accounting Period	6. Allocation Base For Period	7. Facilities Capital COM Factors
Cost Accounting Period 20xx	Recorded		5.16%	69,761	(Basis Of Allocation)	(Column 2+3)	(Column 1*4)	In units	(Column 5/6)
Business	Leased Property			162,290				of measure	
Unit	Corporate/Group							(Note 1)	
Facilities	Total			232,051					
Capital	Undistributed			193,290					
	Distributed			38,761					
Overhead Pools	Cost of Money Overhead Unused			30,345	168,162	198,507	10,237	656,824	0.01559
	LESS: COM on IR&D/B&P Labor:			-	-	-	-	-	0.00000
	Cost of Money Overhead Unused						(371)	(23,812)	0.01559
	Subtotal						-	-	0.00000
G&A Expense Pools	G & A			8,416	25,128	33,544	1,730		
	ADD: COM on IR&D/B&P Labor						371		
	Subtotal:						2,101	3,151,320	0.00067
TOTAL				38,761	193,290	232,051	11,967		

Schedule G—Booked and Claimed Direct Costs

ACCT	DESCRIPTION*	AMOUNT		AMOUNT	Notes	Ref.
		PER GENERAL	LEDGER*			
	Direct Labor		656,824			Summary Sched H
	Travel		35,173	(1,687)	1	"
	Material		843,192			"
	Other Direct Cost		187,493	(3,183)	2	"
	Subcontracts		944,841			"
	TOTAL DIRECT COSTS		2,667,523	(4,870)		
* Includes IR&D/B&P direct costs						
(1) Travel - Costs of first class airfare in excess of coach on Contract No. N00039-90-C-0873 unallowable per FAR 31.2						
(2) Other Direct Cost - Overtime premium not allowable by terms of Contract No. N00039-90-C-0873						

Schedule H—Direct Costs by Contract at Claimed Rates

JOB ORDER	Prime CONTRACT NUMBER	SUBCONTRACT NUMBER	Labor O/H	Total Labor	Travel	Material	ODC	Sub-Contracts	Total Direct Costs	Claimed O/H	Direct Costs Plus O/H	G&A Base (TCI)	Claimed G & A Applied	Total Costs	O/H COM Applied	G & A COM Applied	Total COM	Grand Total
A. COST TYPE(no entry on title line)																		
1201	N00039-90-C-0873		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Claimed		122,113	122,113	5,231	115,068	43,630	87,912	373,954	94,931	468,885	468,885	40,324	509,209	1,904	314	2,218	511,427
	Not Claimed (note 1)		-	-	1,687	-	3,183	-	4,870	-	4,870	4,870	419	5,289	-	3	3	5,292
1203	N00040-90-C-0874		16,387	16,387	836	312	1,212	15,341	34,088	12,739	46,827	46,827	4,027	50,854	255	31	286	51,140
1204		Clark Inc.	8,973	8,973	87	9,687	632	7,888	27,267	6,976	34,243	34,243	2,945	37,188	(Note 2)	(Note 2)	-	37,188
A. TOTAL COST TYPE:			147,473	147,473	7,841	125,067	48,657	111,141	440,179	114,646	554,825	554,825	47,715	602,540	2,159	348	2,507	605,047
B. OTHER FLEXIBLY PRICED (Note 3)																		
1205	N000060-90-C-0913		210,312	210,312	8,932	38,643	59,613	89,732	407,232	163,497	570,729	570,729	49,083	619,812	3,279	382	3,661	623,473
B. TOTAL OTHER FLEXIBLY PRICED			210,312	210,312	8,932	38,643	59,613	89,732	407,232	163,497	570,729	570,729	49,083	619,812	3,279	382	3,661	623,473
C. VAR. TIME & MAT'L																		
1301	N00022-96-D-0111		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Task Order No. 1		5,300	5,300	382	1,000	-	-	6,682	4,120	10,802	10,802	929	11,731	83	7	90	11,821
	Task Order No. 2		2,882	2,882	421	500	-	-	3,803	2,240	6,043	6,043	520	6,563	45	4	49	6,612
1305	F66777-97-D-0112		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Task Order No. 1		2,911	2,911	171	750	-	-	3,832	2,263	6,095	6,095	524	6,619	45	4	49	6,668
C. TOTAL VAR. TIME & MAT'L			11,093	11,093	974	2,250	-	-	14,317	8,623	22,940	22,940	1,973	24,913	173	15	188	25,101
D. VAR-FIXED PRICE																		
			99,819	99,819	5,338	16,724	12,914	147,318	282,113	77,599	359,712	359,712	30,935	390,647	1,556	241	1,797	392,444
D. TOTAL VAR-FIXED PRICE			99,819	99,819	5,338	16,724	12,914	147,318	282,113	77,599	359,712	359,712	30,935	390,647	1,556	241	1,797	392,444
E. VARIOUS COMMERCIAL WORK																		
			164,315	164,315	11,478	660,297	50,921	596,650	1,483,661	127,738	1,611,399	1,611,399	138,580	1,749,979	-	-	-	1,749,979
E. TOTAL VARIOUS COMMERCIAL WORK			164,315	164,315	11,478	660,297	50,921	596,650	1,483,661	127,738	1,611,399	1,611,399	138,580	1,749,979	-	-	-	1,749,979
TOTAL CONTRACT COSTS			633,012	633,012	34,563	842,981	172,105	944,841	2,627,502	492,103	3,119,605	3,119,605	268,286	3,387,891	7,167	986	8,153	3,396,044
	IR & D		14,287	14,287	366	126	9,232	-	24,011	11,107	35,118	-	-	-	-	-	-	-
	B& P		9,525	9,525	244	85	6,156	-	16,010	7,405	23,415	-	-	-	-	-	-	-
TOTAL IR & D/B & P			23,812	23,812	610	211	15,388	-	40,021	18,512	58,533	-	-	-	-	-	-	-
GRAND TOTAL			656,824	656,824	35,173	843,192	187,493	944,841	2,667,523	510,615								

Schedule H-1—Government Participation

<u>Contract Type</u>	Overhead		G&A	
	<u>Base Amount</u>	<u>%</u>	<u>Base Amount</u>	<u>%</u>
	Cost-Type	147,473	22.5%	554,825
Flexibly Priced	210,312	32.0%	570,729	18.3%
T&M	11,093	1.7%	22,940	0.7%
Fixed Price	99,819	15.2%	359,712	11.5%
Commercial	164,315	25.0%	1,611,399	51.7%
IR&D/B&P	23,812	3.6%	-	0.0%
Total	656,824	100.0%	3,119,605	100.0%

Note: The purpose of this schedule is to present a general overview of the extent that cost-type and flexibly priced contracts participate in the absorption of indirect expenses

Schedule I CACWS

Contract No.	Subcontract No.	Order No.	Subject To Penalty Clause Note (2)	Prior Years Settled Total Costs Note (3)	Unsettled/Claimed Direct And Indirect Costs Using Claimed		Total Cumulative Settled or Claimed	Less Contract Limitations Rebates/Cred Note (5)	Net Cumulative Settled or Claimed Note (6)	PV No.	Cumulative Billed (Manual Entry)		Over (Under) Billing	Physically Complete (Note 7)
					Prior Year Costs FYE Note (4)	Current Year Costs FYE Note (4)					Date Cost Billed Through	Amount		
SCHED H		SCHED H												
Cost Type & Flexibly Priced: (note 1)														
N00039-90-C-0873		1201	Yes		126,821	511,427	638,248		638,248	18	2/28/2009	640,110	1,862	
N00040-90-C-0874		1203	Yes	382,595	2,867,500	51,140	3,301,235		3,301,235	30	3/31/2009	3,295,110	(6,125)	
	Clark Inc.	1204		359,626	555,311	37,188	952,125		952,125	24	1/31/2009	960,100	7,975	Yes
N000060-90-C-0913		1205	Yes	591,362	443,916	623,473	1,658,751		1,658,751	33	3/31/2009	1,640,426	(18,325)	Yes
Subtotal-Cost & Flexibly Priced Contracts							6,550,359		6,550,359			6,535,746	(14,613)	
SCHED K		SCHED K												
Time & Material														
N00022-96-D-0111		001				10,601	10,601		10,601	6	12/31/2008	10,848	247	Yes
N00022-96-D-0111		002				5,950	5,950		5,950	6	12/31/2008	5,000	(950)	
Subtotal-Time & Material Contracts												21,598	(953)	
Total- Cost/Flexibly Priced and Time & Material Contracts							6,572,910		6,572,910			6,557,344	(15,566)	

Schedule J—Subcontract Information

Cost-type subcontracts issued under flexibly priced prime contracts – Yes X No

SUBCONTRACT NO.	PRIME CONTRACT NO.	SUBCONTRACTOR'S NAME & ADDRESS	POINT OF CONTACT AND PHONE NO.	SUBCONTRACT VALUE	Performance Period		INCURRED IN FY 2009	AWARD TYPE
					From	To		
Subcontracts Issued: P.O. #XYZ0998R	N00039-05-C-0873	Small Company 1445 Southpark Blvd. Buffalo, NY 14206	Ms. Donna Charleston Marketing Manager (716) 883-8700 X317	\$110,500	3/16/2006	6/30/2009	\$87,912	CPFF
P.O. #XYZ0776R	N00040-05-C-0874	Tanza Enterprises 87B Executive Park Fairfax, VA 22033	Mr. Mike Tanza President (703) 983-5640	\$895,000	4/20/2006	12/2//2010	\$15,341	CPFF
P.O. #XYZ01032R	Subcontract to Clark Inc. Prime N00039-05-C-0875	Argonautics, Inc. 555 Ocean Parkway Anaheim, CA 92803	Mr. Ted Kessel Marketing Manager (714) 998-2000 X12	\$152,500	7/25/2008	10/16/2011	\$7,888	CPFF
P.O. #XYZ1213R	N00060-05-C-0913	DSK Corporation 3559 Vaulting Road York, PA 17405	Ms. Jane Matthews Marketing (717) 992-7800	\$236,135	10/12/2008	3/15/2009	\$49,732	CPFF
P.O. #XYZ0822R	N00060-05-C-0913	Aristeo Associates 546 Arroyo Drive Carlsbad, NM 87112	Mr. Vince Aristeo President (504) 535-1600	\$100,000	5/14/2007	5/14/2008	\$40,000	CPFF

Schedule K - Hrs and Amt on T&M Contracts

Contract Labor Category (1)	Contract No. 22-96-D-0111 Task: 001			Contract No. 22-96-D-0111 Task: 002			Contract No. '77-97-D-0112 Task: 001		
	Rate (2)	Hrs	Amount	Rate (2)	Hrs	Amount	Rate (2)	Hrs	Amount
LABOR									
Program Manager	\$ 25.00	100	2,500	\$25.00	50	1,250	\$22.50	100	2,250
Senior Engineer	\$ 20.00	100	2,000	\$17.50	100	1,750	\$17.50	100	1,750
Engineer	\$ 15.00	200	3,000	\$12.50	100	1,250	\$16.00	50	800
Analyst	\$ 12.50	100	1,250	\$12.50	-	-	\$10.00	20	200
Technical Typist	\$ 7.00	50	350	\$7.00	100	700	\$0.00	-	-
TOTAL		550	9,100		350	4,950		270	5,000
OTHER COSTS									
Material Costs (3)			1,000			500			750
Travel Costs (3)			382			421			171
G&A @:	Sched A 8.60% (4)		119			79			79
Subtotal			1,501			1,000			1,000
TOTAL			10,601			5,950			6,000
Task Ceilings			25,000			12,500			7,500

Schedule L Payroll Reconciliation

Reconciliation of Total Payroll per IRS form 941 to Total Labor Costs Distribution Fiscal Year End - 3/31/2009

Description	General Ledger	Reference
Direct Labor	656,824	Summary SCHED H
General & Administrative:		SCHED B
Salaries	90,007	link from Schedule B
Holiday Wages	2,321	
Vacation Wages	5,812	
Sick Leave	987	
Personal Absence	1,082	
Overhead Pools:		SCHED C (x)
Wages	33,060	link from Schedule C
Holiday Wages	20,181	
Vacation	25,440	
Sick Leave	14,318	
Severance Pay (in full)	32,419	
Intermediate Pools:		SCHED D (x)
Occupancy Wages	23,280	link from schedule D
Overtime Premium (in ODCs)	270	
Overtime Premium	-	
Other Adjustment to arrive at Total Payroll Distributed (Provide detailed support)	-	
TOTAL LABOR DISTRIBUTION	906,001	
	PER IRS FORM 941	
1ST QTR.	228,479	
2ND QTR	228,236	
3rd QTR.	237,206	
4th QTR.	220,167	
Plus: Current Year Accrual	15,128	
Minus: Prior Year Accrual	(33,214)	
Other Adjustments	9,999	
TOTAL PAYROLL	906,001	

Schedule M—Accounting/Organization Changes, etc.

This schedule provides information to the auditor related to the following:

- Significant decisions, agreements or approvals (e.g. pension plan, billing rates or contract ceilings)
- Significant accounting or organization changes (e.g. changes to indirect pool structure or mergers and acquisitions)

Schedule N Certificate of Indirect Cost

Certificate of Final Indirect Costs
Fiscal Year End - 3/31/2009

This is to certify that I have reviewed this proposal to establish final indirect cost rates and to the best of my knowledge and belief:

1. All costs included in the proposal (identify proposal and date)
to establish final indirect cost
rates for (identify period covered by rate)

are allowable in accordance with the cost principles of the Federal Acquisition Regulation (FAR) and its supplements applicable to the contracts to which the final indirect cost rates will apply; and

2. This proposal does not include any costs which are expressly unallowable under applicable cost principles of the FAR or its supplements.

Firm: _____

Signature: _____

Name of Certifying Official: _____

Title: _____

Date of Execution: _____

FAR Part 52.242-4– Certification of Final Indirect Costs.

As prescribed in 42.703-2(f), insert the following clause:

Certification of Final Indirect Costs (Jan 1997)

(a) The Contractor shall –

- (1) Certify any proposal to establish or modify final indirect cost rates;
- (2) Use the format in paragraph (c) of this clause to certify; and
- (3) Have the certificate signed by an individual of the Contractor's organization at a level no lower than a vice president or chief financial officer of the business segment of the Contractor that submits the proposal.

(b) Failure by the Contractor to submit a signed certificate, as described in this clause, may result in final indirect costs at rates unilaterally established by the Contracting Officer.

Schedule O Contract Closing Info

<u>Contract No.</u>	<u>Order No.</u>	<u>Performance Period</u>		<u>Ready To Close(1)</u>	<u>Contract Ceiling</u>		<u>Level of Effort</u>		<u>Notes</u>
		<u>From</u>	<u>To</u>		<u>Amount</u>	<u>(2) Fee(3)</u>	<u>Required</u>	<u>Actual</u>	
<u>Cost Type:</u>									
Subcontract-Clark Inc.		2/16/05	2/28/09	Yes	1,000,000	60,000	15,000	14,588	
N00060-95-C-0913		10/16/06	12/28/08	Yes	1,750,000	112,000	27,500	28,950	
<u>Time & Material</u>									
N00022-96-D-0111	001	7/1/06	12/31/08	Yes	25,000				

Preparation Notes:

(1) Indicate whether the contract is ready to close based on all information available. If the contract is not ready to close (e.g., a contract modification is being pursued), the reasons why should be stated in a footnote:

(2) Provide the overall contract ceiling amount before fee, for the type of contract.

(3) Provide fee amount as provided by the contract. Include details of the fee computation for all flexibly priced incentive fee and level of effort type contracts, along with the contract modification used, in a footnote.

Other Schedules Provided by ICE

The ICE program provides the following additional Schedules:

- Comparative analysis by pool and account
- ID of prime contracts the company performs as a subcontractor
- Executive compensation form
- Contract Brief

Penalties (FAR 42.709)

- Penalties will be assessed if a contractor claims an expressly unallowable indirect costs (as noted in FAR 31.2) in an incurred cost submission
- Two levels of penalties