## RECHARGE PROPOSAL CHECKLIST

### Services and Rate Calculations
- Recharge service(s) are fully identified and described
- Rate assumptions are attached and are clear adequately

### External Revenue
- A waiver for collection of F&A has been requested and approved (include documentation in file); note in letter
- Proposal provides for collection of F&A on external revenue of 26%
- Overhead Base Code “L” (OHBCL) has been assigned
- Confirm that external revenue has been deposited in the appropriate account (i.e. 42105 - Educational-product/svc sales, 42106 - Educat-product/svc-F&A waived)

### User Committee (If Plan is Greater than $500,000)
- A user committee has been identified with a member list provided
- Proposal includes documentation that the user committee has approved the rates

### Expenditure Projections
- Costs appear to be reasonable in relation to proposed work scope
- Levels of personnel support appear to be reasonable in relation to proposed work scope
- Salary, benefits and FTE are calculated correctly
- Personnel costs are documented by name, title, % effort and annual salary
- Expenditures are listed in sufficient Account detail
- A21 unallowable expenditures are not included (see list)

#### A21 Unallowable Costs
- Equipment purchases > $5,000
- Capitalized space renovations or improvements
- Rent, utilities, custodial or occupancy costs for University owned space
- Mail stop, phone lines, (except fax recharges), phone tolls and LD (tolls and LD allowable if directly related to goods/services provided)
- Gifts, charitable contributions, political contributions
- Memberships
- Administrative support salaries unless effort is directly related to administrative services necessary to support the recharge activity
- Decorations
- STIP expense
- Fines or penalties
- Travel unless directly related to services necessary to support the recharge activity
- Advertising expense
- Any expense already paid by the Federal Government
- Generally unallowable expenses approved (including justification)

### Equipment Depreciation (If Budgeted)
- Equipment/renovation depreciation schedule(s) are included in the proposal
- Equipment purchased in 2013-14 has not BEGUN to be depreciated on the recharge (already counted in the 2013-14 F&A Rate Proposal)
- Equipment/renovation depreciation schedule(s) has been added to the tracking worksheet
- Equipment Useful Life matches OP’s Useful Life Schedule
- Future annual budgeted depreciation included for multi-year approvals

### Working Capital (If Budgeted)
- Working Capital is not more than 16.6% of budgeted expense

### Liens
- Liens are included in the carry forward balance or in the current cost pool for rate calculation

### Subsidies (If Budgeted)
- Subsidy has been entered into the database record
- Supporting documentation of federals subsidy or program income activity
RECHARGE PROPOSAL CHECKLIST

Prior Year Fund Balances (Renewals only)
- Prior year balance as a % of proposed expense: _____%
- If greater than 8.3% (excluding working capital for surplus balances), list issue(s): __________________________
- Prior year balances are reflected accurately in rate calculation(s)
- If prior year balance includes STIP expense, it is not included in the budget and the dept will be advised to move it
- If prior year balance includes STIP income, it is included as a reduction to expense
- Review prior year approval letter for any stipulations

Overall Budget
- Fund balances match the ledger (adjusted for transfer of STIP expense and/or other adjustments)
- The budget breaks even

APPROVAL LETTER CHECKLIST (NEW OR RENEWAL)
- Annual Plan
- Prior Year surplus/deficit
- Planned working capital
- If prior year balance was > 8.3% of budgeted revenue, caution department regarding validity of business plan
- Project ID(s) requested and end dates updated
- UBIT Questionnaire attached (for new rates with external revenue is > 5% and/or $1,000)
- Subsidy application, amount and source
- CC Government & Business Contracts Unit in Approval Letter (if applicable)

APPROVAL CHECKLIST (DISCONTINUATION)
- Date last recharge revenue collected
- Reconciliation of the fund balance is clear, logical and adequately detailed
- Treatment of Deficit - charge to discretionary fund source
- Treatment of Surplus - (case by case - advise department to credit users)
- Check for existence of reserve fund(s) and treatment of balance(s)
- Recharge project(s) have been marked “inactive”