

U.S. DEPARTMENT OF ENERGY PRE-AWARD ACCOUNTING SYSTEM SURVEY

This accounting system review is designed to determine the adequacy and suitability of an Applicant's accounting system and practices for accumulating costs under the type of Government instrument to be awarded.

Does the Accounting System provide for:	YES	NO
1. Proper segregation of direct costs from indirect costs?		
2. Identification and accumulation of direct costs by contract? Under a job order cost system, subsidiary cost records for each individual contract are generally available?		
3. A logical and consistent method for the allocation of indirect costs to intermediate and final cost objectives?		
4. Accumulation of costs under general ledger control?		
5. A timekeeping system that identifies employees' labor by intermediate or final cost objectives?		
6. A labor distribution system that charges direct and indirect labor to the appropriate cost objectives?		
7. Interim (at least monthly) determination of costs charged to a contract through routine posting of books of account?		
8. Exclusion from costs charged to Government contracts of amounts which are not allowable pursuant to FAR Part 31, Contract Cost Principles and Procedures, or other contract provisions?		
9. Identification of costs by contract line item if required by the proposed contract?		

Business Contact _____

Date _____