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ICP Dashboard

User Manual

Browser-Based Incurred Cost Proposal Preparation Tool

Version 1.0
March 2026

Comprehensive guide for preparing FAR-compliant Incurred Cost Proposals using the ICP Dashboard web application.

Table of Contents

Section A: Introduction

A.1 Purpose of This Manual

This manual provides step-by-step instructions for using the Incurred Cost Proposal (ICP) Dashboard, a browser-based web application that automates the preparation of ICPs required under FAR 52.216-7 for government contractors holding cost-reimbursable and time-and-materials contracts.

Target audience: Government contractor finance teams — Controllers, Accounting Managers, Cost Accountants — and consultants preparing ICP submissions on behalf of contractor clients.

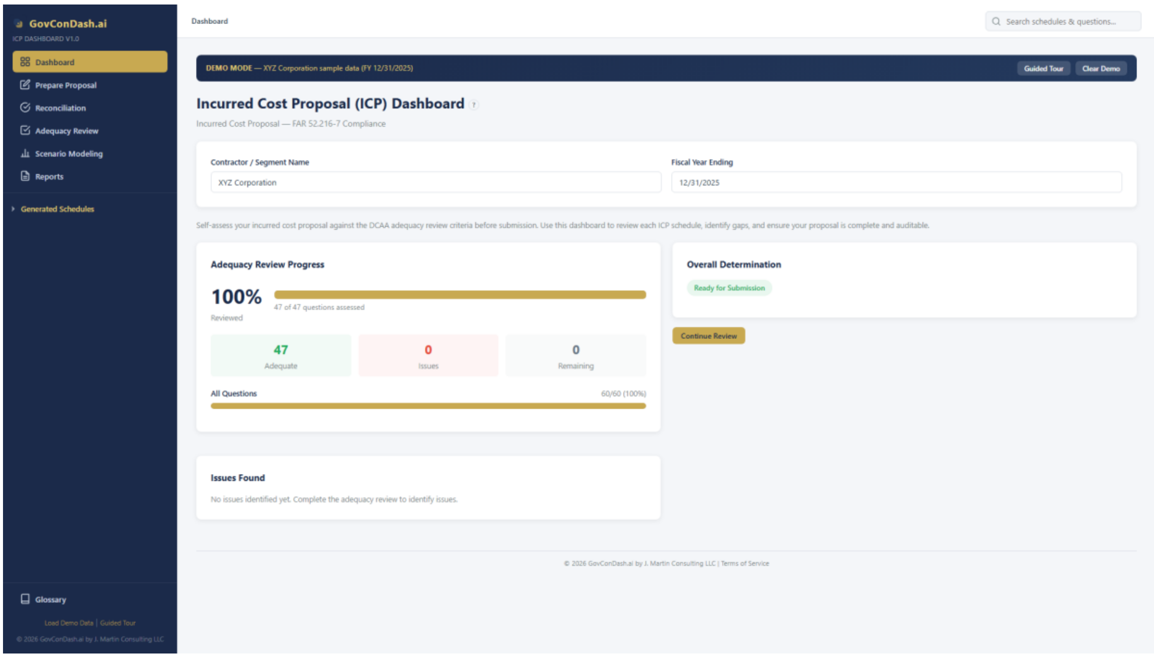

Figure 1: ICP Dashboard home page with XYZ Corporation demo data

A.2 What Is an Incurred Cost Proposal?

An Incurred Cost Proposal (ICP) is the annual submission that reconciles actual indirect costs against provisional billing rates used during the fiscal year. Required under FAR 52.216-7 (Allowable Cost and Payment) and FAR 52.232-7 (T&M Payments), the ICP must be filed within 180 days of the contractor's fiscal year end.

The ICP serves as the basis for DCAA's incurred cost audit, which determines final indirect cost rates. These final rates replace the provisional (estimated) billing rates used during the fiscal year, leading to either additional payments to the contractor or refunds to the government.

The ICE Model is DCAA's standard electronic format containing 15+ schedules that organize the contractor's cost data into a structured, auditable submission. The ICP Dashboard implements this format as a modern web application.

A.3 Purpose of the ICP Dashboard

The ICP Dashboard is a comprehensive browser-based tool that provides:

Automatic Schedule Generation: Enter your data once — Chart of Accounts, General Ledger, Job Cost Ledger, and Contracts — and the dashboard automatically computes all ICP schedules (A through O) without manual formula management.

Built-in DCAA Adequacy Review: The complete 47-question DCAA Adequacy Checklist (v3.4) is integrated directly into the dashboard, with progress tracking, auto-population from generated data, and exportable assessment reports.

Smart Validation Engine: Automated detection of FAR 31.205 unallowable costs, math consistency checks, completeness audits, and negative balance flagging — all running automatically after schedule generation.

Scenario Modeling: What-if rate analysis with CAS 410 base selection (TCI, Value Added, Single Element), target rate calculators, impact analysis, and side-by-side scenario comparison.

One-Click Excel Export: Multi-sheet Excel workbook export with number formatting and cross-sheet formula references.

Cross-Schedule Reconciliation: Real-time validation across all schedules with reconciliation checks that mirror DCAA audit procedures.

A.4 Benefits

The ICP Dashboard offers the following key benefits:

1. No Excel Expertise Required: The dashboard runs in any modern web browser. Users do not need advanced spreadsheet skills or knowledge of complex Excel formulas.

2. Automatic Computation Pipeline: Enter data once and all schedules are generated automatically. The 18-step computation pipeline handles schedule dependencies, circular references (IR&D/B&P), and formula precision rules.

3. Built-in Validation: The Smart Validation Engine catches errors before submission, including unallowable costs per FAR 31.205, math inconsistencies, missing data, and negative balances.

4. Scenario Modeling: Proactive rate optimization through what-if analysis enables contractors to evaluate alternative allocation bases, model cost movements, and justify base changes per CAS 410.

5. Excel Import/Export: Full compatibility with existing ICE Model workbooks through auto-import of .xlsm files and multi-sheet Excel export with number formatting and cross-sheet formula references.

6. Demo Data Environment: The built-in XYZ Corporation demo dataset (FY 12/31/2025) provides a complete, hands-on learning environment with all schedules pre-generated and 47 adequacy assessments completed.

A.5 System Requirements

Web Browser: Chrome 90+, Edge 90+, Firefox 88+, or Safari 14+ (Internet Explorer is not supported)

Installation: None required — the dashboard is a single HTML file (ice-dashboard.html)

Local Dependency: lib/xlsx.full.min.js (SheetJS library for Excel import/export, included with the dashboard)

Data Storage: Browser localStorage (no server or database required)

Display: Recommended 1920x1080 or higher resolution for optimal viewing of wide schedules (Schedule H has 39 columns)

Network: No internet connection required after initial file download — the dashboard operates entirely offline

A.6 How to Use This Manual

This manual is organized into six main sections and four appendices:

Section A: Introduction — Overview, purpose, system requirements, and manual organization (this section)

Section B: Dashboard Overview & Navigation — Interface tour, sidebar navigation, generated schedules tree, demo mode, and glossary

Section C: ICP Schedules Overview — Schedule data flow, reference table for all 20 schedules, formula precision rules, and key configuration flags

Section D: Getting Started — 7-Step QuickStart — Step-by-step data entry guide covering Setup through Certification and schedule generation

Section E: Practice Exercise — XYZ Corporation — Guided walkthrough of all generated schedules using the built-in demo data

Section F: Advanced Features — Smart Validation, Adequacy Review, Scenario Modeling, Base Change Analysis, Reports & Data Management, and Excel import options

Appendices: Regulatory references (A), Troubleshooting & FAQ (B), Excel mapping (C), and Tips & Best Practices (D)

Section B: Dashboard Overview & Navigation

B.1 Dashboard Home Page

The Dashboard is the home page displayed when the application loads. It provides a high-level overview of the current state of your Incurred Cost Proposal, including Key Performance Indicators (KPIs) for indirect rates, validation status, and adequacy review progress. Quick-start buttons provide one-click access to the most common workflows.

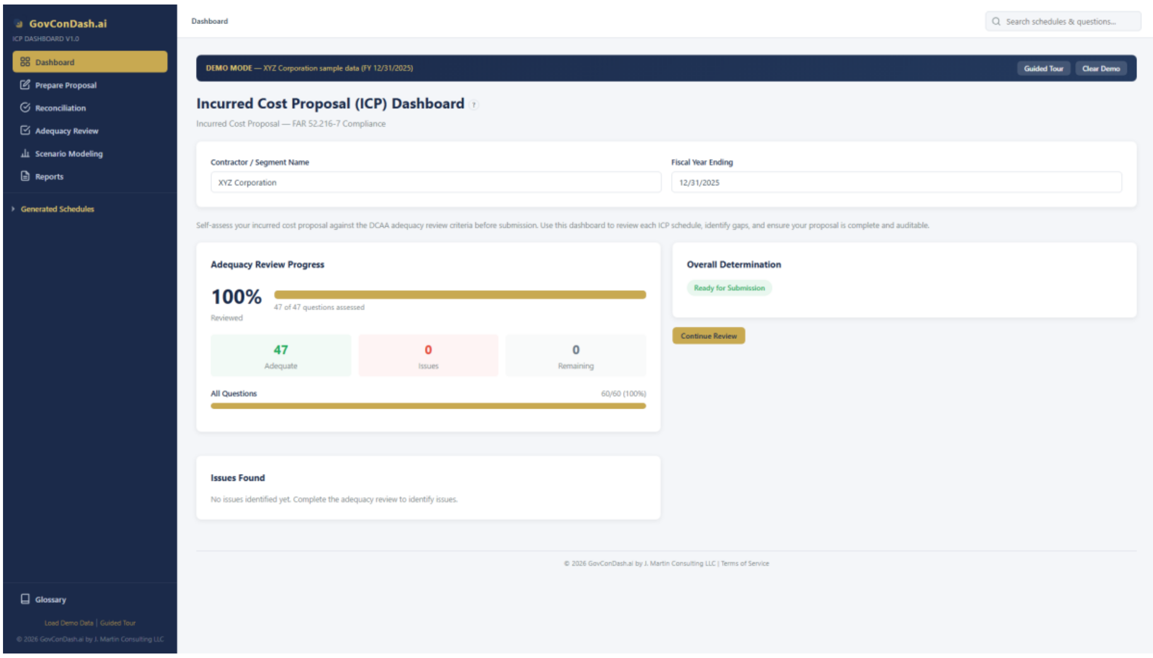

Figure 2: Dashboard home page with overview and quick-start buttons

The KPI cards at the top of the dashboard display computed indirect rates (OH, G&A, Fringe, COM), the number of validation findings by severity, adequacy review completion percentage, and data entry progress across all seven input steps.

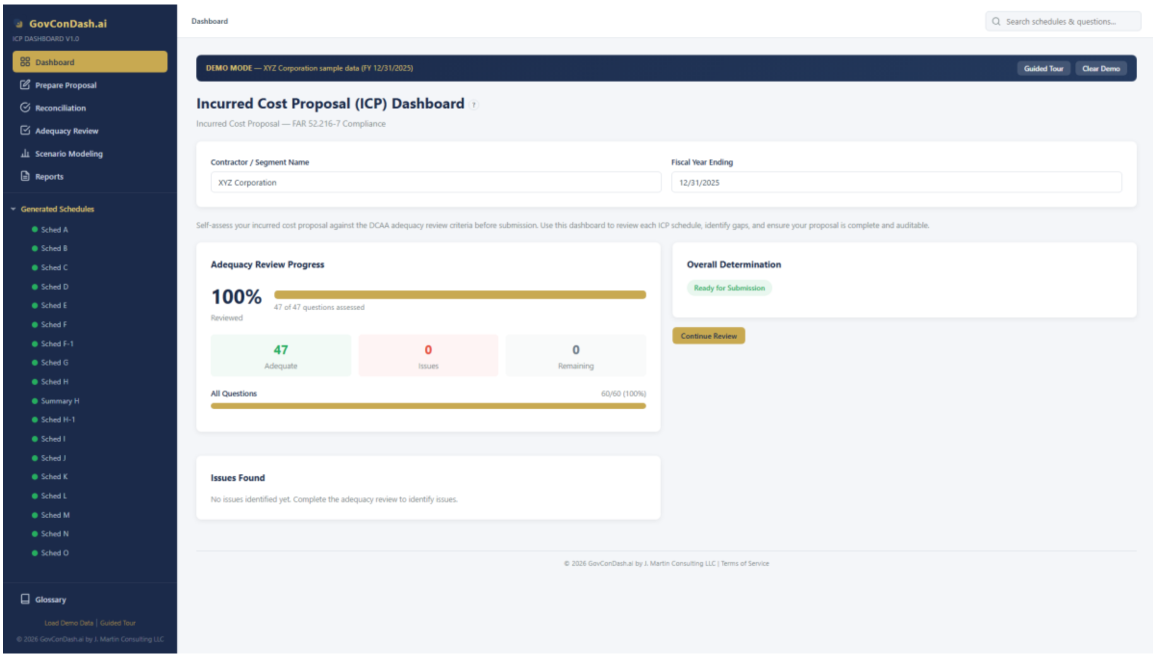

Figure 3: Dashboard KPI cards showing rate summary and validation status

B.2 Sidebar Navigation

The left sidebar provides access to all dashboard features through a hierarchical navigation structure. The main navigation buttons are:

Dashboard: Home page with KPIs and status overview

Prepare Proposal: Data input wizard with 7 sequential steps (Setup, COA, GL, JCL, Contracts, IRS 941, Certification)

Reconciliation: Cross-schedule validation, smart validation findings, data completeness audit, and adequacy auto-population

Adequacy Review: 47-question DCAA adequacy checklist with per-schedule assessment tracking and progress bars

Scenario Modeling: What-if rate analysis with CAS 410 base selection, target rate calculator, impact analysis, and scenario comparison

Reports & Data Management: Reports section with schedule Excel export, DCAA ICE Power Query (v1.07) workbook export, ICP Report, adequacy report export, and adequacy report view. Data Management section with audit package (ZIP) export, JSON export/import, and data reset.

Figure 4: Sidebar navigation panel

B.3 Generated Schedules Tree

Below the main navigation buttons, the sidebar displays an expandable tree of all generated ICP schedules (A through O, plus F-1, H-1, Summary H, and Fringe). Each schedule shows a colored status indicator:

Green dot: Schedule has been generated (complete) — click to view the schedule output

Gray dot: Schedule not yet generated (pending data entry and schedule generation)

Conditional schedules (D, F, F-1, J, K, L, Fringe) appear only when applicable based on your Setup configuration. For example, Schedules F and F-1 appear only when Cost of Money (CAS 414) is enabled.

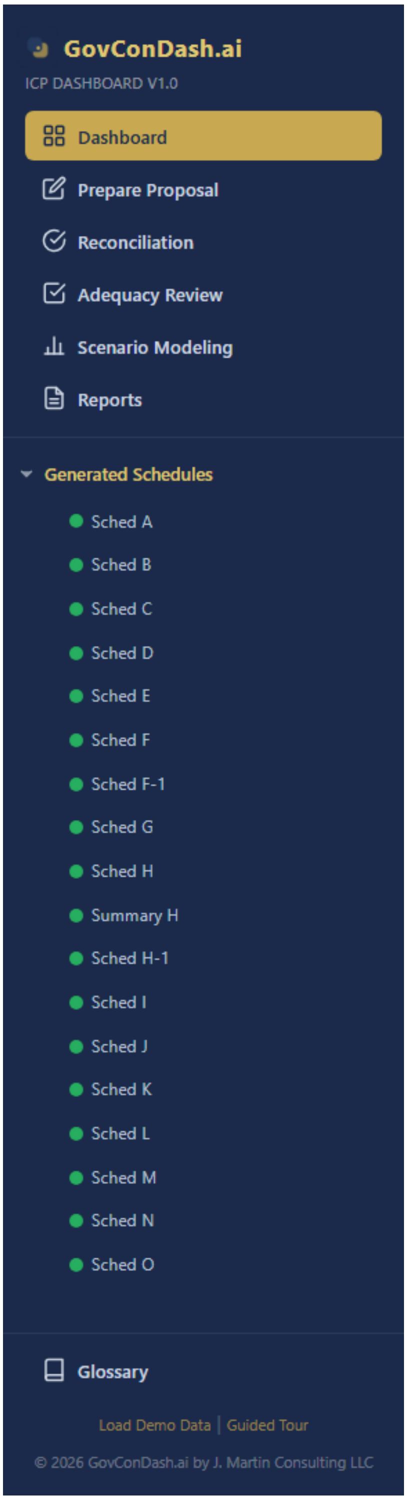

Figure 5: Generated Schedules tree in sidebar with status indicators

B.4 Adequacy Checklist Tree

The Adequacy Checklist section in the sidebar shows schedule groups with nested checklist items from the DCAA Adequacy Review (v3.4). Each group corresponds to a schedule or set of schedules, and contains the specific adequacy questions that apply to that schedule.

Click any checklist item to open the detailed assessment view where you can record Received (Yes/No/N/A) and Adequate (Yes/No) determinations along with free-text comments.

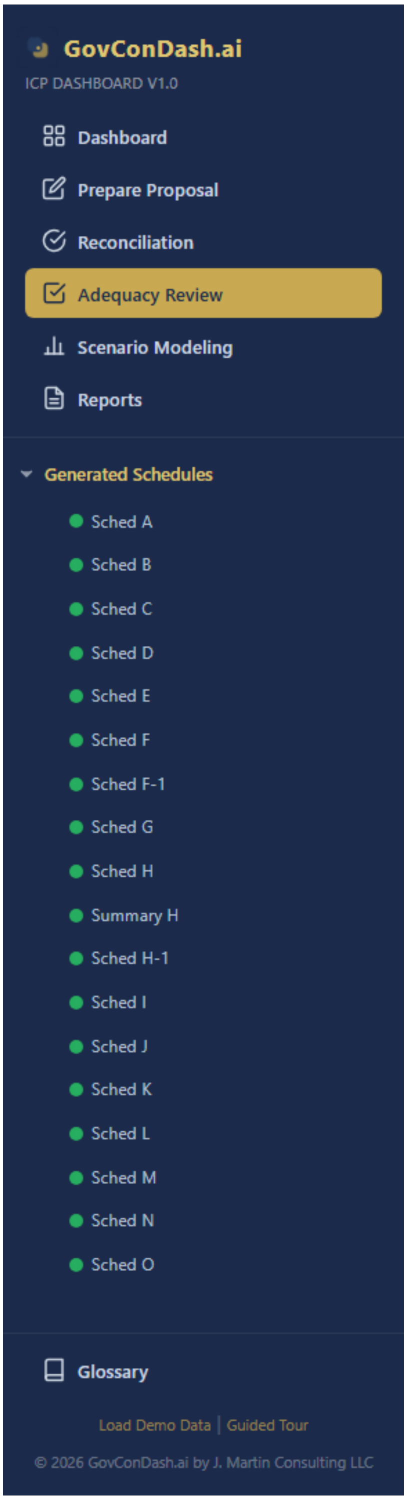

Figure 6: Adequacy Checklist tree in sidebar with schedule groups

B.5 Demo Mode

The dashboard includes a complete demo dataset for XYZ Corporation (FY 12/31/2025) that provides a fully functional, pre-populated environment for learning and practice. When demo data is loaded, a prominent banner appears at the top of every page confirming you are in Demo Mode.

To load demo data, click the "Load Demo Data" link in the sidebar footer. The demo includes 59 accounts, 151 GL entries, 8 contracts, all schedules pre-generated, 47 adequacy assessments completed, and 5 pre-built scenarios.

To exit demo mode, click "Clear Demo Data" in the demo banner. This removes all demo data and returns the dashboard to a clean state.

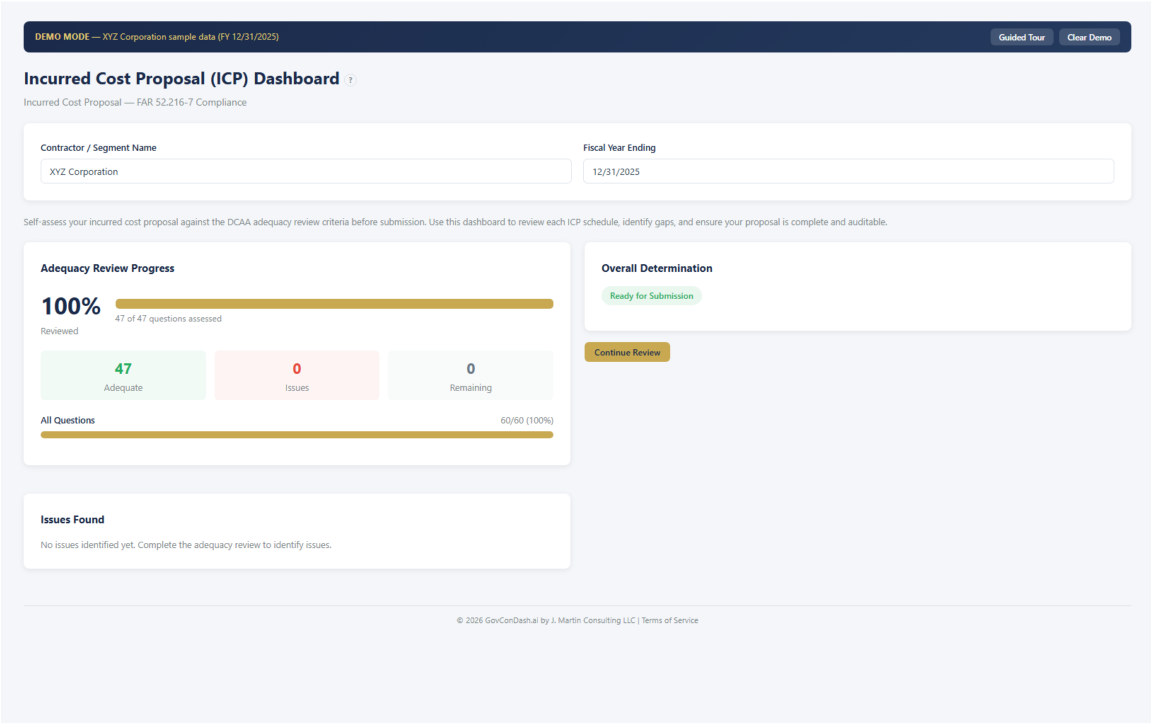

Figure 7: Demo mode banner at top of dashboard

B.6 Breadcrumb Navigation

When viewing a specific schedule or input step, a breadcrumb trail at the top of the content area shows your current location in the application hierarchy. The browser's back and forward buttons are fully supported through HTML5 History API integration.

Figure 8: Breadcrumb navigation showing current location

B.7 FAR/CAS Glossary

Accessible from the sidebar, the Glossary provides definitions of key government contracting terms, FAR and CAS references, and regulatory citations used throughout the dashboard. This reference is especially useful for users who are new to incurred cost proposals or government contract accounting.

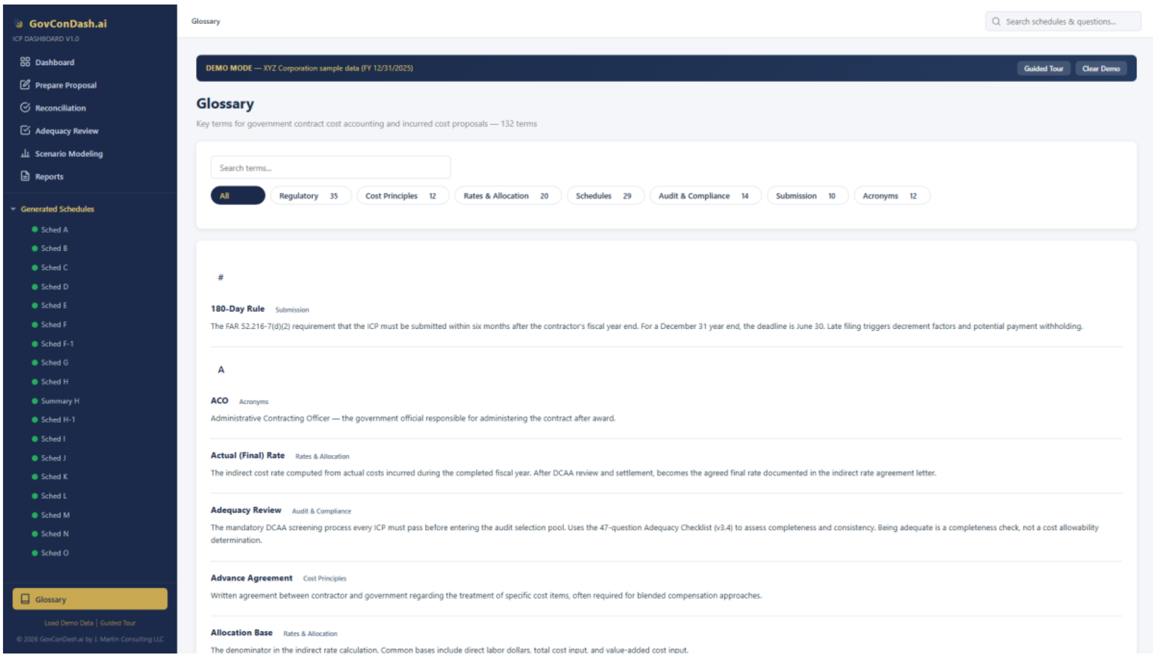

Figure 9: FAR/CAS Glossary reference page

Section C: ICP Schedules Overview

C.1 Schedule Data Flow

The ICP schedule pipeline follows a strict dependency chain. Understanding this data flow is essential for correctly completing the submission and interpreting validation results. The computation pipeline processes schedules in the following order:

Setup Configuration

↓

Schedule D (Intermediate Pools) → Schedule B (G&A Pool) → Schedule C (OH Pools) → Fringe

↓

Schedule H (Direct Costs by Contract) → Summary Schedule H

↓

Schedule E (Allocation Bases) → Schedule A (Rate Summary)

↓

Schedule H (with applied rates) → IR&D/B&P feedback to Schedule B

↓

Reconciliation Schedules (G, L, I, J, K, O, M, N) → Smart Validation

> **NOTE:** IR&D/B&P costs create a circular dependency between Schedules A, E, H, and B. The dashboard resolves this with a single-pass approach: it uses the G/L overhead rate (not the claimed rate) for IR&D/B&P overhead calculations in Schedule E, then feeds the IRDBP totals back into Schedule B. Since the OH rate is stable (no G&A dependency), a single pass is sufficient.

C.2 Schedule Reference Table

The following table lists all ICP schedules supported by the dashboard, their purpose, and whether they are conditional (appearing only when applicable based on Setup configuration):

Schedule	Name	Purpose	Conditional
A	Rate Summary	Master summary of all indirect rates (POOL / BASE = RATE)	No
B	G&A Expense Pool	General & Administrative indirect cost pool detail	No
C	Overhead Pool(s)	Overhead indirect cost pool detail (up to 6 pools)	No
D	Intermediate Pools	Intermediate cost pools (e.g., Occupancy) allocated to final pools	Yes
E	Allocation Bases	OH and G&A allocation base detail (labor, fringe, direct costs)	No
F	Cost of Money	CAS 414 facilities capital cost of money computation	Yes
F-1	Net Book Value	Supporting schedule for Schedule F — asset net book values	Yes
Fringe	Fringe Benefits	Fringe benefit expense allocation across pools	Yes
G	Reconciliation	Reconciliation of total costs to books of record	No
H	Direct Costs	Direct costs by contract with applied indirect rates (39 columns)	No

Schedule	Name	Purpose	Conditional
Summary H	Summary	Aggregated direct costs across all contract sections	No
H-1	Govt Participation	Government participation percentages by indirect cost pool	No
I	Cumulative Costs	Cumulative allowable costs and billings by contract	No
J	Subcontracts	Subcontract and intercompany cost detail	Yes
K	T&M Contracts	Time and materials contract detail	Yes
L	Payroll Reconciliation	Labor distribution vs. IRS Form 941 reconciliation	Yes
M	Decisions & Changes	Disclosure of CAS changes and accounting practice changes	No
N	Certificate	FAR 52.242-4 Certificate of Final Indirect Costs	No
O	Contract Closing	Contract completion and closing information	No

C.3 Formula Precision Rules

The dashboard follows precise computation rules to ensure exact numeric agreement with DCAA standards:

Indirect Cost Rates: 4 decimal places (e.g., 0.7774 displayed as 77.74%)

Cost of Money Factors: 5 decimal places (e.g., 0.00282)

Dollar Amounts: Rounded to the nearest whole dollar

Fringe on Contract: Math.round(labor x fringeRate x Fringe_Final)

OH on Contract: Math.round((labor + fringe x Fringe_in_OH_Base) x ohRate)

G&A Base: directPlusOH - (material + sub) x GA_Value_Added flag

C.4 Key Configuration Flags

These Setup options control how schedules are generated and how indirect rates are computed. They are configured in Step 1 (Setup) and affect the entire computation pipeline:

Fringe as Separate Rate: When Yes, fringe benefits are allocated as a separate indirect rate rather than being included in overhead. This creates a dedicated Fringe schedule and adds a fringe rate line to Schedule A.

Fringe in OH Base: When Yes, fringe costs are included in the overhead allocation base. This increases the OH base and decreases the OH rate, which can benefit contractors with high fringe costs.

G&A Base Type: Total Cost Input (TCI) or Value Added. TCI includes all direct and indirect costs in the G&A base; Value Added excludes direct material and subcontract costs. The choice is governed by CAS 410 and affects the G&A rate for all contracts.

Material OH: When Yes, a separate material handling overhead pool is used for material-related indirect costs.

Claiming COM: When Yes, Schedules F and F-1 are generated for CAS 414 Cost of Money computation. The Setup page displays a 3-card workflow for entering asset net book values, distribution/allocation percentages, and semi-annual Treasury rates. COM factors are calculated with 5-decimal precision.

Section D: Getting Started — 7-Step QuickStart

D.1 Overview

The Prepare Proposal page provides a 7-step wizard for entering all data needed to generate ICP schedules. A progress bar at the top tracks completion across all steps. The steps are designed to follow the natural data dependency order: you configure your accounting structure first (Setup), then enter your account data (COA, GL), then your contract data (JCL, Contracts), then supporting data (IRS 941), and finally the certification.

After completing the required steps, click "Generate All Schedules" to produce all applicable ICP schedules automatically. Required steps for schedule generation are: Setup, Chart of Accounts, General Ledger, Job Cost Ledger, and Contracts (Steps 1-5).

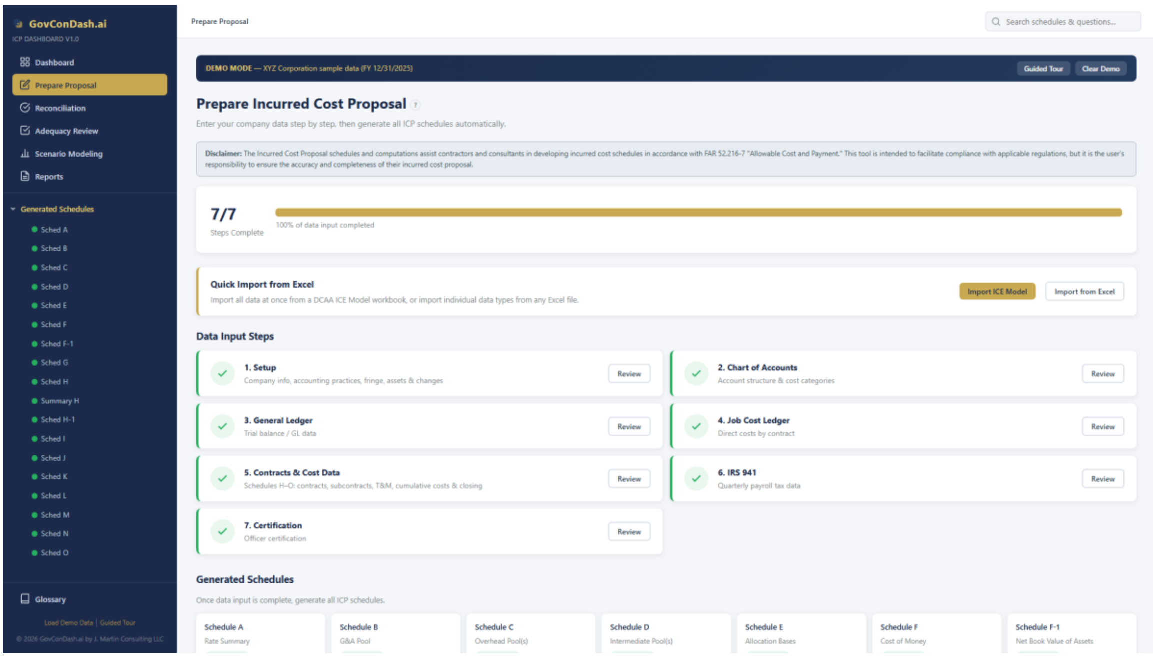

Figure 10: Prepare Proposal page with progress stepper and schedule cards

D.2 Quick Import Options

At the top of the Prepare Proposal page, two quick import options are available to accelerate data entry:

Import ICE Model: Automatically parses an existing ICE Model file (.xlsm or .xlsx) and populates all data fields. The importer reads Setup, Schedule B, C(1-6), D(1-6), H (all 39 columns), and L data.

Import from Excel: Opens the Generic Import Wizard for importing individual data types (Chart of Accounts, General Ledger, Job Cost Ledger, or Contracts) from any Excel file. The wizard includes automatic column detection, mapping, validation, and merge strategy options.

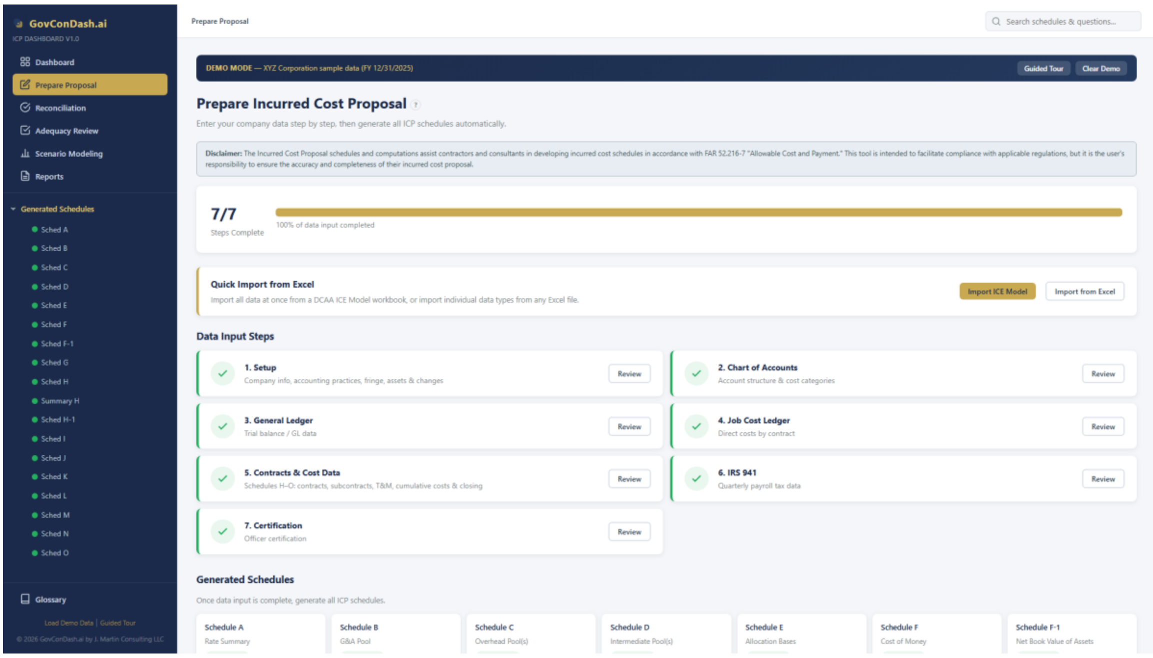

Figure 11: Quick Import from Excel banner at top of Prepare Proposal

D.3 Step 1: Setup

The Setup step configures your company information, accounting practices, and indirect cost pool structure. This is the foundation for all subsequent data entry and schedule generation.

Company Information

Enter your organization's identification and contact information:

Company Name: Full legal name of the contracting entity (e.g., "XYZ Corporation")

Fiscal Year End Date: The last day of the fiscal year being reported (e.g., "12/31/2025")

CAGE Code: Commercial and Government Entity code assigned by DLA (e.g., "1ABC2")

UEI Code: Unique Entity Identifier from SAM.gov (e.g., "XYZDEM0123456")

Address: Street, City, State, and ZIP code of the business unit

Point of Contact: Name, Email, and Phone of the person responsible for the ICP

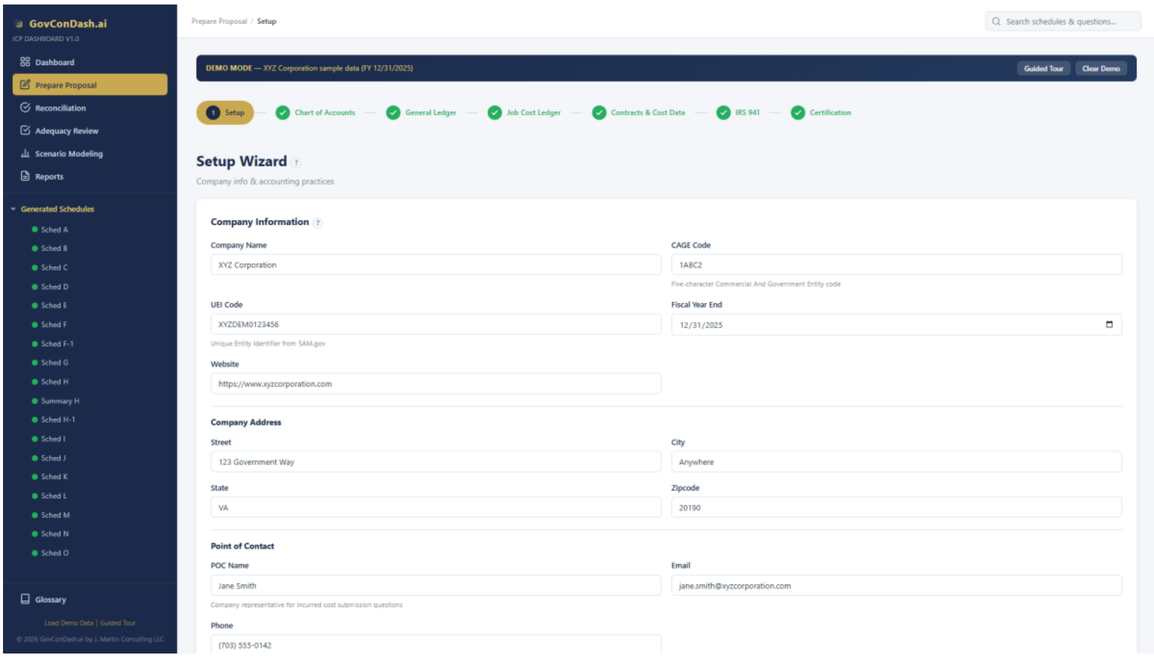

Figure 12: Step 1 Setup — Company Information and fiscal year configuration

Accounting Practices and Pool Configuration

Configure your indirect cost pool structure and accounting practice options:

Number of Overhead Pools: Select 1 through 6 overhead pools. Name each pool (e.g., "General Overhead", "Engineering Overhead").

Intermediate Pools: Select 0 through 6 intermediate pools (e.g., "Occupancy"). Specify the allocation basis for each (square footage, headcount, etc.).

Fringe Treatment: Choose whether fringe benefits are allocated as a separate indirect rate or included in overhead.

G&A Base Type: Select Total Cost Input (TCI) or Value Added as the G&A allocation base per CAS 410.

Material Overhead: Enable if you maintain a separate material handling overhead pool.

Cost of Money: Enable if you are claiming CAS 414 facilities capital cost of money (generates Schedules F and F-1).

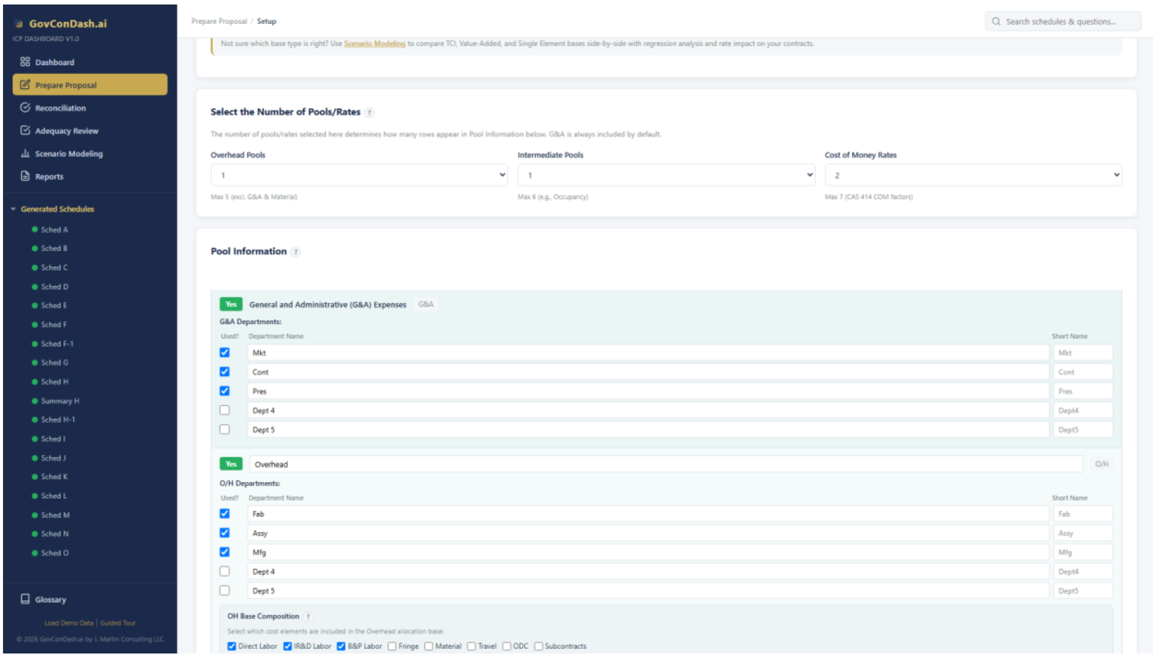

Figure 13: Indirect cost pool configuration (OH pools, intermediate pools, fringe)

13 General Questions

The Setup page includes 13 Yes/No questions from the ICE Manual that describe your contract portfolio and accounting practices. These questions help characterize your submission and control which schedules and input sections are displayed. Examples include whether you have flexible pricing contracts, T&M contracts, IR&D or B&P costs, and whether you have been granted a 941 waiver.

Each question has a helper icon that provides contextual guidance including applicable FAR/CAS references, auditor notes, and practical tips for answering correctly. Click the info icon next to any question for detailed regulatory context.

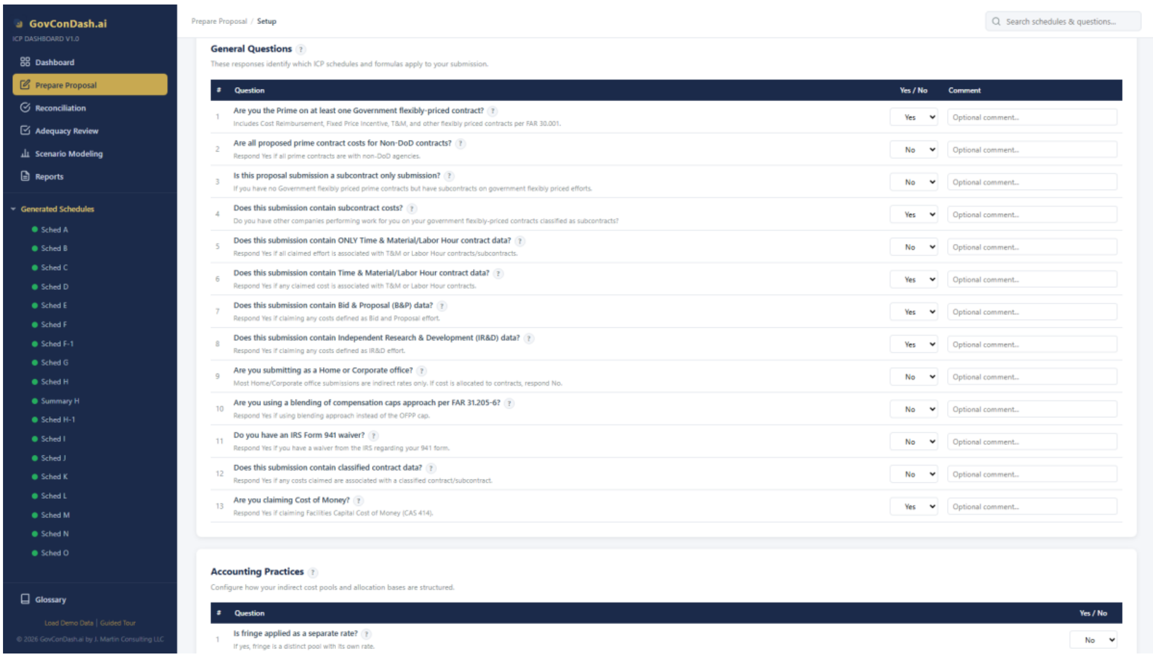

Figure 14: 13 General Questions from ICE Manual on Setup page

Cost of Money Setup (CAS 414)

When Cost of Money is enabled (General Question: Claiming COM = Yes), the Setup page displays three cards for CAS 414 computation:

Card 1 — Asset Categories & Net Book Values: Enter asset data with columns for Category (from a configurable category list), Description, Type (Recorded or Leased), Prior FYE NBV, Current Year Cost, and Current Year Depreciation (entered as a negative value). The dashboard auto-computes Current NBV (Cost + Depreciation) and Average NBV ((Prior FYE + Current) / 2) in shaded columns. Assets can be imported by pasting from a spreadsheet.

Card 2 — Distribution & Allocation Percentages: Directly distribute asset NBV to pools (OH, G&A) in a matrix table, then set allocation percentages for any undistributed balance. The allocation percentages must sum to exactly 1.00. Each asset row shows Average NBV, direct distribution amounts per pool, total distributed, undistributed amount, and auto-computed allocated amounts.

Card 3 — Treasury Rates: Enter the two semi-annual Treasury rates (H1 and H2) for the fiscal year. The applicable COM rate is the arithmetic mean per CAS 414-50(b), computed and displayed automatically. A link to the Treasury rates publication page is provided.

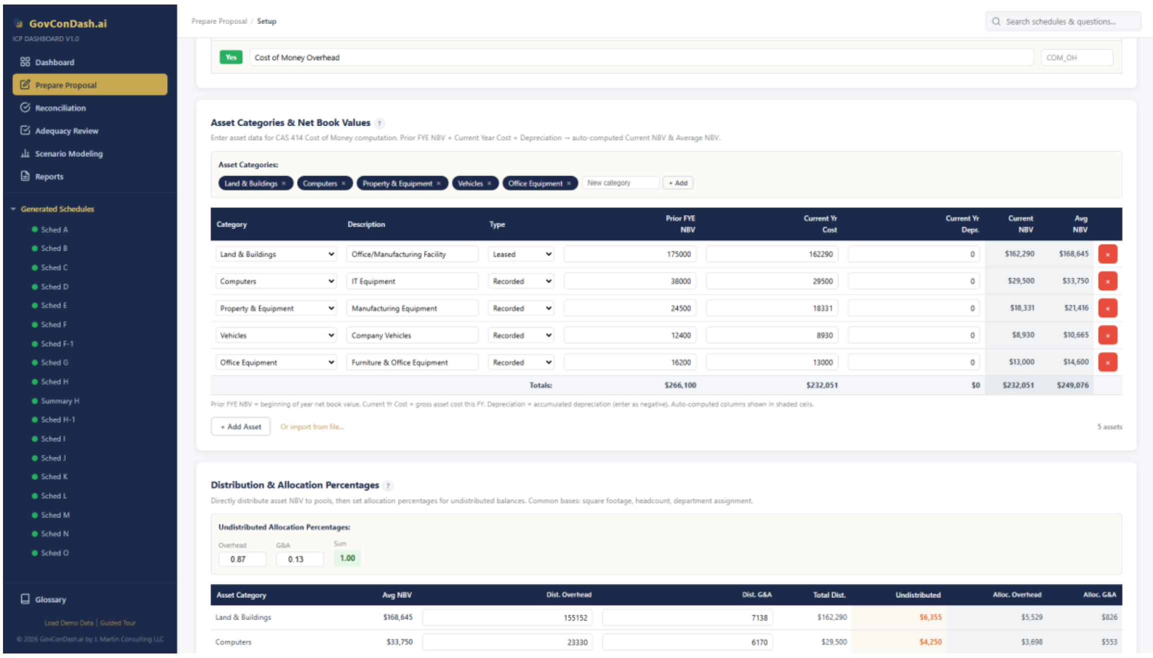

Figure 15: CAS 414 Cost of Money — Card 1: Asset Categories & Net Book Values

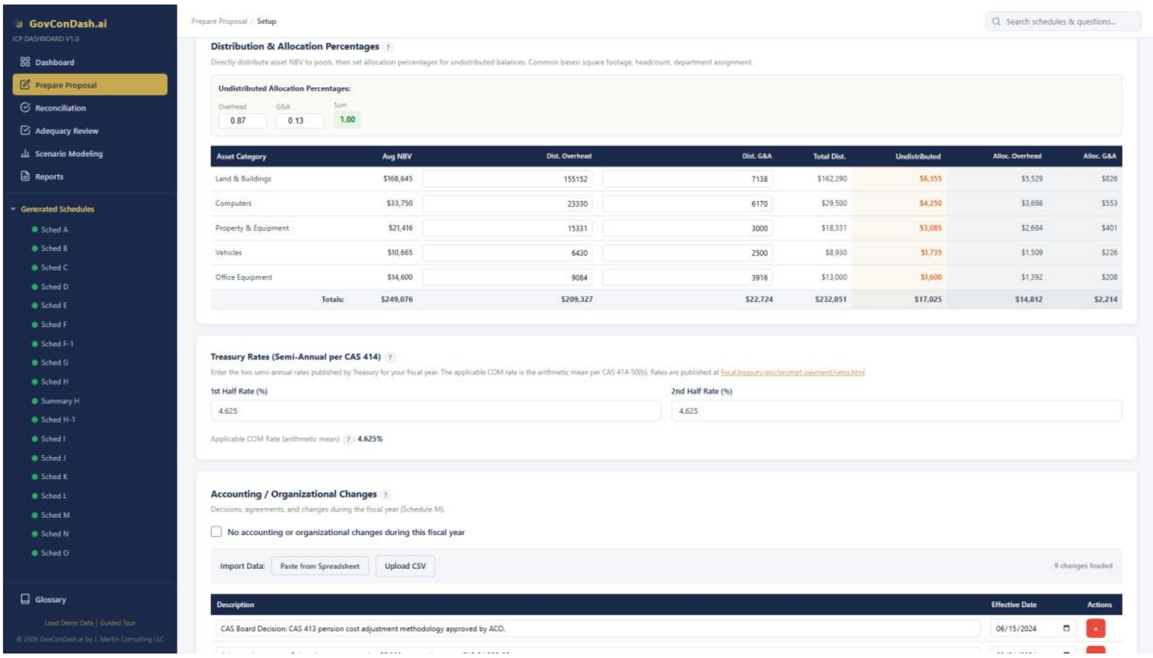

Figure 16: CAS 414 Cost of Money — Card 2: Distribution & Allocation Percentages

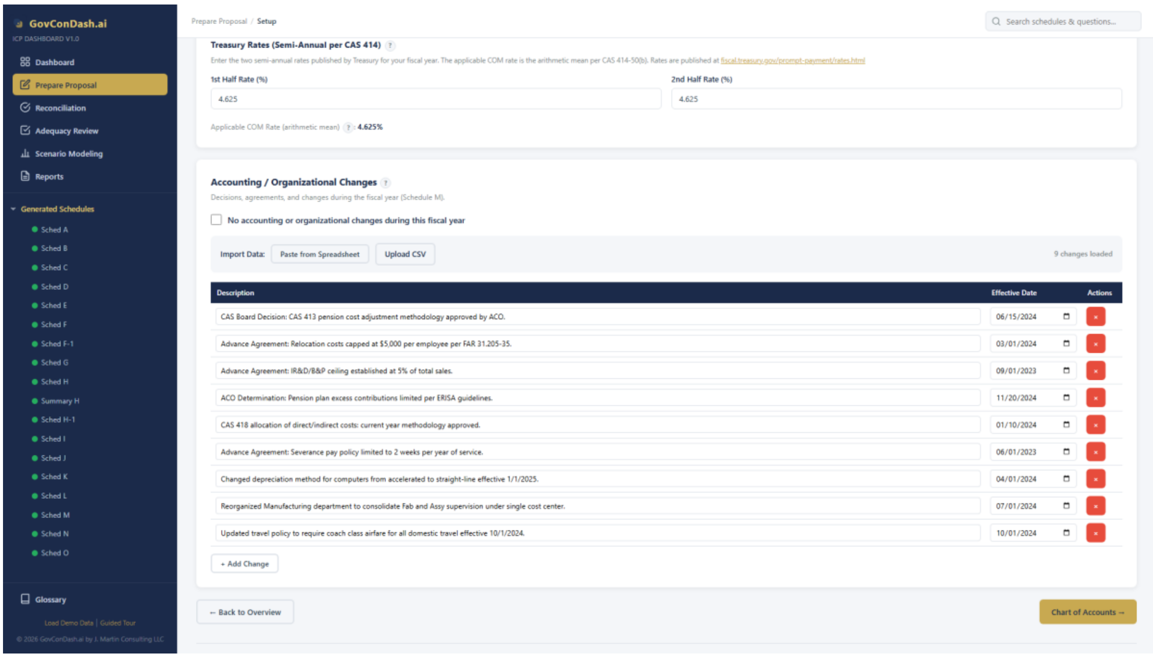

Figure 17: CAS 414 Cost of Money — Card 3: Treasury Rates

Schedule M — Accounting/Organizational Changes

The Setup page includes a section to record any CAS changes, ASBCA decisions, or accounting practice changes that occurred during the fiscal year. Check "No changes" if none occurred, or add entries with date, nature of change, and effect on costs. This data feeds directly into generated Schedule M.

D.4 Step 2: Chart of Accounts

The Chart of Accounts (COA) defines your account structure for the fiscal year. Each account must be assigned a cost category and pool:

Account Number: Your internal account identifier (e.g., "5010", "6100-001")

Account Name: Descriptive name (e.g., "Direct Labor", "Office Supplies")

Cost Category: Direct, OH (Overhead), G&A, Intermediate, or Fringe

Pool Assignment: Must exactly match a pool name from Setup configuration

> **NOTE:** Pool assignments must exactly match pool names configured in Setup. For example, if your OH pool is named "General Overhead", each OH account must have its pool assignment set to "General Overhead" — not "OH" or "Overhead". This exact matching ensures correct schedule generation.

You can enter accounts manually in the table or import data using the import bar at the top of the form. Three import options are available: Import Excel (opens the Generic Import Wizard), Paste from Spreadsheet (reveals a paste area for tabular data), and Upload CSV. The system automatically detects duplicate account numbers and displays validation warnings.

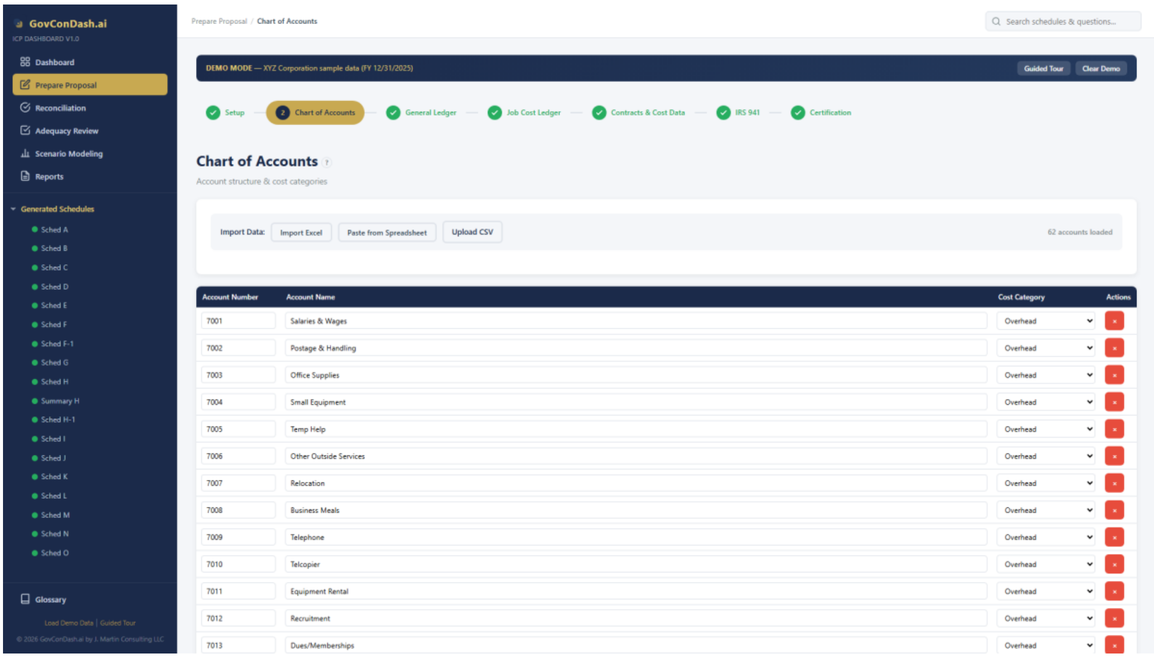

Figure 18: Chart of Accounts table with pool assignments

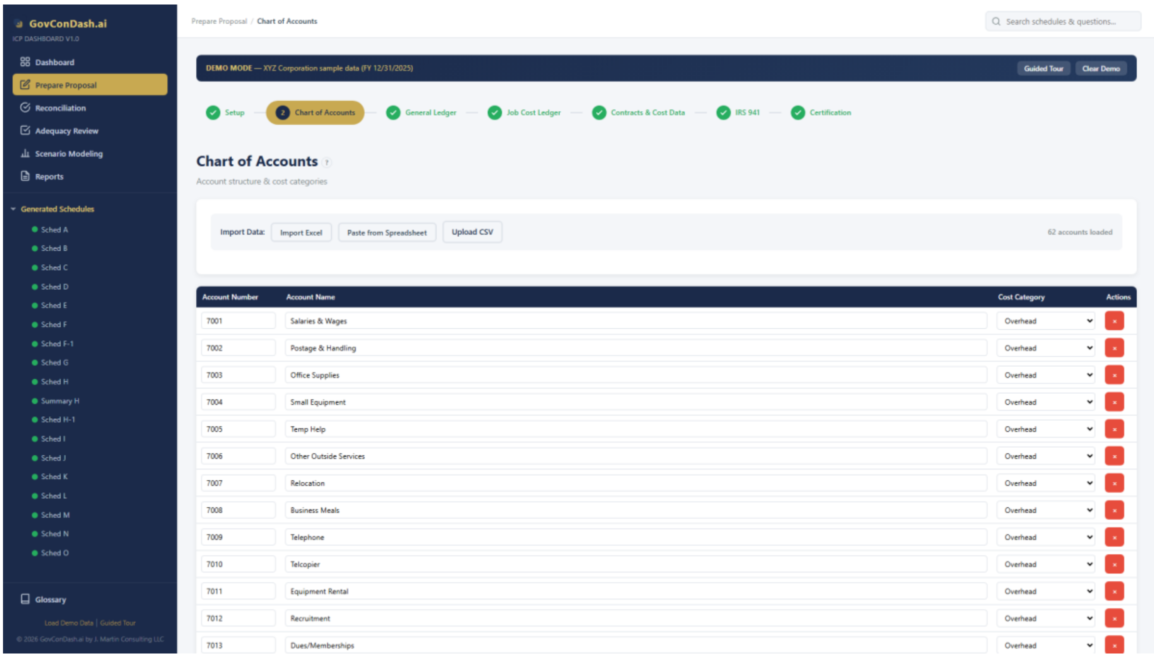

Figure 19: Chart of Accounts import bar for Excel/CSV data loading

D.5 Step 3: General Ledger

Enter your fiscal year trial balance or general ledger data. Each GL entry maps to an account in your Chart of Accounts:

Account Number: Must match an account number in the Chart of Accounts

Account Description: The GL account description (auto-populated if matching COA)

Amount: Positive for debits/expenses, negative for credits. Use accounting sign convention consistent with your trial balance.

The GL form has two views: an Import View for loading raw data (via Import Excel, Paste from Spreadsheet, or Upload CSV), and a Schedule View with pool-based tabs (G&A, OH Pools, Fringe, Intermediate, Direct Costs). The Schedule View displays a matrix where each account shows Per G/L amount, Adjustments, Claimed amount, and Notes columns. An "Auto-populate from GL Entries" button fills the matrix from imported raw data.

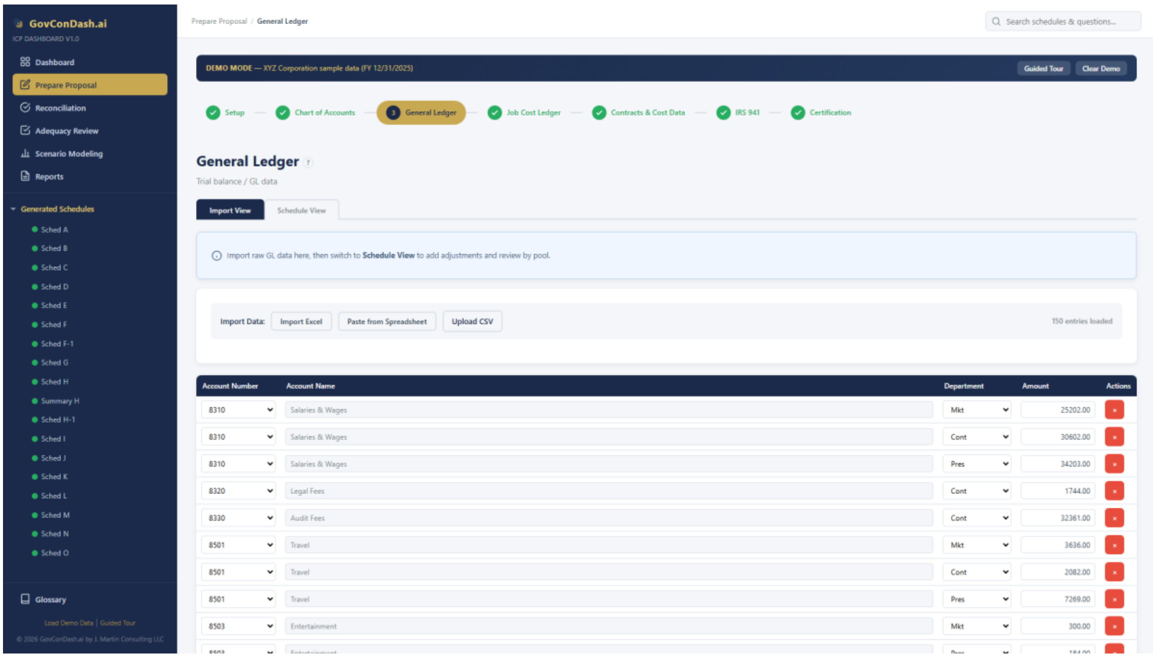

Figure 20: General Ledger data entry with account balances

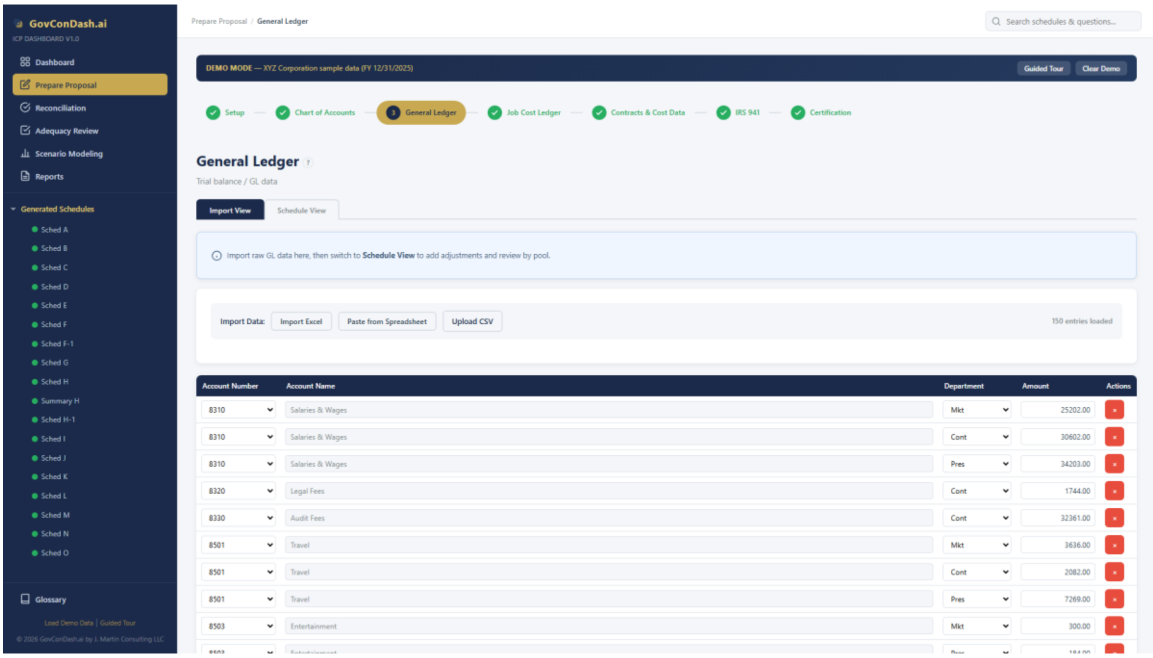

Figure 21: General Ledger import view for raw data loading

D.6 Step 4: Job Cost Ledger

Enter direct costs by contract and cost element. The Job Cost Ledger (JCL) provides the direct cost detail that feeds into Schedule H:

Contract Number: Must match a contract number entered in Step 5 (Contracts)

Cost Element: Labor, Material, Subcontract, Travel, or Other Direct Costs (ODC)

Amount: The dollar amount for this cost element on this contract

The JCL is the bridge between your accounting system's direct cost data and the ICP's Schedule H. Each entry should represent the total for that cost element on that contract for the fiscal year.

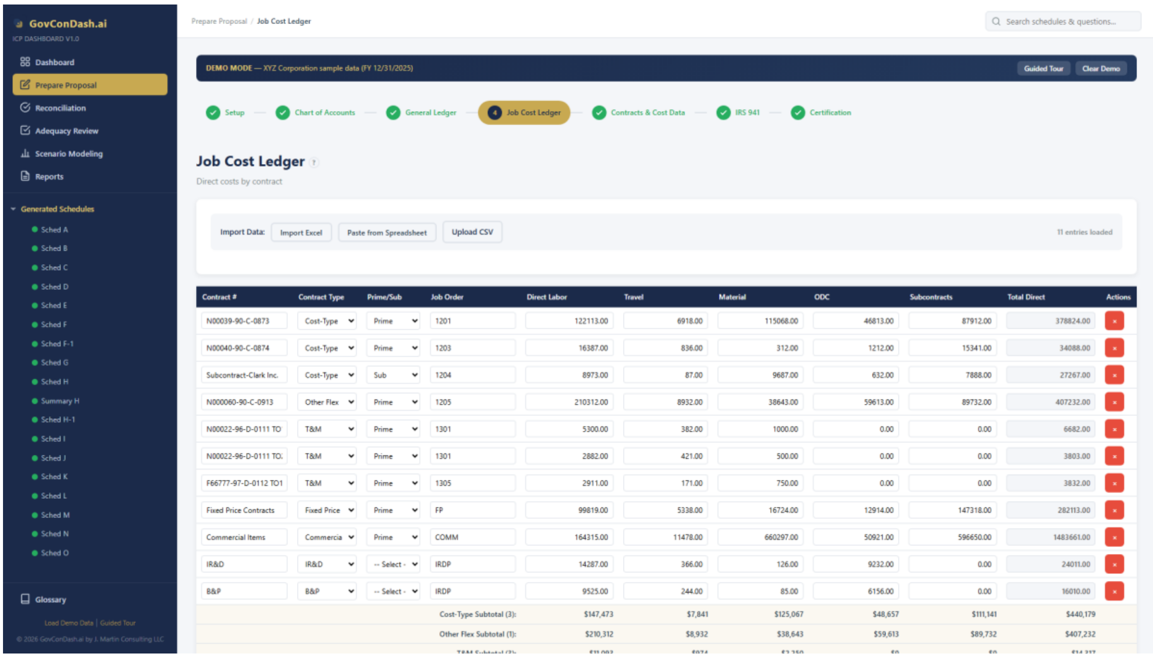

Figure 22: Job Cost Ledger with costs by contract and cost element

D.7 Step 5: Contracts & Cost Data

Step 5 is the most comprehensive input step, combining five sub-sections that feed Schedules H through O. The page subtitle reads "Schedules H through O — Contract details, subcontracts, T&M labor, cumulative costs, and contract closing."

Contracts (Schedule H)

Enter your contract master data in a 12-column table:

Contract #: The official contract number (e.g., "FA8101-23-C-0001")

Contract Type: Cost-Type, Other Flex-Priced, T&M, Fixed Price, or Commercial

Name/Description: Short descriptive name (e.g., "Avionics Support Services")

Prime/Sub: Whether your company is the prime contractor or subcontractor

Ceiling Amount: Contract ceiling before fee

POP Start / End: Period of performance date range

Status: Current contract status (active, physically complete, etc.)

Subject to Penalty: Whether FAR 42.709 penalty provisions apply

Subcontracts (Schedule J)

Shown when the General Question "Contains Subcontract Costs" is Yes. A detailed 19-column table with grouped headers captures subcontractor identification (CAGE, UEI, sub number), contact information (name, address, POC), financial data (value, FY cost incurred), and performance period. Data can be entered manually or imported from Excel.

T&M Contract Detail (Schedule K)

Shown when T&M contracts exist. For each T&M contract, enter material and ODC amounts, then add labor categories with contract rate ($/hr), hours worked, and computed totals.

Cumulative Cost Data (Schedule I)

An 8-column table for cost-type, flex-priced, and T&M contracts (excludes FFP and Commercial). Captures prior year settled costs, unsettled prior year costs, contract limitations/rebates, billing data (PV number, date billed through, cumulative billed amount), and physical completion status. A "Populate from Contracts" button auto-fills the contract list.

Contract Closing Information (Schedule O)

An 11-column table grouped by contract type (Cost-Type, Other Flex-Priced, T&M) consistent with Schedule H section grouping. Columns include Contract Number, Order Number, Contract Type, Period of Performance (start/end), Ready to Close status (Yes/No dropdown), Ceiling Amount, Fee, Level of Effort Hours Required, LOE Hours Actual, and Notes. Preparation footnotes at the bottom explain readiness-to-close criteria, ceiling computation, and fee details.

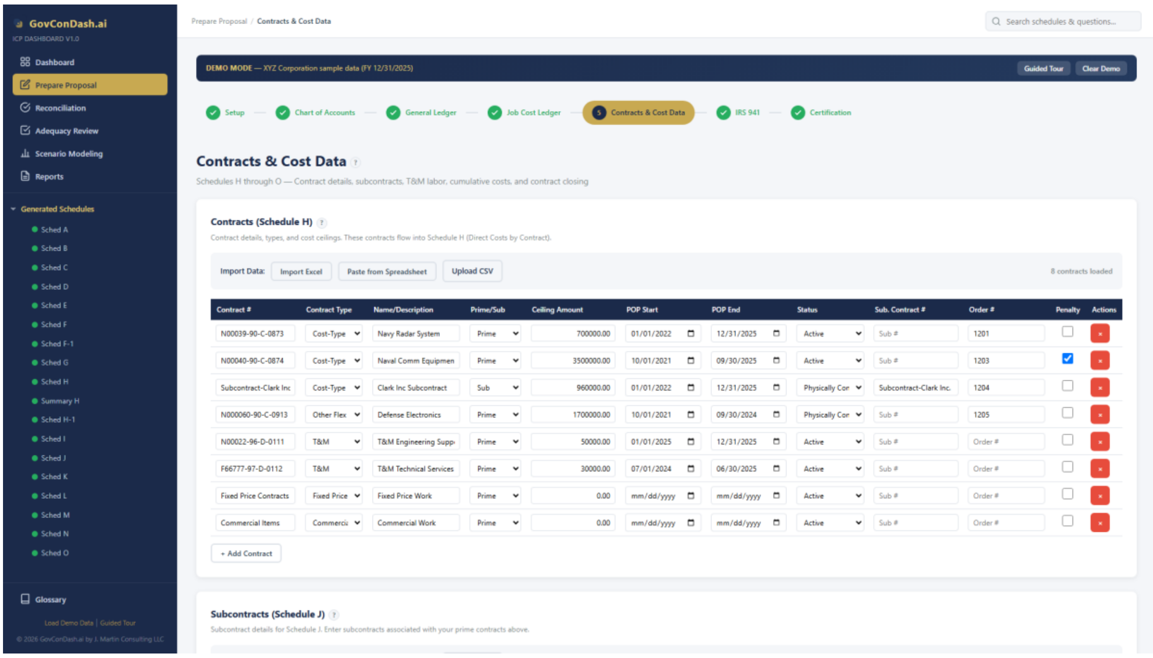

Figure 23: Contracts & Cost Data — comprehensive 5-section input for Schedules H through O

D.8 Step 6: IRS 941 Data

Enter quarterly payroll tax data from IRS Form 941 for the fiscal year. This data feeds Schedule L (Payroll Reconciliation), which compares labor distributed to indirect cost pools against total wages reported to the IRS:

Quarterly Wages: Q1 through Q4 total taxable wages from Form 941 filings

Current Year Accruals: Wages accrued but not yet paid at fiscal year end

Prior Year Accruals: Prior year wage accruals reversed in the current year

Other Adjustments: Any other adjustments to reconcile 941 wages to GL labor

> **NOTE:** This step is skipped if you answered "Yes" to the 941 Waiver question in Setup General Questions. A 941 waiver is typically granted by DCAA when the contractor can demonstrate that labor reconciliation is not meaningful for their cost structure.

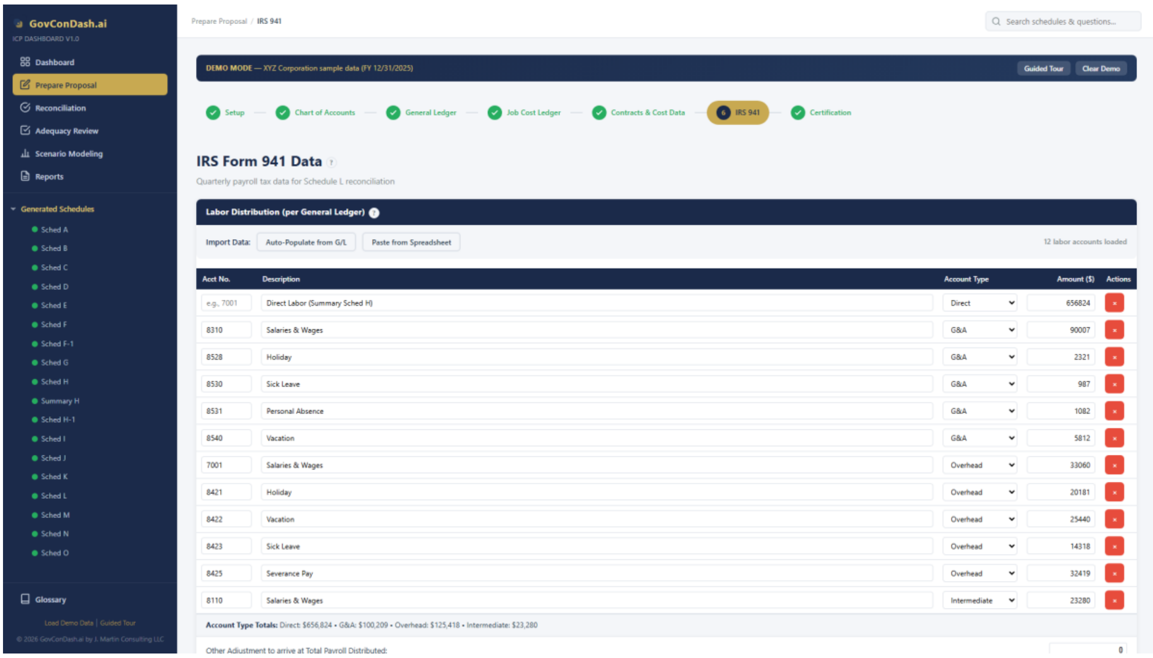

Figure 24: IRS 941 quarterly wage data for payroll reconciliation

D.9 Step 7: Certification

The Certification step captures the FAR 52.242-4 Certificate of Final Indirect Costs. This certificate is a legally binding statement by an authorized officer of the contractor that all costs included in the proposal are allowable in accordance with applicable cost principles and that the proposal does not include any costs that are expressly unallowable.

Period Covered: Fiscal Year From and To date fields specifying the reporting period

Signer Name: Full name of the officer authorized to certify the proposal

Signer Title: Official title (must be VP or CFO level)

Date Signed: The date the certification is executed

Digital Signature: A 500x160 pixel canvas area where the certifying officer draws their signature using a mouse or stylus. The signature is captured as a PNG image and stored with the proposal data. A pen color picker allows selection of ink color.

FAR Acknowledgment: A required checkbox confirming that the signer acknowledges the certification must be signed by a VP or CFO level officer.

> **NOTE:** The certification carries significant legal implications. False certification may result in penalties under the False Claims Act (31 U.S.C. 3729-3733). Ensure the signer is a duly authorized officer of the company.

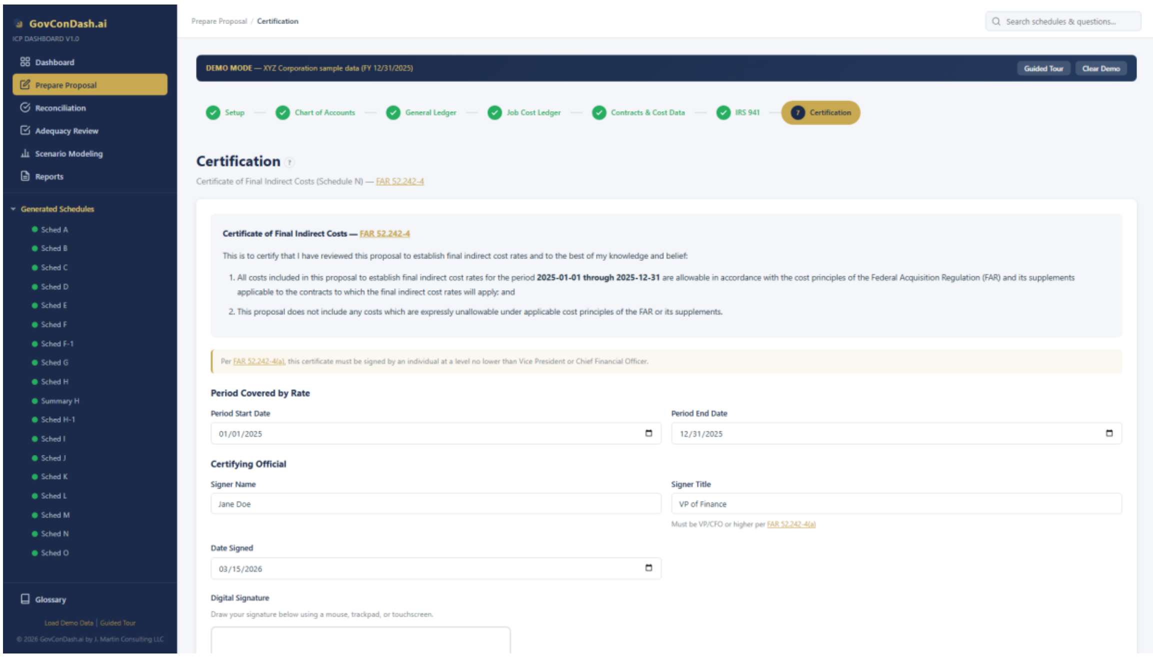

Figure 25: FAR 52.242-4 Certification with digital signature canvas

D.10 Generating Schedules

After completing Steps 1 through 5 (the minimum required), click "Generate All Schedules" on the Prepare Proposal page. The dashboard performs the following operations:

1. Data Validation: Verifies all required data is present and internally consistent

2. Computation Pipeline: Runs the 18-step schedule computation pipeline in dependency order

3. Schedule Generation: Produces all applicable schedules (A through O) based on your Setup configuration

4. Smart Validation: Automatically runs the Smart Validation Engine to detect unallowable costs, math inconsistencies, completeness gaps, and negative balances

5. Status Update: Updates the sidebar tree with green status dots for all generated schedules

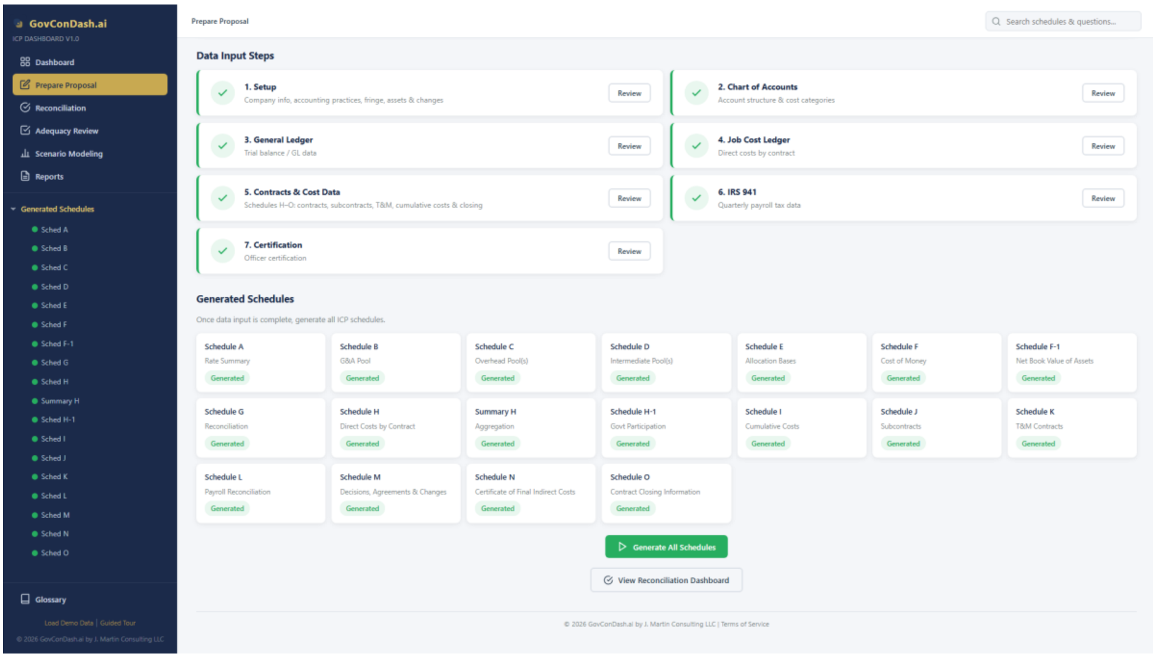

Figure 26: Generate All Schedules button on Prepare Proposal page

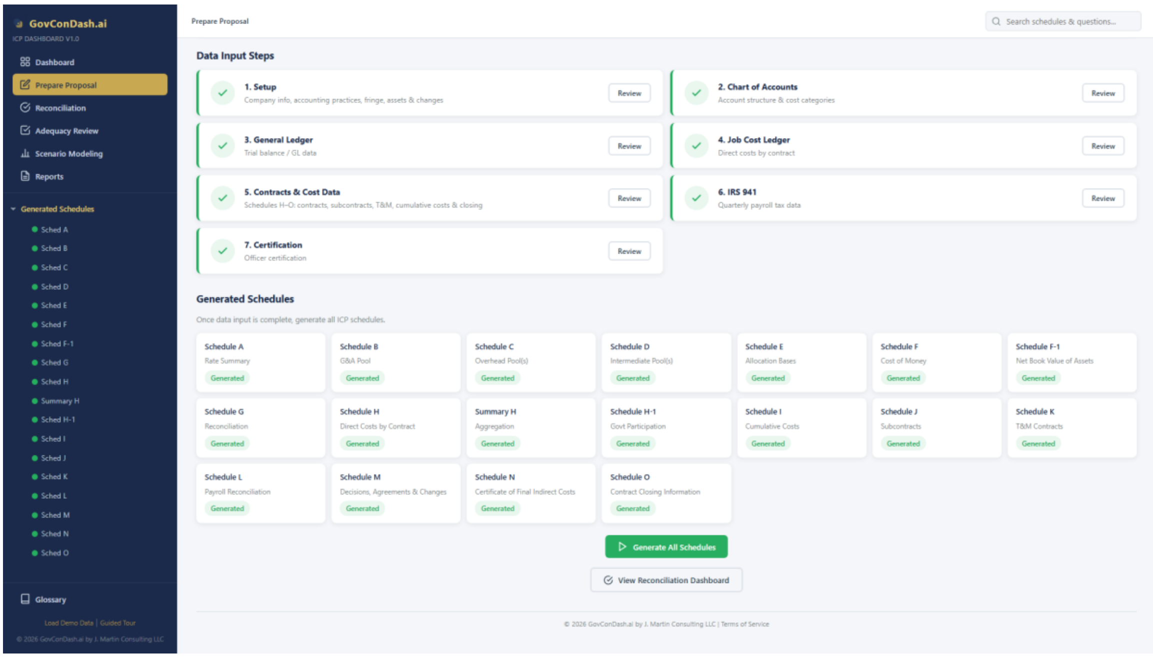

Figure 27: Generated schedule status cards grid showing all schedules

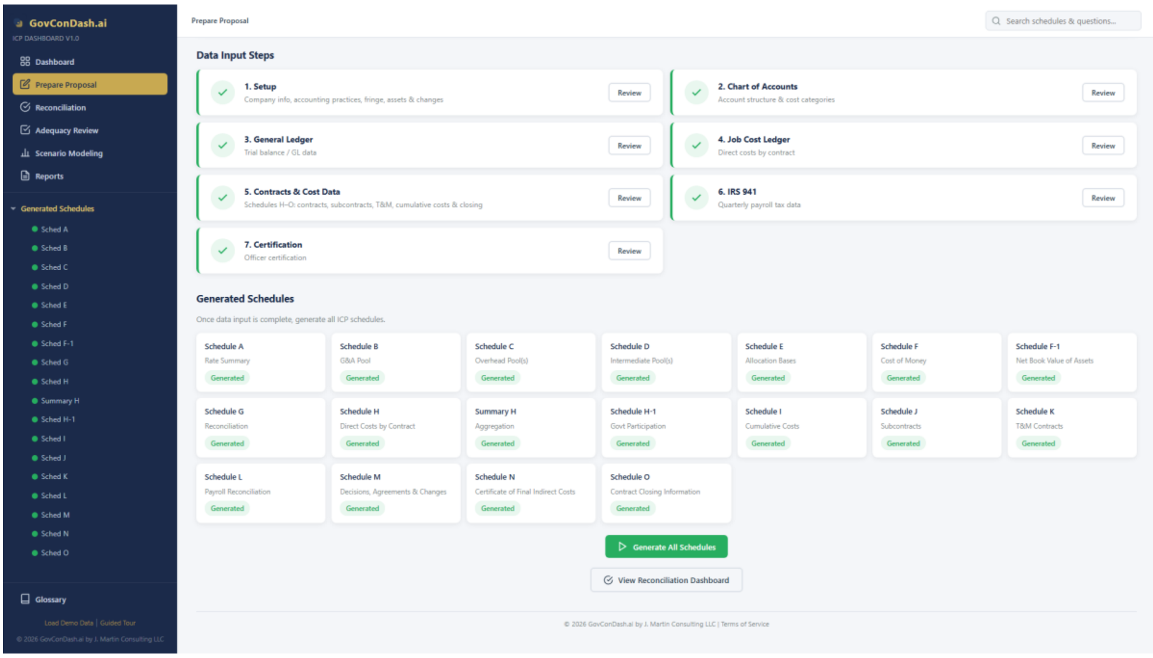

Figure 28: 100% completion progress bar with all steps completed

Section E: Practice Exercise — XYZ Corporation

E.1 Loading Demo Data

To practice with the dashboard using a complete, pre-populated dataset, load the built-in XYZ Corporation demo data:

Step 1: Click "Load Demo Data" in the sidebar footer area

Step 2: Accept the confirmation dialog that appears

Step 3: A demo banner appears confirming "Demo Mode — XYZ Corporation, FY 12/31/2025"

The XYZ Corporation demo includes:

- 59 accounts across Direct, OH, G&A, Intermediate, and Fringe cost categories
- 151 General Ledger entries for the current fiscal year
- 8 contracts (4 CPFF, 3 T&M, 1 FFP, 1 Commercial)
- All schedules (A through O) pre-generated with correct values
- 47 adequacy checklist assessments completed
- 6 smart validation findings (4 unallowable cost detections, 2 math verifications)
- 5 pre-built scenarios for rate analysis
- 4 years of historical data for regression analysis

E.2 Schedule A — Rate Summary

Schedule A is the master summary of all computed indirect rates. It displays rates in stacked pool blocks, with each block showing the POOL amount, BASE amount, and computed RATE. For XYZ Corporation:

Overhead Rate: 77.74% (Pool: $523,608 / Base: $673,451)

G&A Rate: 8.60% (Pool: $271,052 / Base: $3,151,320 TCI)

Occupancy Rate: 9.6303 (intermediate pool factor)

OH COM Factor: 0.00282 (5-decimal precision per CAS 414)

G&A COM Factor: 0.00282 (5-decimal precision per CAS 414)

Schedule references (Sched B, C, E, F) within the rate blocks are clickable links that navigate directly to the referenced schedule.

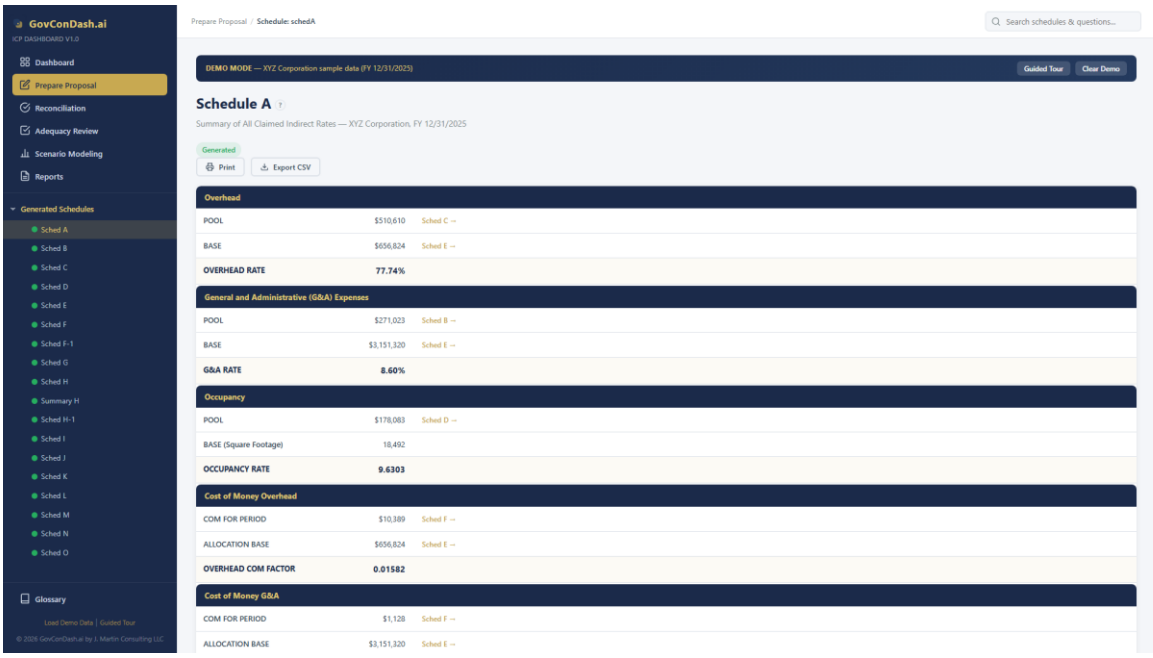

Figure 29: Schedule A — Indirect Rate Summary (OH, G&A, COM rates)

E.3 Schedule B — G&A Expense Pool

Schedule B shows the General & Administrative indirect cost pool in detail, including account-level breakdown, adjustments for unallowable costs, and the IR&D/B&P feedback amounts from Schedule H. The G&A pool total feeds into Schedule A for the G&A rate computation and into Schedule E as the pool amount for the G&A allocation base.

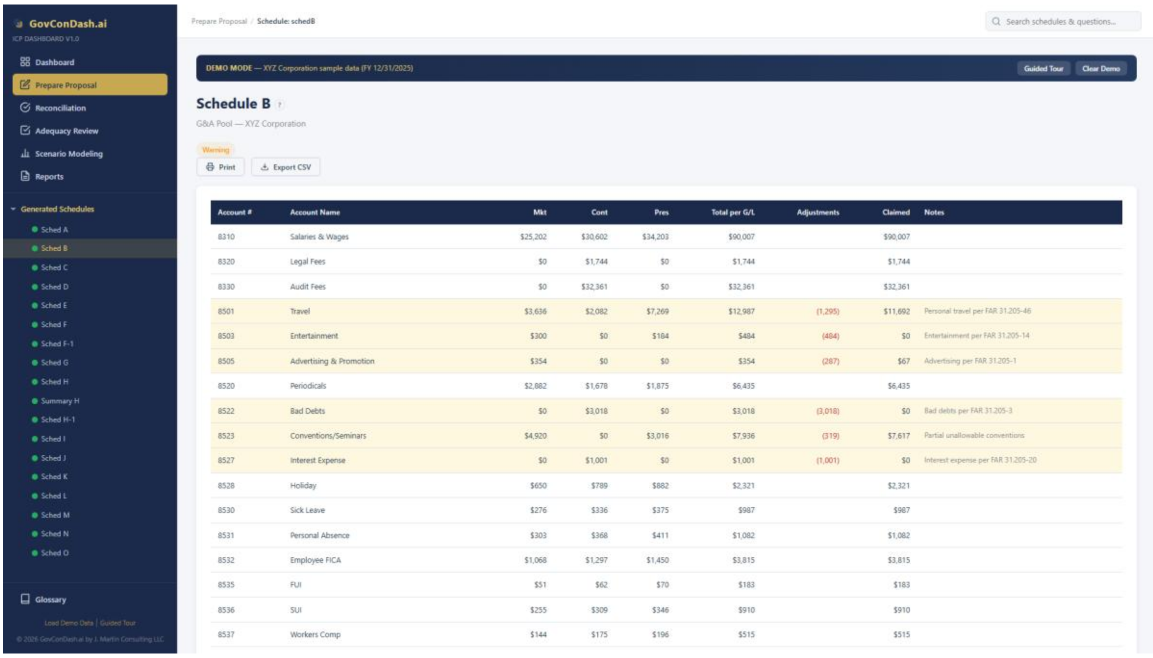

Figure 30: Schedule B — G&A Expense Pool Detail

E.4 Schedule C — Overhead Pool

Schedule C shows the overhead pool detail with account-level amounts. Each account displays three columns: Per G/L (the raw general ledger amount), Adjustments (claimed adjustments for unallowable or reclassified costs), and Claimed (the net amount included in the overhead pool). The dashboard supports up to 6 overhead pools, each rendered as a separate section.

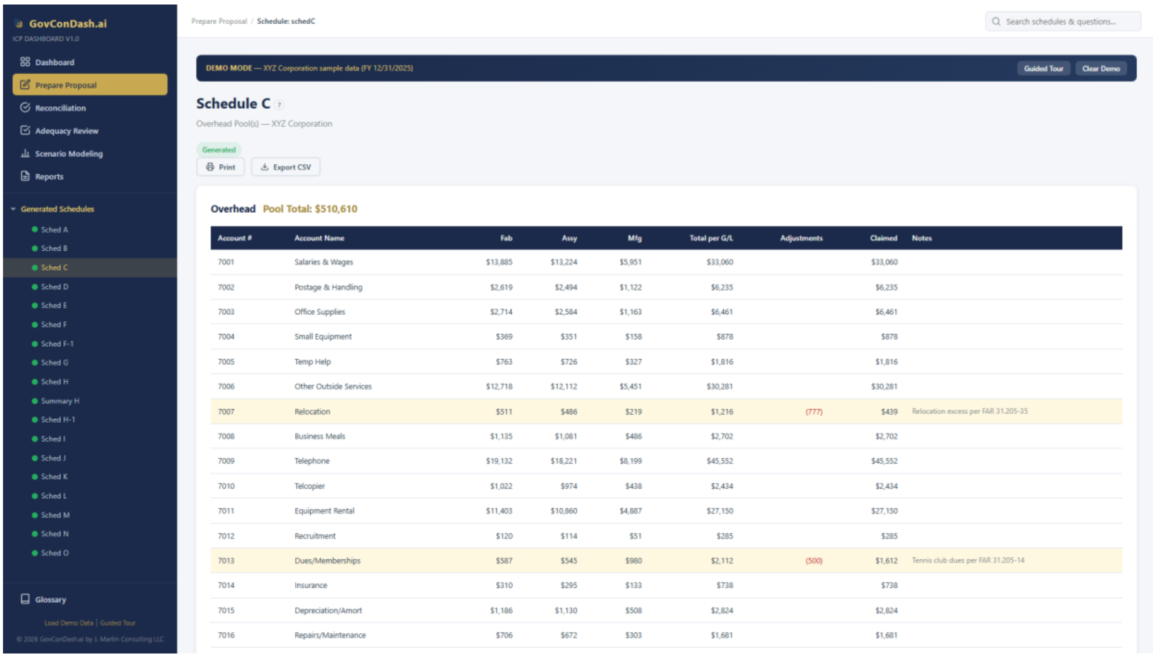

Figure 31: Schedule C — Overhead Expense Pool

E.5 Schedule D — Intermediate Pools

Schedule D shows intermediate cost pools such as Occupancy that are allocated to final indirect cost pools (OH and G&A) based on a specified allocation basis (e.g., square footage or headcount). The Occupancy pool for XYZ Corporation has a rate factor of 9.6303, which is applied to both the OH and G&A pools. Each recipient pool now shows expandable department-level breakdowns with sub-rows detailing each department's basis amount, percentage share, and allocated cost.

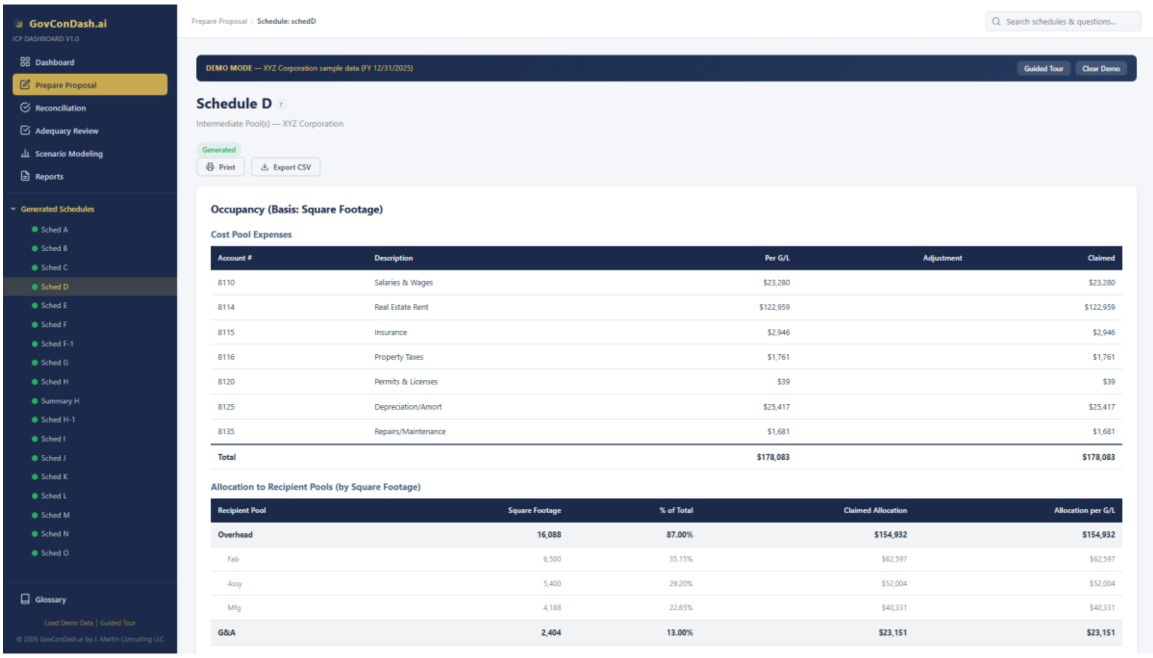

Figure 32: Schedule D — Intermediate Cost Pool (Occupancy)

E.6 Schedule E — Allocation Bases

Schedule E has two major sections that define the allocation bases for overhead and G&A rates:

OH Base Section: Contract Labor + IR&D/B&P Labor + Fringe Allocated to OH = Total OH Base. The OH base uses a 6-column layout showing label, Per G/L amount, Adjustments, Claimed amount, Notes, and Schedule Reference.

G&A Base Section: For TCI (Total Cost Input): the sum of all direct costs + overhead applied + fringe + intermediate costs = Total Cost Input. For Value Added: TCI minus direct material and subcontract costs. Explanatory footnotes at the bottom clarify the base computation methodology.

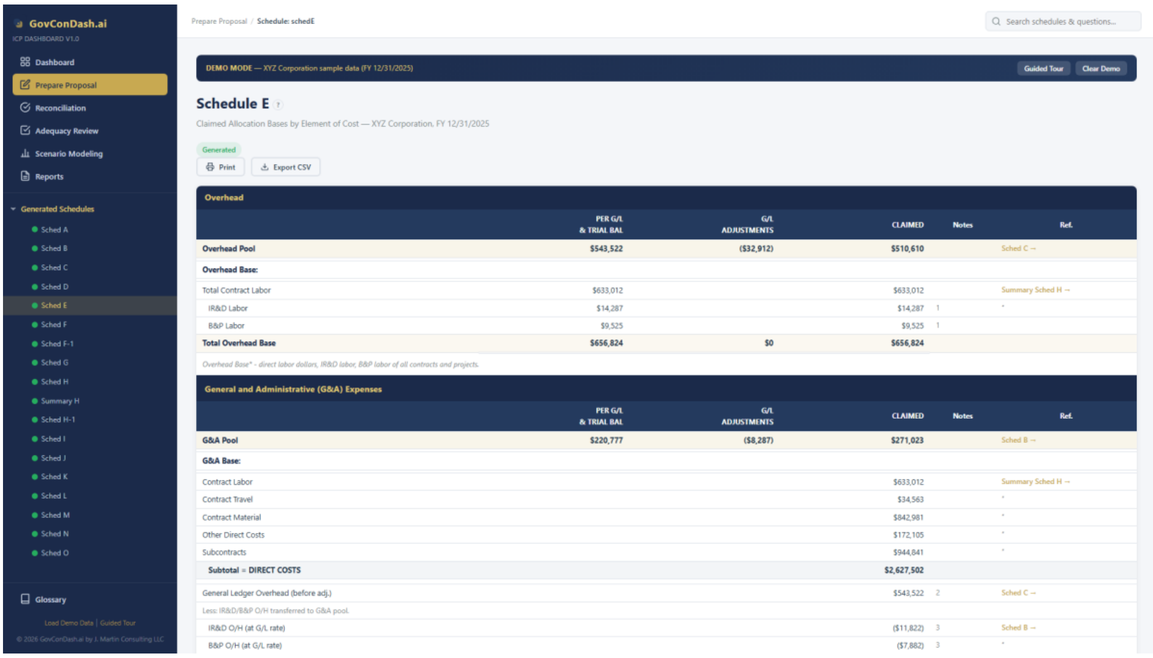

Figure 33: Schedule E — Allocation Base Detail (OH and G&A bases)

E.7 Schedule F — Cost of Money

Schedule F computes the CAS 414 Cost of Money (COM) using semi-annual Treasury rates and asset net book values. For XYZ Corporation, the Treasury rates are H1: 4.625% and H2: 4.625%. COM factors are computed per pool with 5-decimal precision (e.g., OH COM Factor: 0.00282, G&A COM Factor: 0.00282). The COM factor represents the cost of capital tied up in facilities and assets used in contract performance.

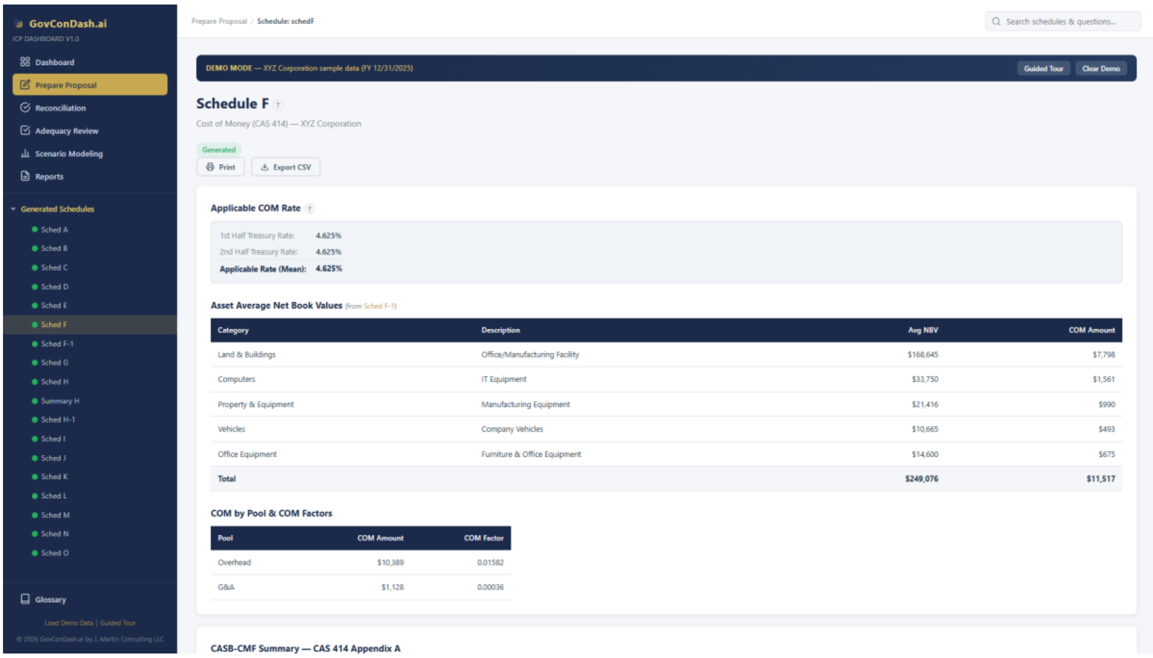

Figure 34: Schedule F — CAS 414 Cost of Money Computation

E.8 Schedule F-1 — Net Book Value

Schedule F-1 is the supporting schedule for Schedule F, organized into three sections:

Section 1 — Calculation of Average Net Book Values: A 7-column table showing each asset's Prior FYE NBV, Current Year Cost, Current Year Depreciation, computed Current NBV, and Average NBV with totals.

Section 2 — Direct Distribution & Allocation: Allocation percentages by pool showing how each asset's average NBV is distributed to OH and G&A pools, with distributed amounts and undistributed balance allocation.

Section 3 — Recorded vs Leased Classification: Classification of each asset as Recorded or Leased with PASS/FAIL status indicators confirming correct categorization.

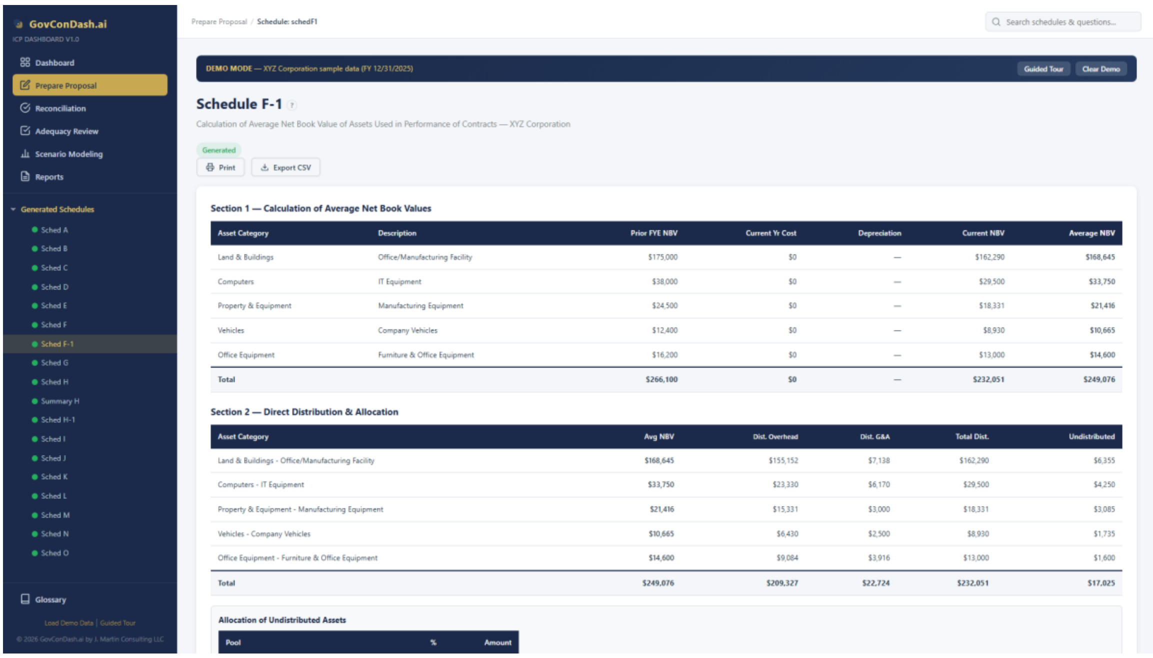

Figure 35: Schedule F-1 — Net Book Value of Assets

E.9 Schedule G — Reconciliation

Schedule G provides a total cost reconciliation comparing claimed costs against the books of record. This schedule verifies that the total costs in the ICP (direct + indirect) agree with the contractor's financial records. Any differences must be explained and resolved before submission.

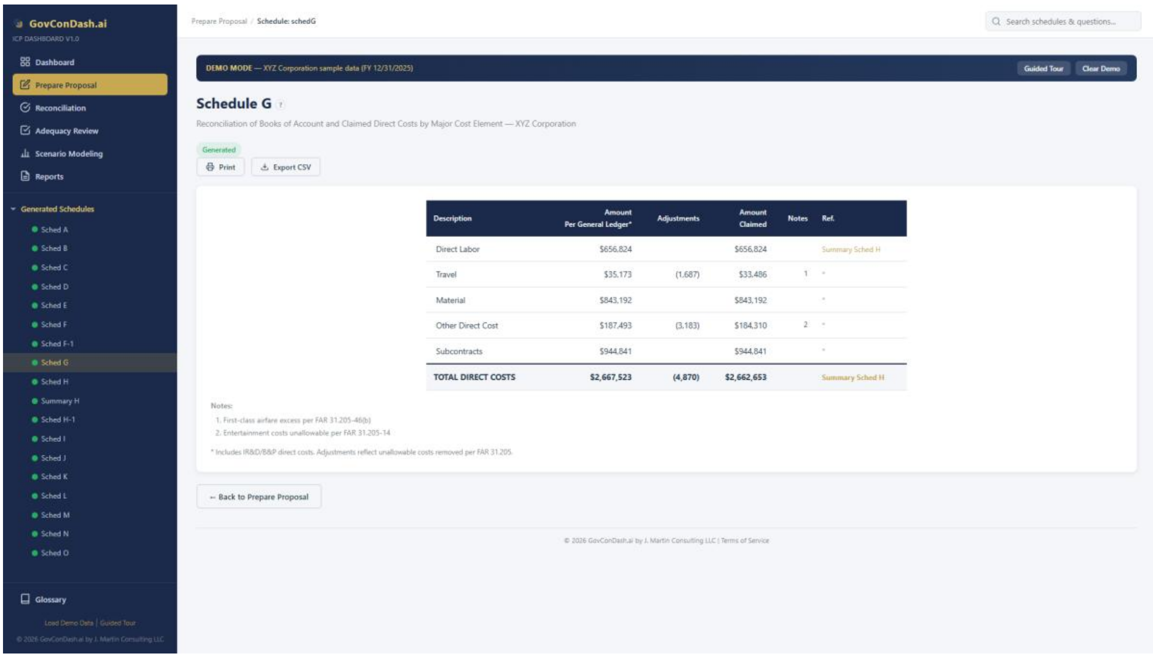

Figure 36: Schedule G — Total Cost Reconciliation

E.10 Schedule H — Direct Costs by Contract

Schedule H is the widest schedule in the ICP, showing direct costs by contract organized in five sections. The column layout is dynamic — Fringe columns appear only when fringe is configured as a separate rate, and a Material OH column appears only when material overhead is enabled. With all options active, the schedule contains up to 39 columns (A through AM). The five contract sections are:

Section A: Cost-Type Contracts (CPFF, CPIF, CPAF)

Section B: Other Flexibly Priced Contracts

Section C: Time & Materials (T&M) and Labor-Hour Contracts

Section D: Fixed Price Contracts

Section E: Commercial Items

IR&D/B&P: Independent Research & Development and Bid & Proposal costs

Each contract row shows direct costs by element (labor, material, subcontract, travel, ODC), applied fringe, applied overhead, applied G&A, applied COM, and total claimed amount.

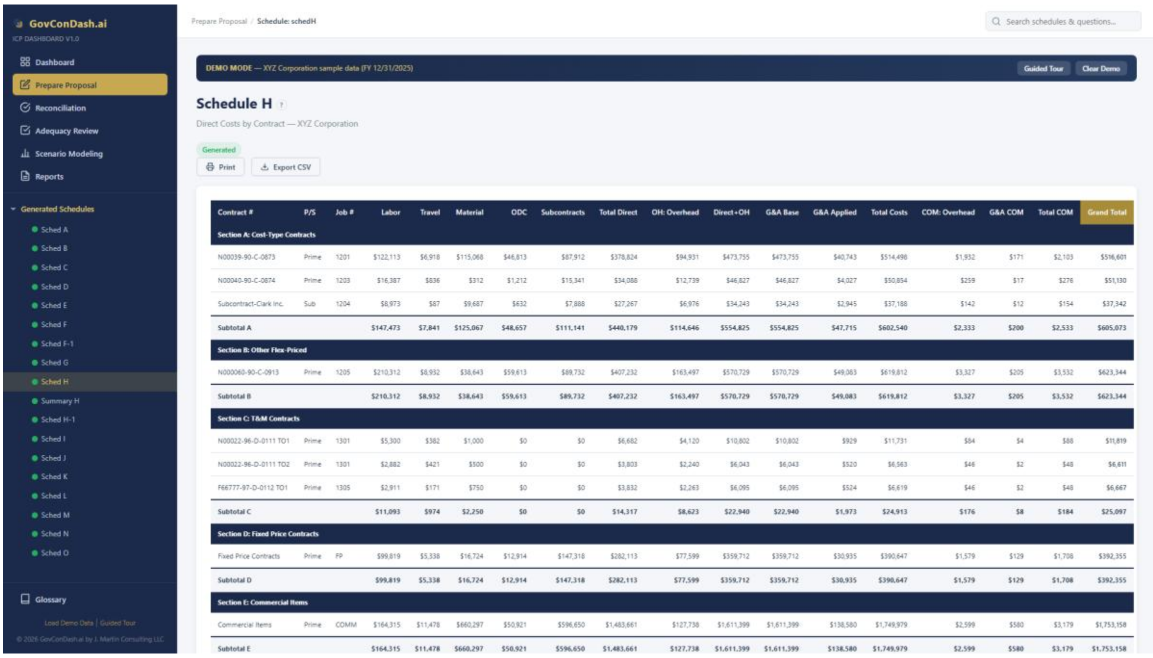

Figure 37: Schedule H — Direct Costs by Contract (39-column layout)

E.11 Summary Schedule H

Summary Schedule H aggregates all contract sections from Schedule H into a consolidated summary showing total direct costs, applied indirect rates, and total claimed amounts across the entire contractor entity. This summary feeds into Schedule E for the G&A base computation and provides the denominators for government participation calculations in Schedule H-1.

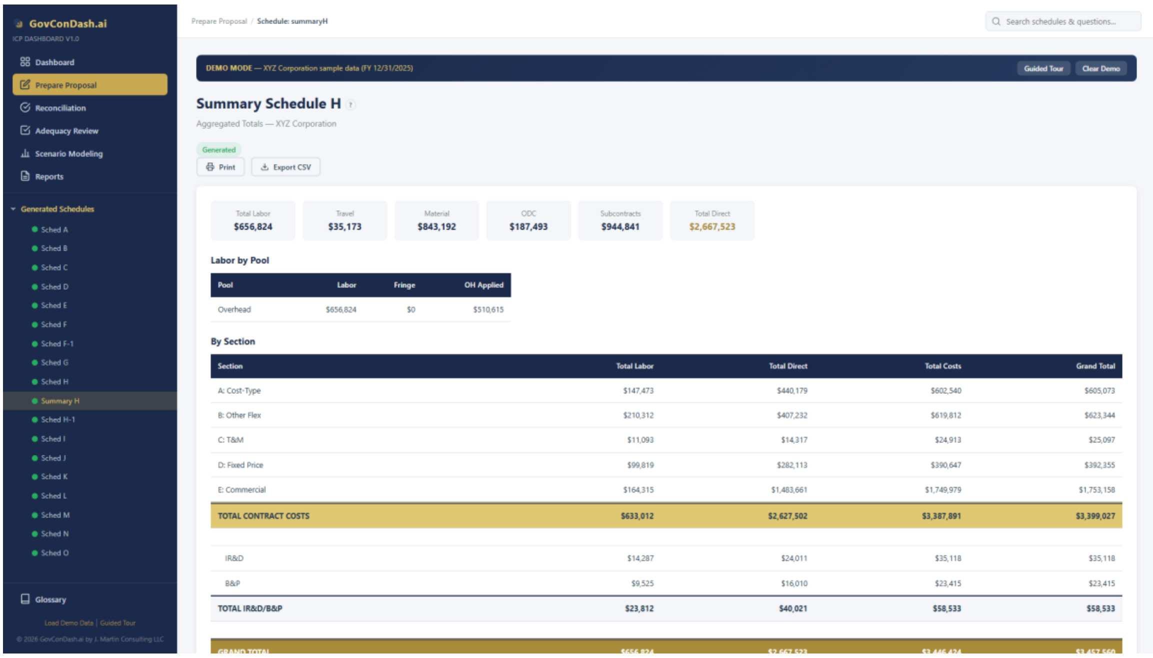

Figure 38: Summary Schedule H — Consolidated contract totals

E.12 Schedule H-1 — Government Participation

Schedule H-1 shows the percentage of each indirect cost pool allocated to government contracts versus commercial work. This schedule is critical for DCAA auditors to assess the government's share of indirect costs and identify potential cross-subsidization between government and commercial segments.

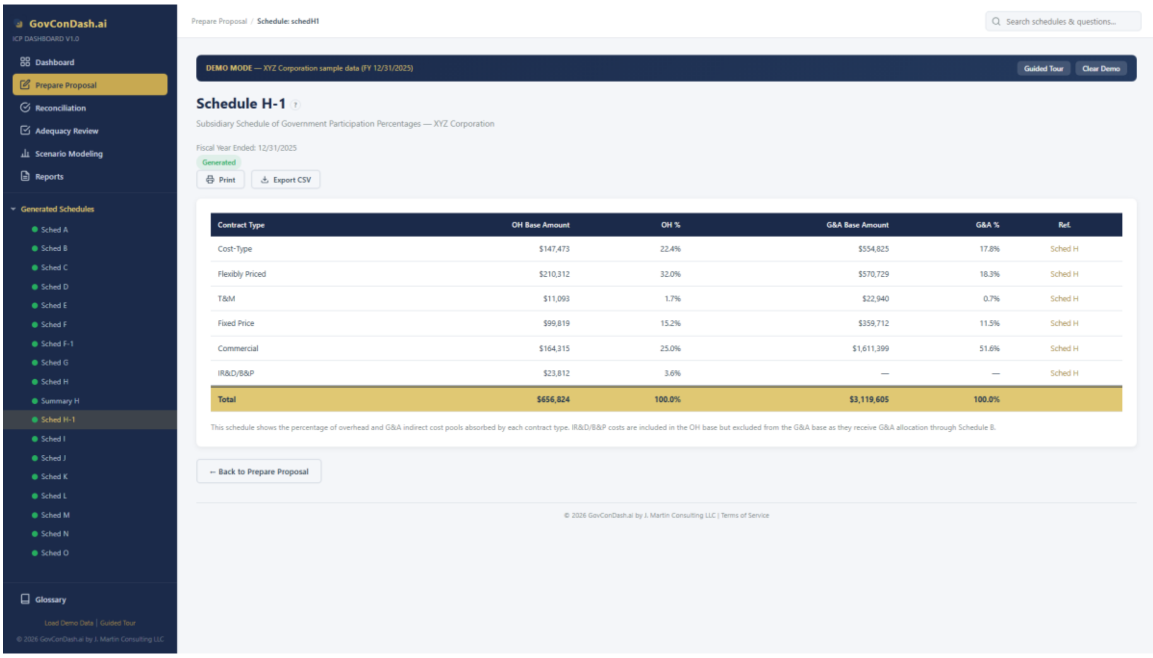

Figure 39: Schedule H-1 — Government Participation by Pool

E.13 Schedule I — Cumulative Costs

Schedule I is an expanded 15-column worksheet that tracks cumulative allowable costs and billings by contract across fiscal years. Contracts are grouped by section type (Cost-Type/Flexibly-Priced vs. T&M). Columns include Contract #, Prime/Sub indicator, Job #, Subject to Penalty flag, Prior Year Settled Costs, Unsettled Prior Year amounts, Unsettled Current Year amounts, Total Cumulative costs, Net Cumulative position, Contract Limitations/Rebates, Billing Data (PV number, date billed through, cumulative billed amount), Over/Under Billing calculation, and Physical Completion status. An editable Preparation Notes column allows annotation for each contract.

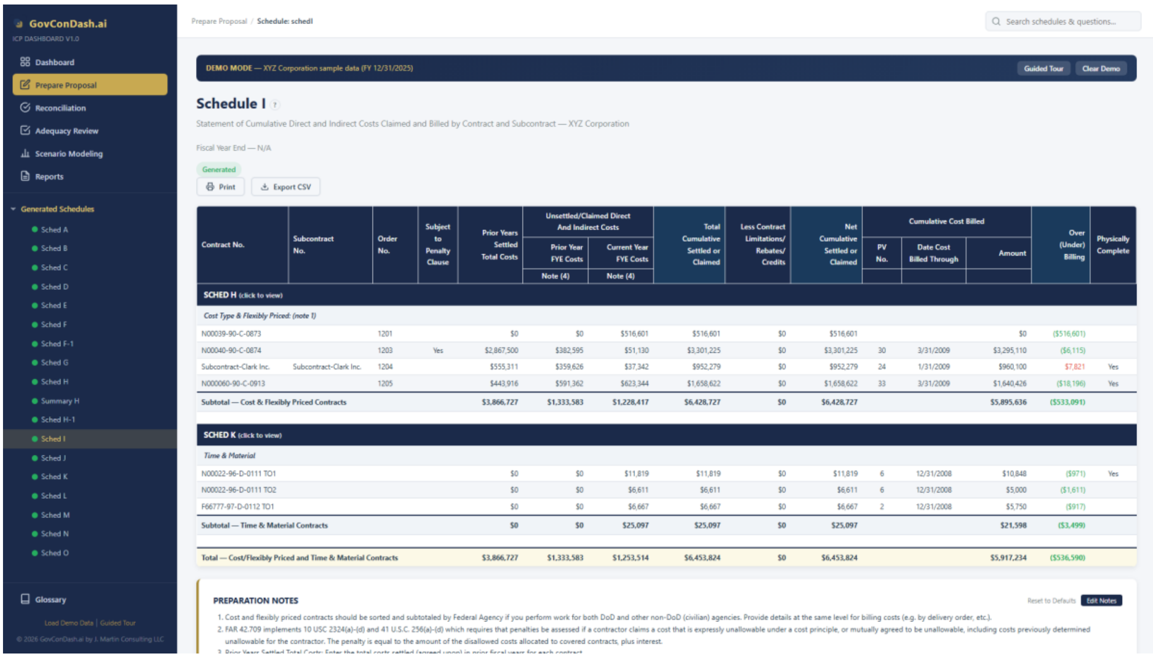

Figure 40: Schedule I — Cumulative Allowable Cost Worksheet (15 columns)

E.14 Schedule J — Subcontracts

Schedule J provides detailed subcontract and intercompany cost information for contracts with subcontract activity. This schedule identifies all subcontractors, their contract amounts, and the flow-down of cost accounting requirements.

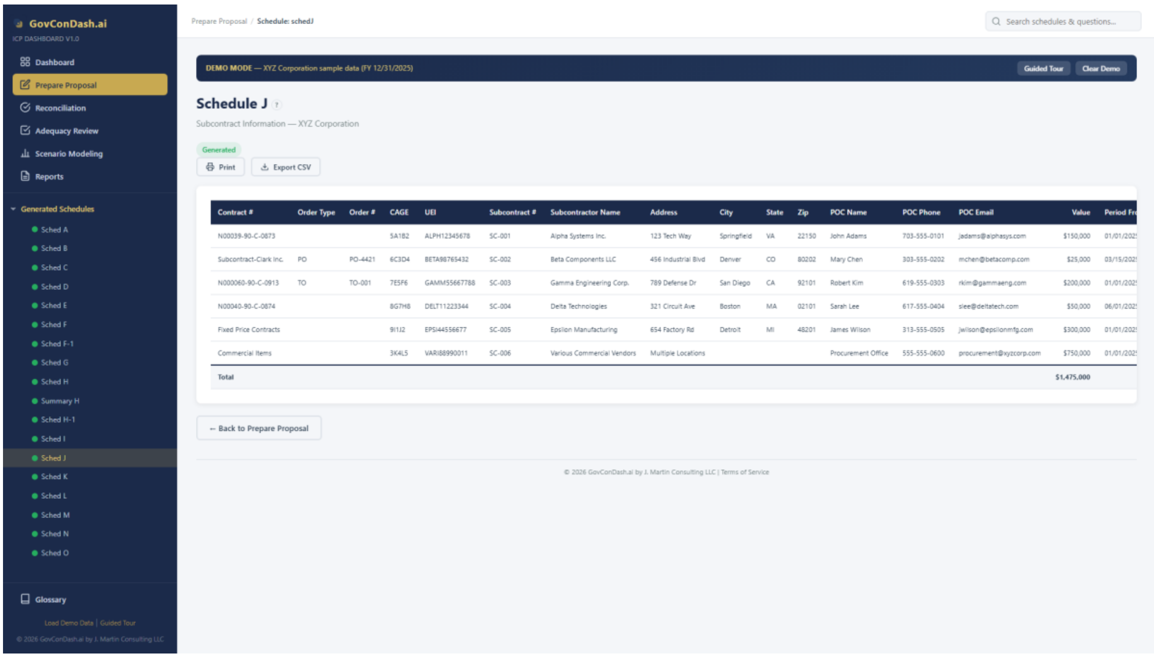

Figure 41: Schedule J — Subcontract/Intercompany Costs

E.15 Schedule K — T&M Contracts

Schedule K provides detailed information for time-and-materials contracts, including labor categories, hours worked, billing rates, and comparison of billed amounts to actual costs plus applicable indirect rates.

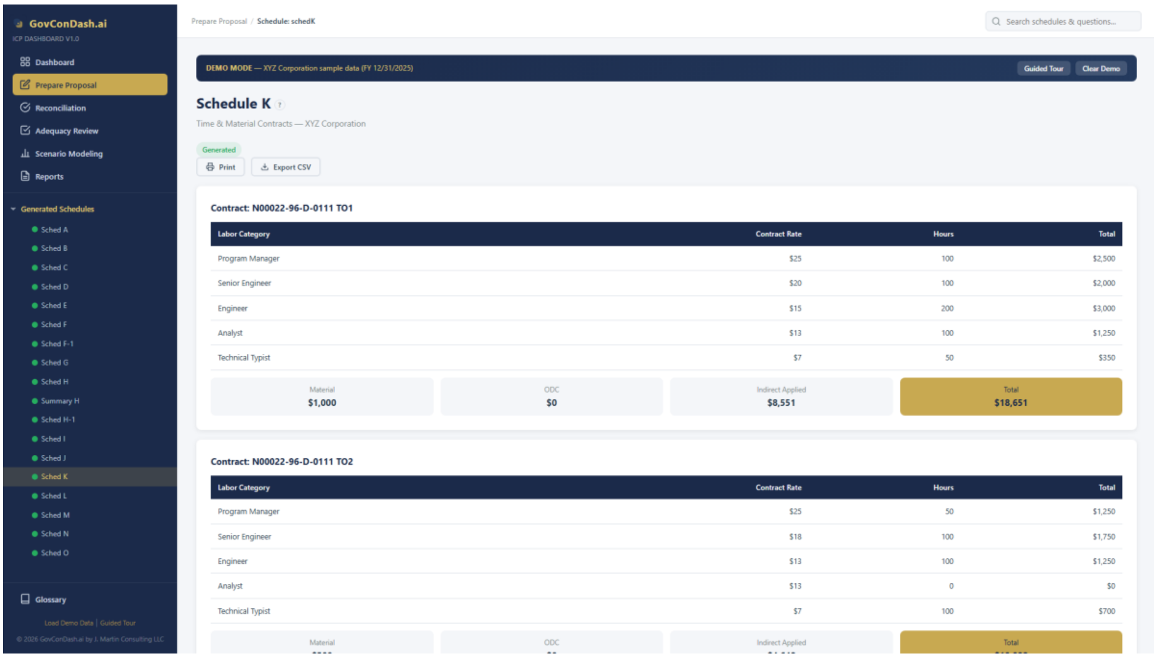

Figure 42: Schedule K — Time and Materials Contract Detail

E.16 Schedule L — Payroll Reconciliation

Schedule L has three sections that reconcile labor costs distributed to indirect pools against payroll tax data reported to the IRS:

Section 1 — Labor Distribution: Individual labor accounts grouped by pool (Direct, G&A, OH, Intermediate) with subtotals for each pool.

Section 2 — IRS 941 Reconciliation: Quarterly wages from Form 941 filings plus current year accruals, prior year accrual reversals, and other adjustments.

Section 3 — Reconciliation Summary: PASS/FAIL comparison of total labor distributed versus adjusted 941 total. XYZ Corporation shows labor distributed of $906,001, balanced with the adjusted 941 total.

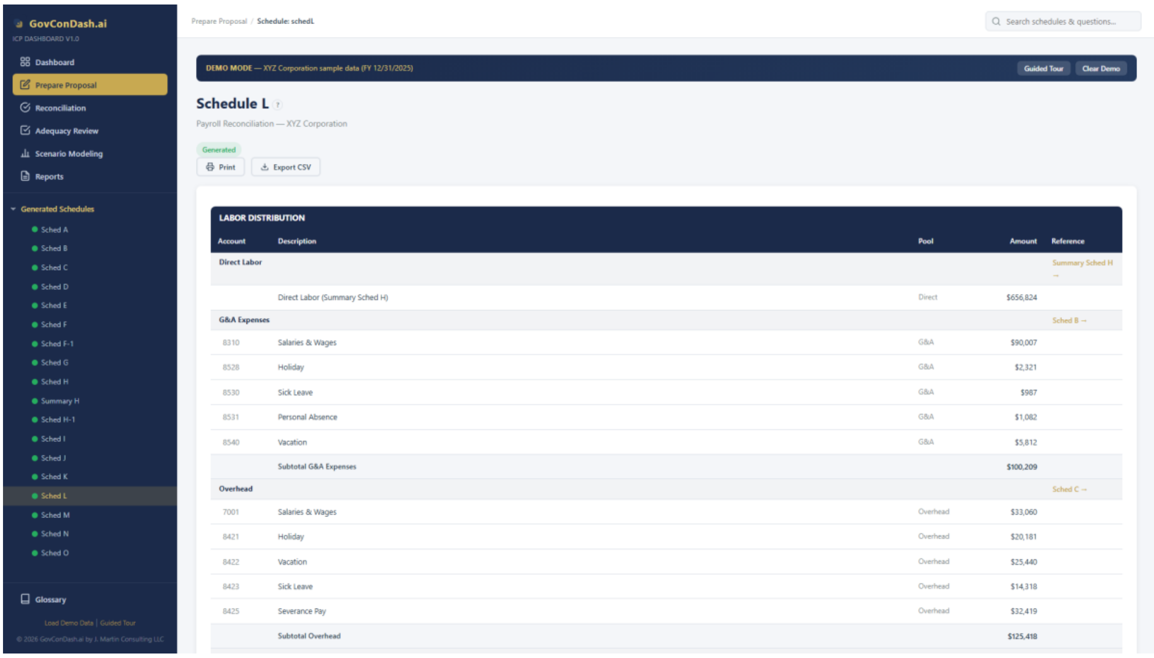

Figure 43: Schedule L — Payroll/Labor Reconciliation with IRS 941

E.17 Schedule M — Decisions & Changes

Schedule M discloses any CAS changes, ASBCA (Armed Services Board of Contract Appeals) decisions, and accounting practice changes that occurred during the fiscal year per FAR 30.604 (GDM proposal requirements) and FAR 30.603-2 (required changes). This schedule is required even if there were no changes — in that case, it should state that no changes occurred.

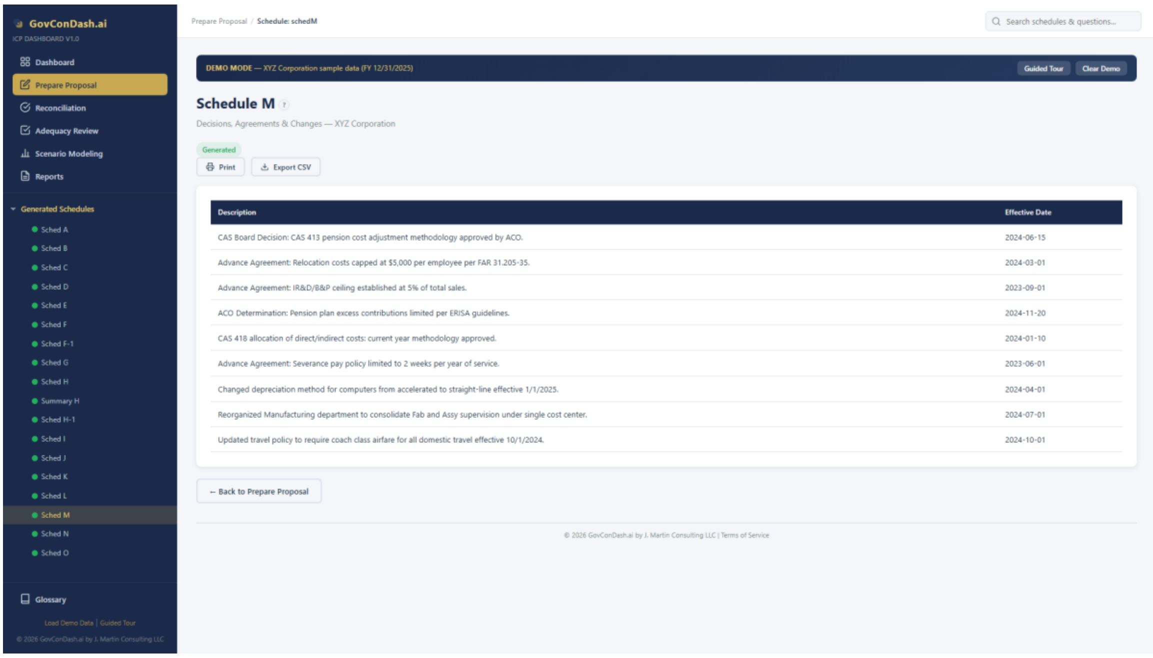

Figure 44: Schedule M — Accounting Changes and Decisions

E.18 Schedule N — Certificate

Schedule N contains the FAR 52.242-4 Certificate of Final Indirect Costs. This is the legal certification that all costs in the proposal are allowable per applicable cost principles and that no expressly unallowable costs have been included. The dashboard provides a digital signature instruction format consistent with electronic submission requirements.

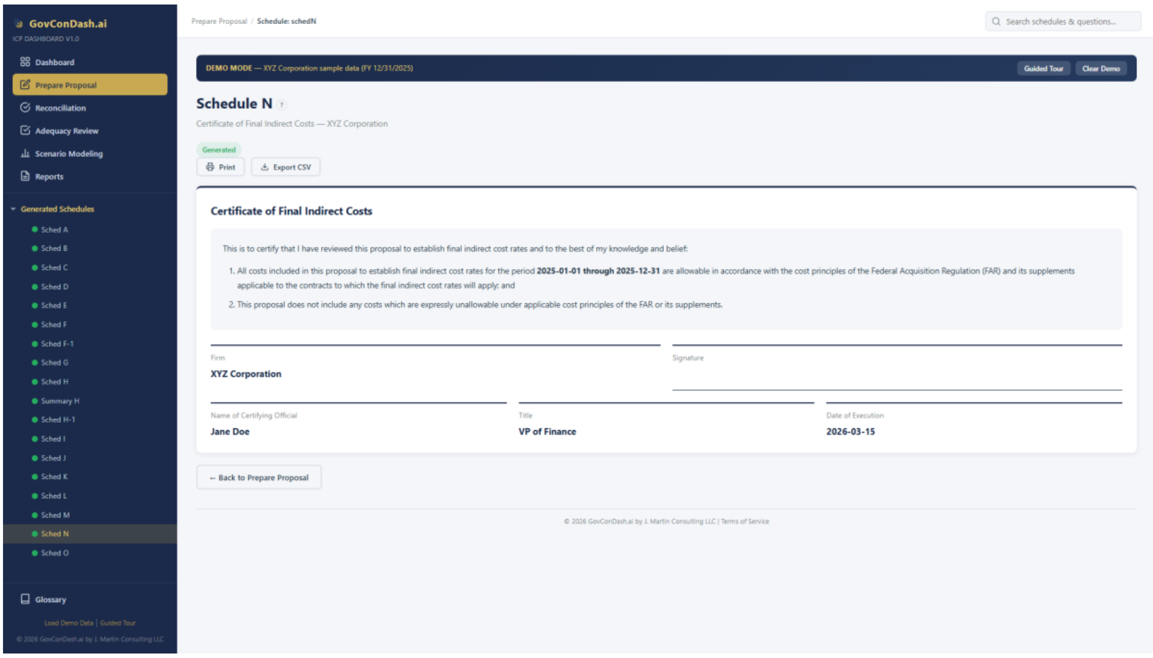

Figure 45: Schedule N — Certificate of Final Indirect Costs

E.19 Schedule O — Contract Closing

Schedule O provides contract closing information structured in an 11-column table grouped by contract type (Cost-Type, Other Flex-Priced, T&M) consistent with Schedule H section grouping. Columns include Contract Number, Order Number, Contract Type, Period of Performance (start and end dates), Ready to Close status (Yes/No), Contract Ceiling Amount, Fee, Level of Effort Hours Required, LOE Hours Actual, and Notes. Preparation footnotes explain readiness-to-close criteria, ceiling computation, and fee details. All contracts are included for comprehensive tracking regardless of physical completion status.

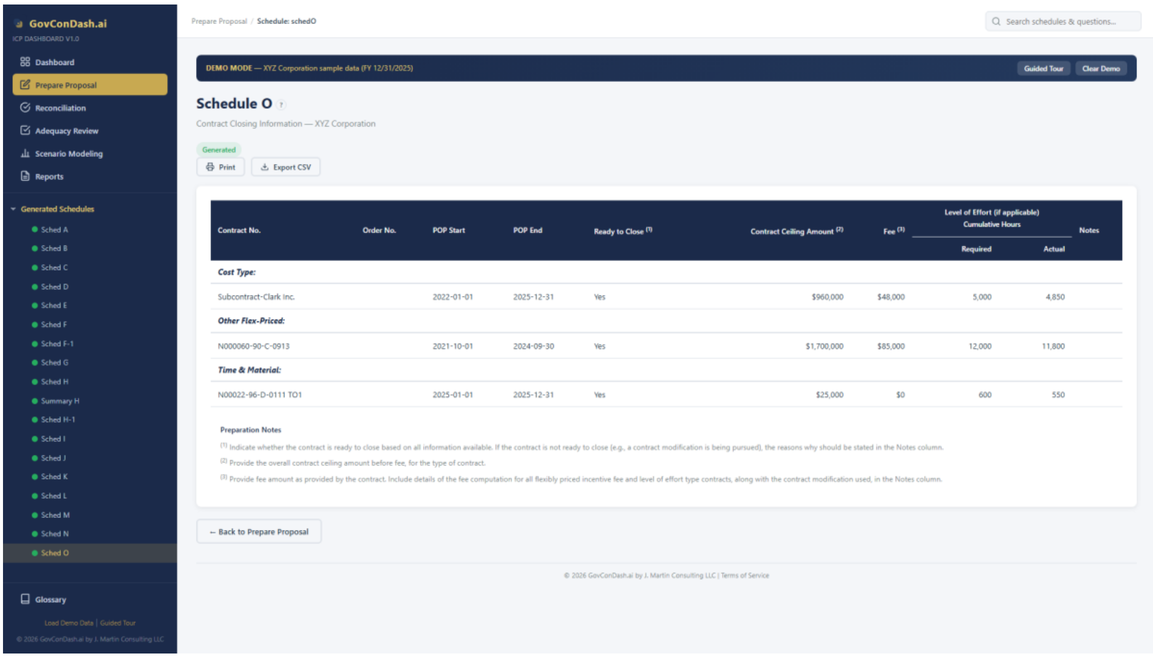

Figure 46: Schedule O — Contract Closing Information (grouped by contract type)

E.20 Fringe Benefit Schedule

When fringe is configured as a separate rate (Setup option), this schedule shows fringe benefit expense allocation across cost pools. Each fringe category (employer FICA, FUI, health insurance, retirement, PTO, etc.) is allocated between Direct, OH, G&A, and Intermediate pools based on headcount or labor distribution ratios.

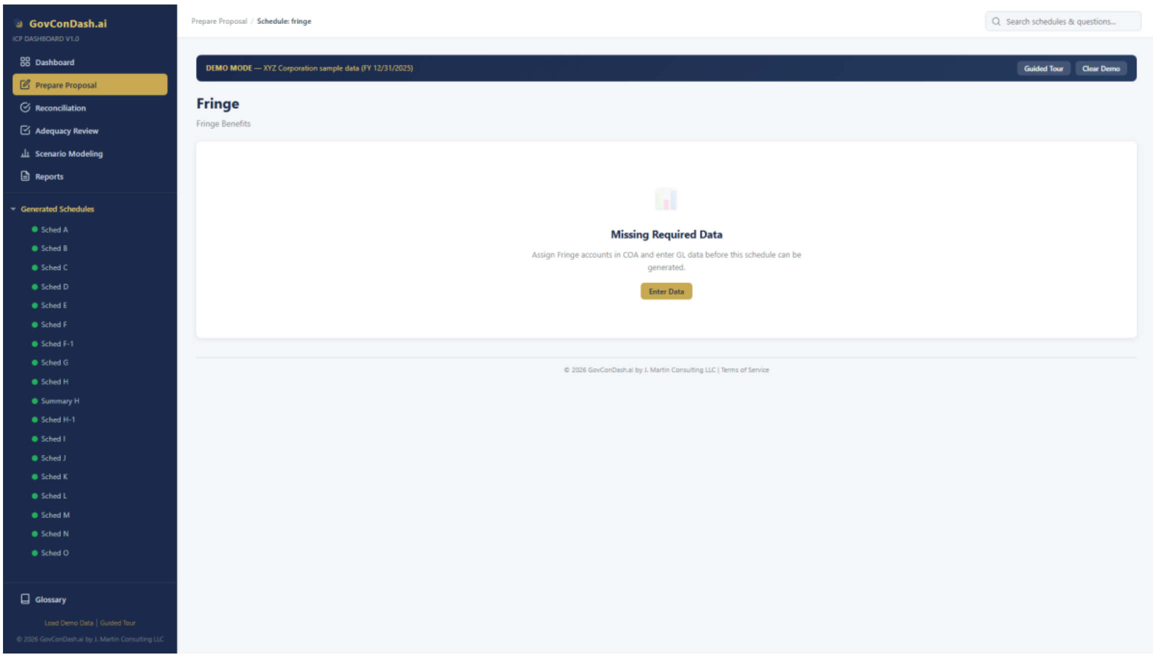

Figure 47: Fringe Benefit Expense Schedule

Section F: Advanced Features

F.1 Reconciliation & Smart Validation

The Reconciliation page provides comprehensive automated validation across four categories. The Smart Validation Engine runs automatically at the end of the schedule generation pipeline and produces findings that are displayed in a filterable, categorized view.

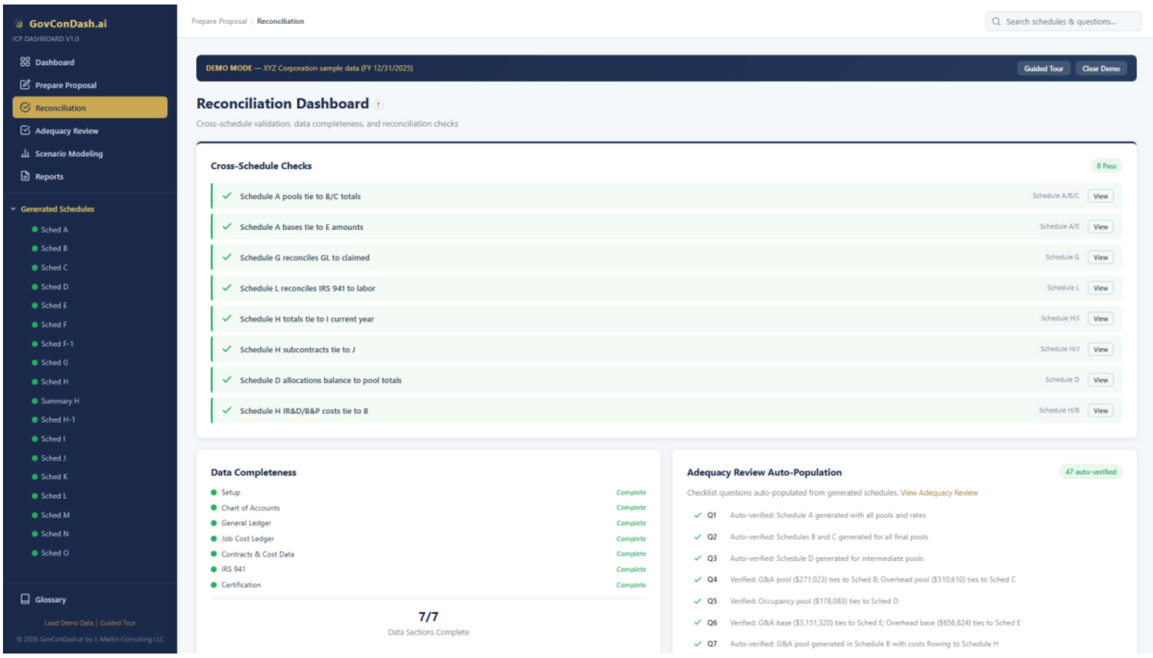

Figure 48: Reconciliation page overview with cross-schedule checks

Unallowable Cost Detection

The engine scans all account names in your Chart of Accounts against 21 FAR 31.205 keyword patterns, including entertainment, lobbying, alcoholic beverages, fines, penalties, donations, and other expressly unallowable cost categories. It then cross-references the Schedule B and C adjustment data to determine severity:

INFO: Account has been fully adjusted (claimed amount = 0). No action required.

WARNING: Account is partially or not adjusted. Review and ensure proper adjustment before submission.

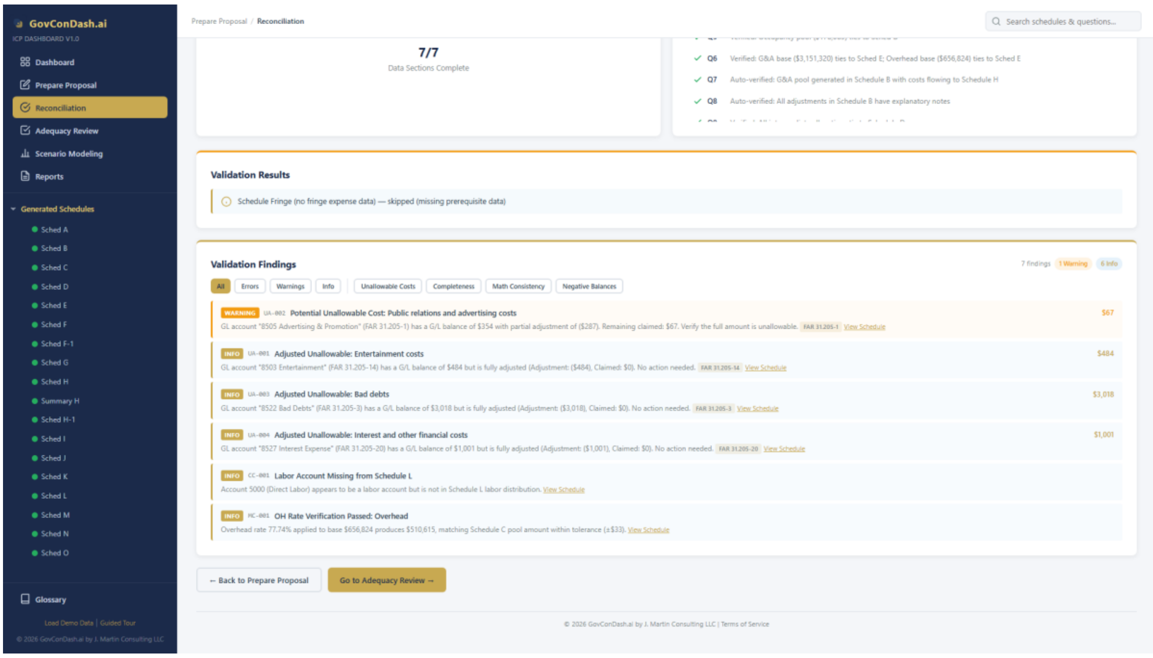

Figure 49: Smart Validation findings with FAR 31.205 unallowable cost detection

Completeness Checks

Four sub-checks verify data completeness:

Unmapped GL Accounts: GL entries with account numbers not found in the Chart of Accounts (Error)

Orphaned JCL Contracts: JCL entries referencing contracts not defined in the Contracts step (Warning)

Missing Labor Accounts: Labor accounts in the COA that are not represented in Schedule L (Info)

Inactive COA Accounts: Accounts defined in the COA with no GL activity (Info)

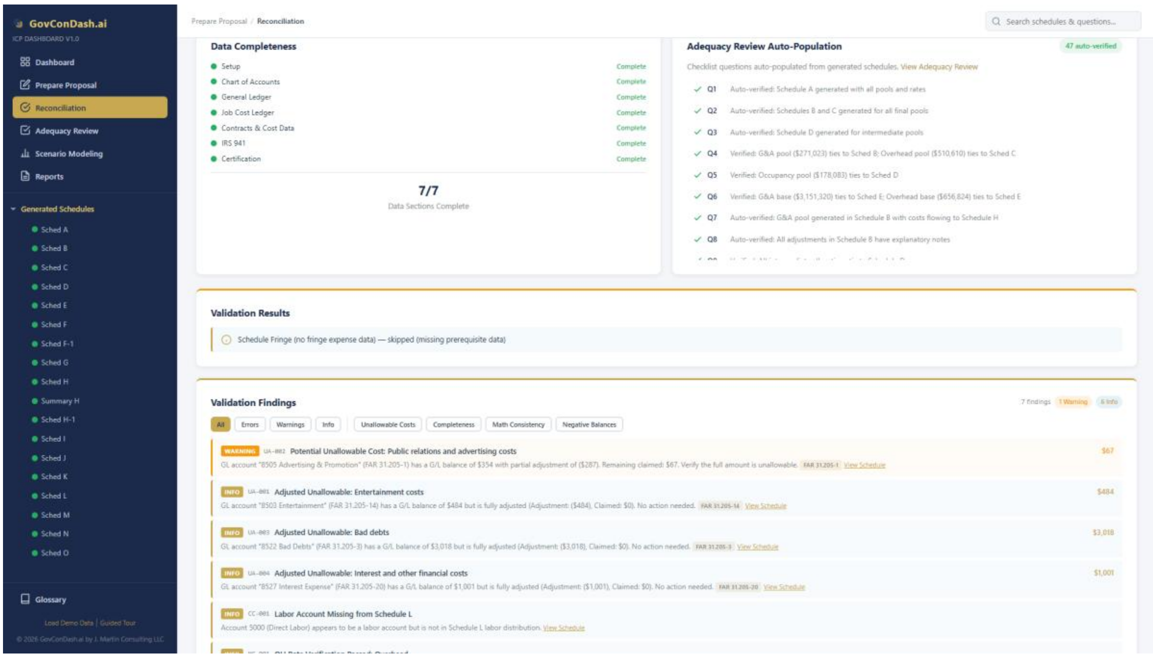

Figure 50: Data completeness audit section

Math Consistency

Verifies that Rate x Base approximately equals Pool within a $1 tolerance for all indirect cost pools. This check confirms that Schedule A rates, Schedule E bases, and Schedule B/C pool totals are internally consistent.

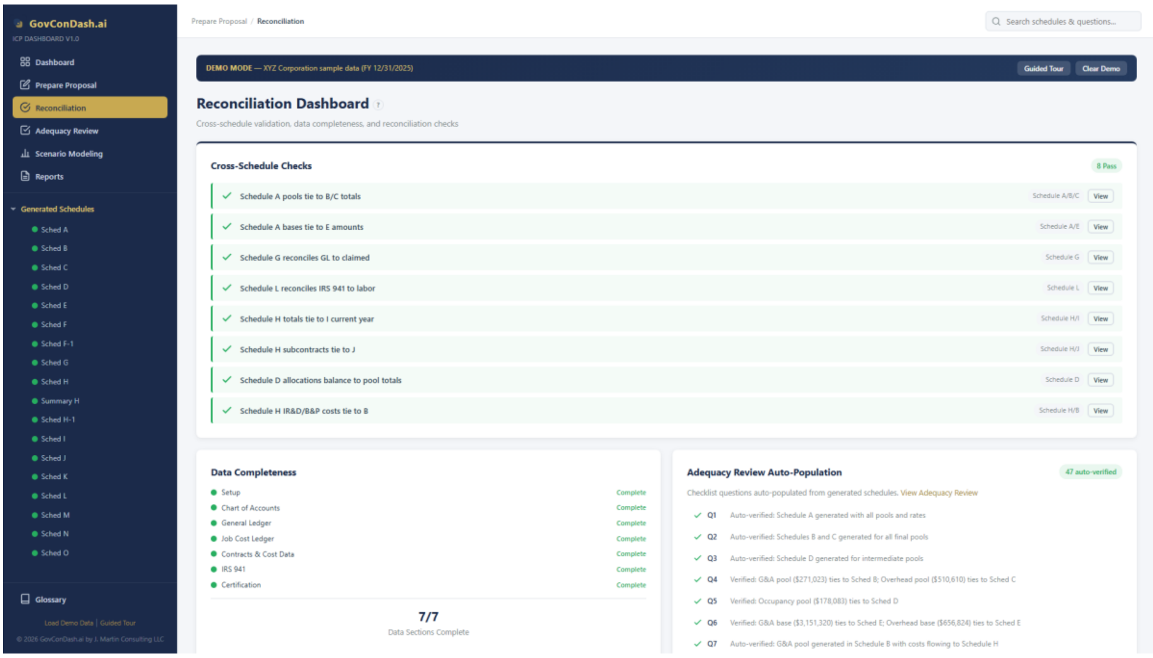

Figure 51: Cross-schedule validation results for math consistency

Negative Balance Detection

Flags expense-type accounts (Direct, OH, G&A, Intermediate) with negative net GL balances. While credits may be appropriate in some cases, negative indirect cost pool balances are unusual and should be reviewed before submission.

COM Reconciliation (CAS 414)

When Cost of Money is enabled, verifies that allocation percentages sum to 1.0000 and that distribution amounts match average NBV values. Validates the consistency of the CAS 414 asset data entered in Setup to ensure accurate COM factor computation.

Filtering Findings

Findings can be filtered by severity (Error, Warning, Info) and by category (Unallowable, Completeness, Consistency, Negative) using the filter buttons at the top of the findings panel. This allows focused review of specific issue types.

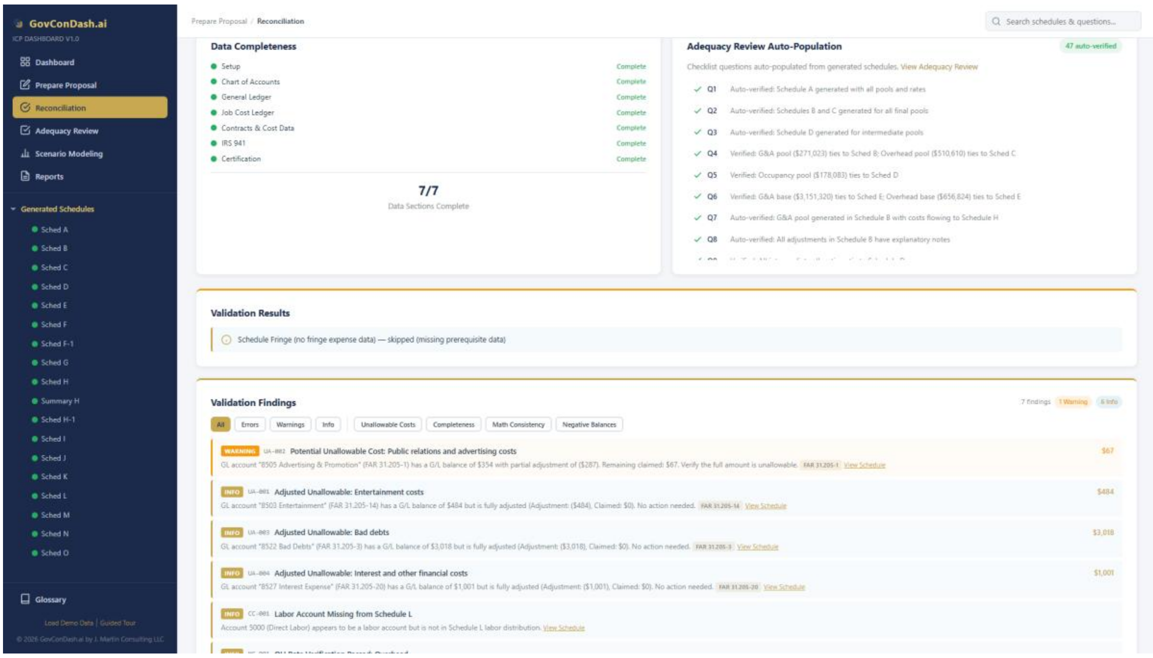

Figure 52: Severity and category filter buttons for validation findings

F.2 Adequacy Review

The built-in DCAA Adequacy Review implements all 47 questions from the DCAA Adequacy Checklist (version 3.4). This checklist is the same tool DCAA auditors use to determine whether an ICP is "adequate" — meaning it contains sufficient information to begin an incurred cost audit.

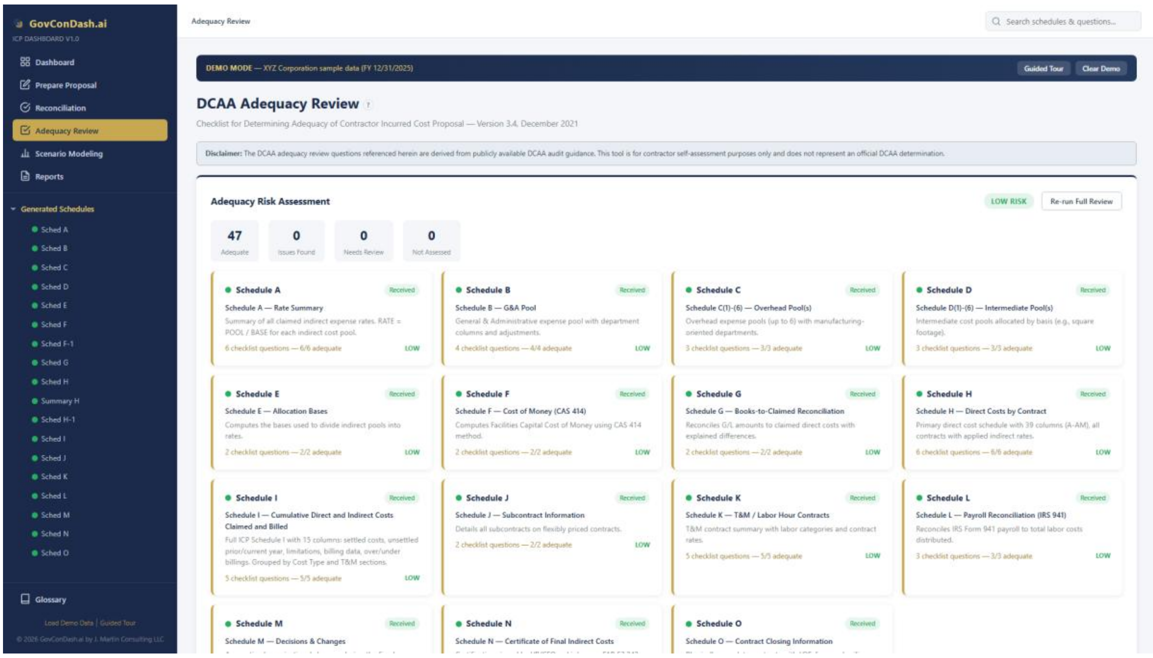

Figure 53: Adequacy Review main page with risk assessment dashboard

Risk Assessment Dashboard

At the top of the Adequacy Review page, a Risk Dashboard card displays an overall risk level (HIGH, MEDIUM, or LOW) with color-coded badges, along with statistics showing adequate, inadequate, needs-review, and unanswered item counts. A "Re-run Full Review" button recalculates all risk assessments.

Below the dashboard, a per-schedule risk grid shows 8 cards (one per schedule group) with Received status badges, risk indicators, and completion ratios.

Checklist Filters and Assessment

A filter bar provides five filter options: All (47 items), Auto-Verified (system-generated assessments from schedule data), Issues (inadequate items), Needs Review (items flagged for manual assessment), and Not Assessed (unanswered items).

Each of the 47 questions can be assessed with the following fields:

Adequate: Yes / No / N/A — indicates whether the provided information is sufficient for audit purposes

Comments: Free-text notes explaining the assessment or identifying specific issues

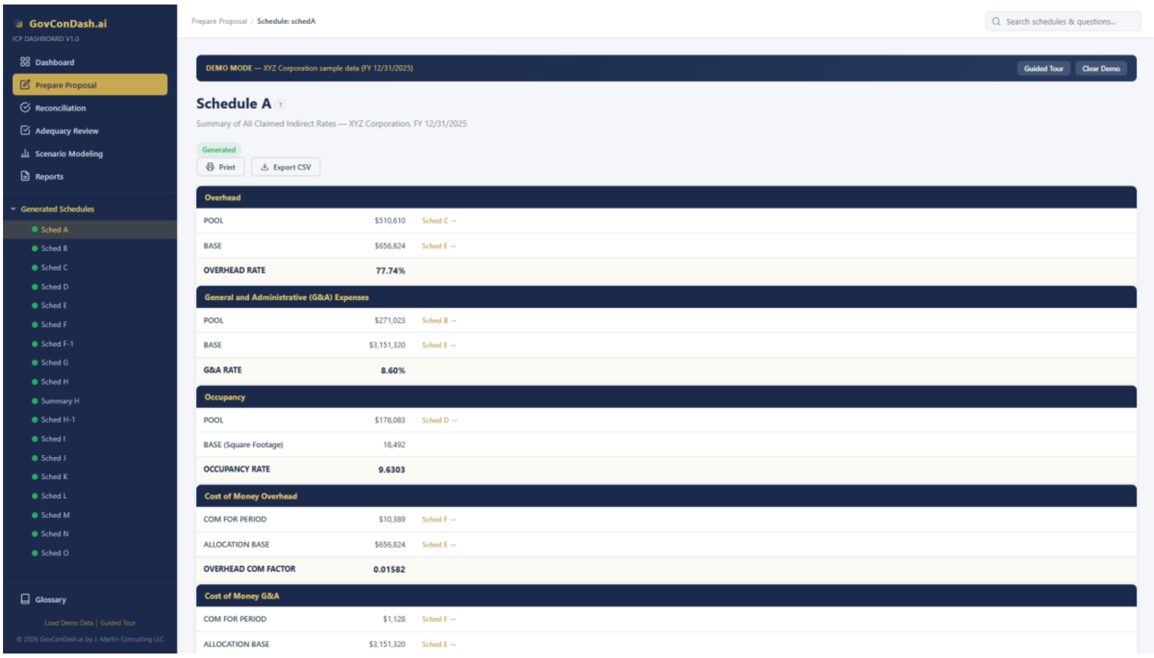

Figure 54: Checklist items organized by schedule group with filter bar

Evidence and Guidance

Each checklist item has an expandable evidence panel that shows supporting evidence bullets, regulatory guidance (FAR/CAS/DCAA citations), a risk indicator, and whether the item was auto-verified by the system or requires manual assessment.

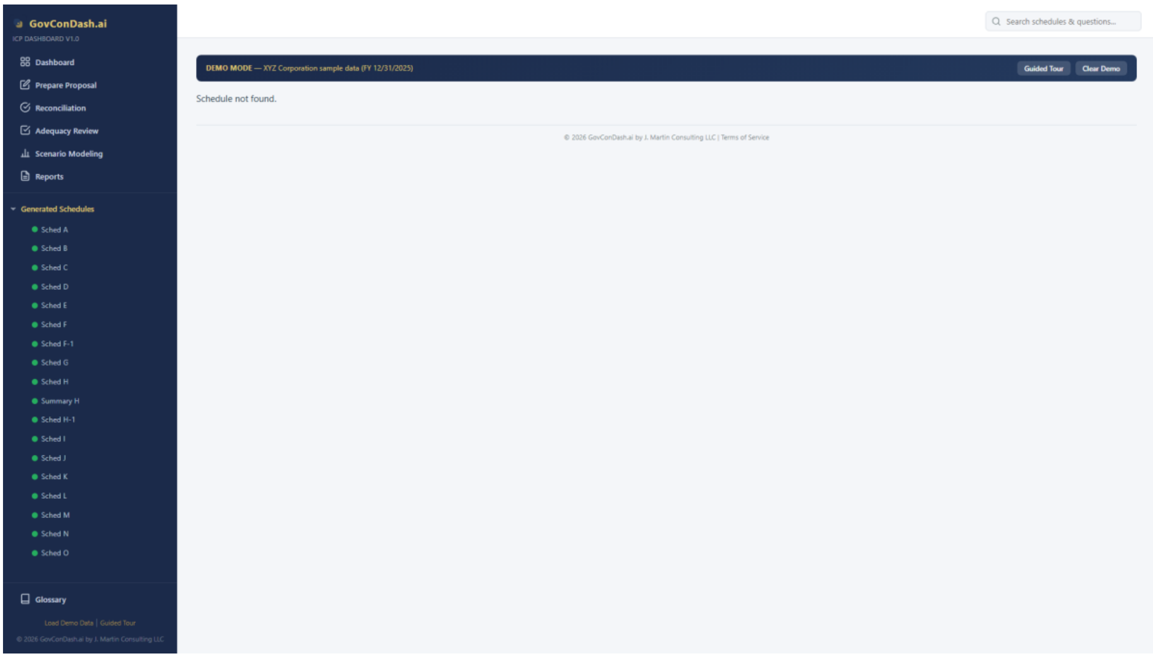

Figure 55: Checklist item with evidence panel and regulatory guidance

Self-Assessment Determination

At the bottom of the Adequacy Review, a Self-Assessment Determination section provides a dropdown to select "Ready for Submission" or "Needs Correction" along with a rationale textarea for explanation. The auto-populate feature on the Reconciliation page can pre-fill adequacy assessments based on generated schedule data.

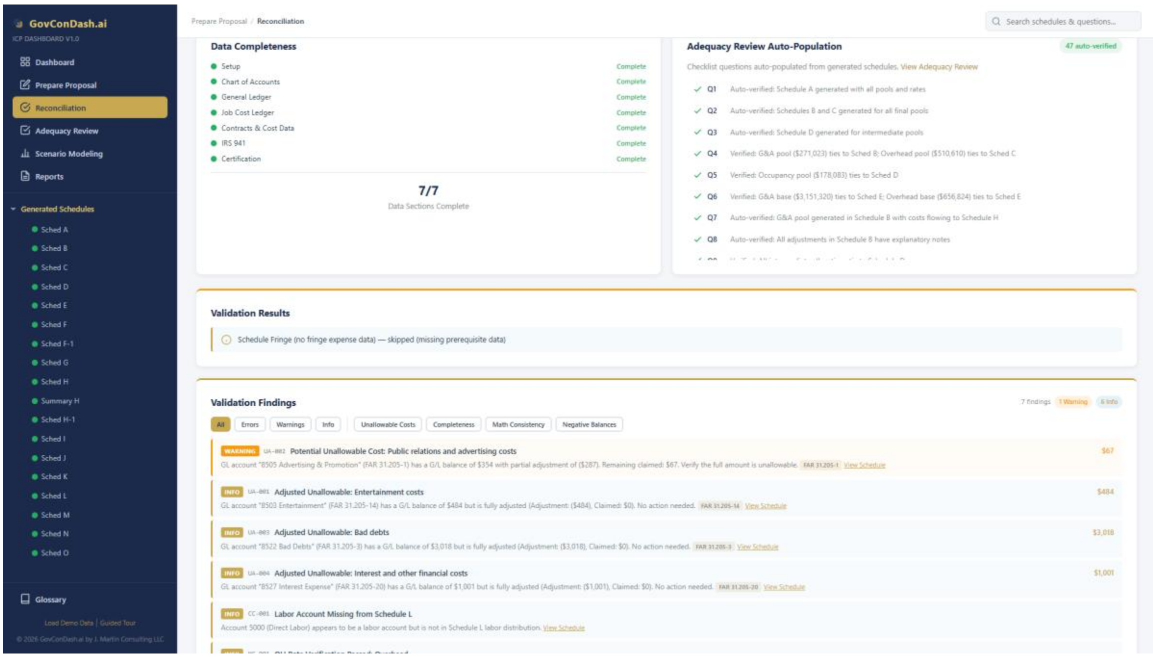

Figure 56: Auto-populate adequacy assessments from Reconciliation page

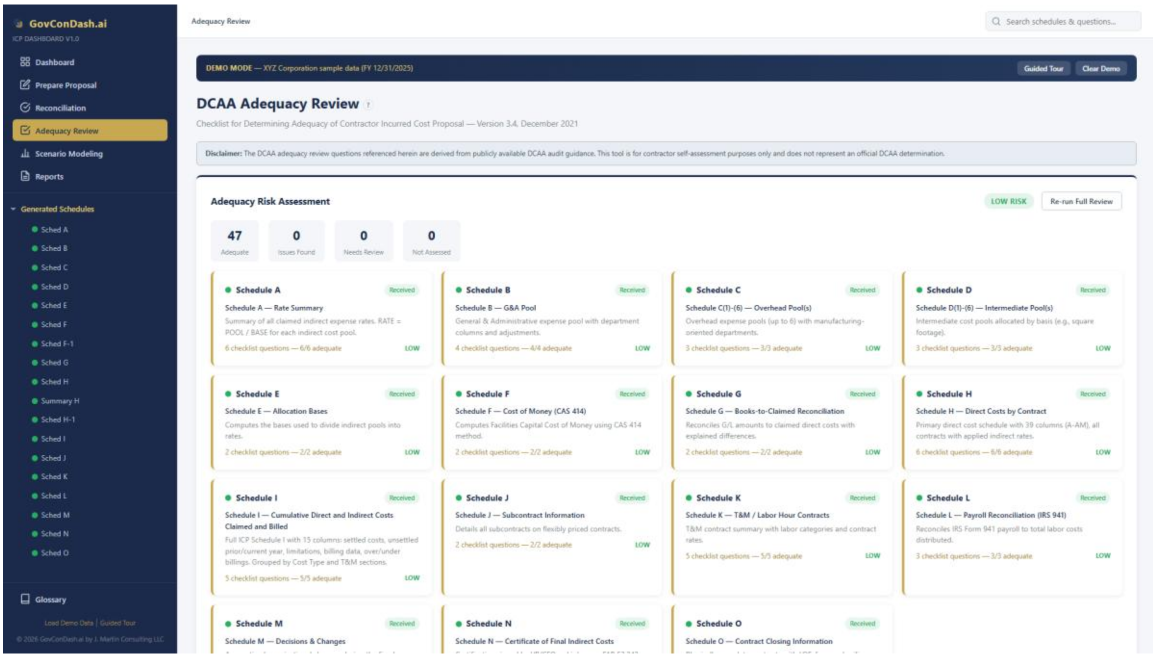

Figure 57: Adequacy Review risk assessment and progress tracking

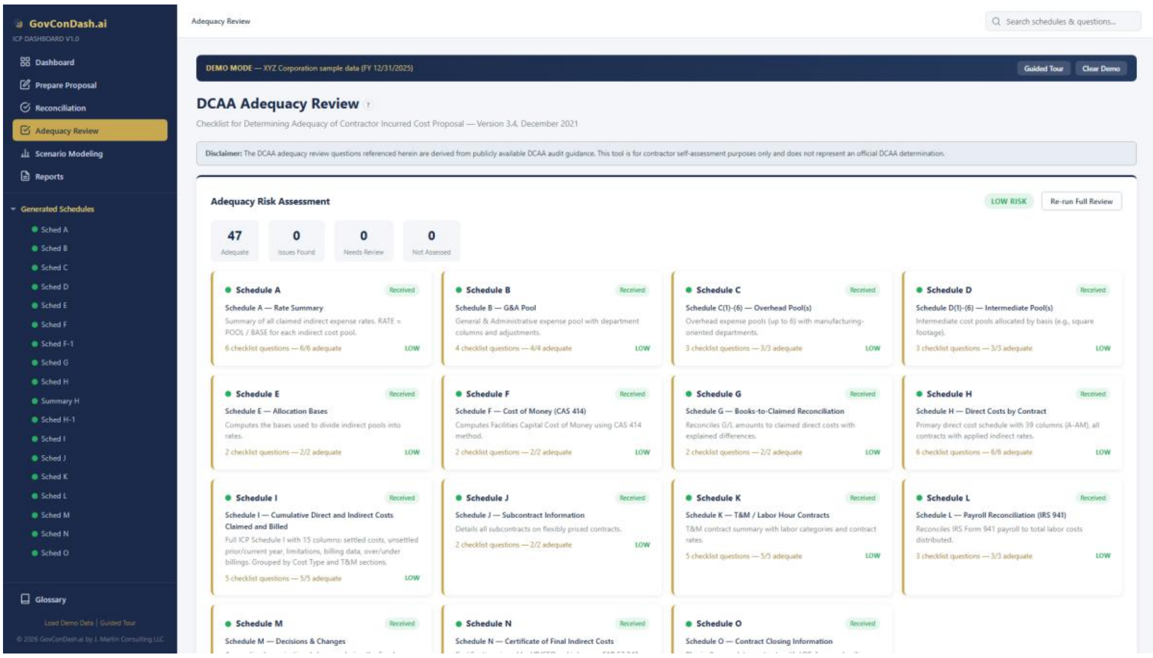

Figure 58: Per-schedule assessment summary cards

F.3 Scenario Modeling

The Scenario Modeling feature enables what-if analysis for rate optimization. Contractors can model alternative indirect cost structures, evaluate different G&A allocation bases, and compare scenarios side-by-side to make informed decisions about cost allocation practices.

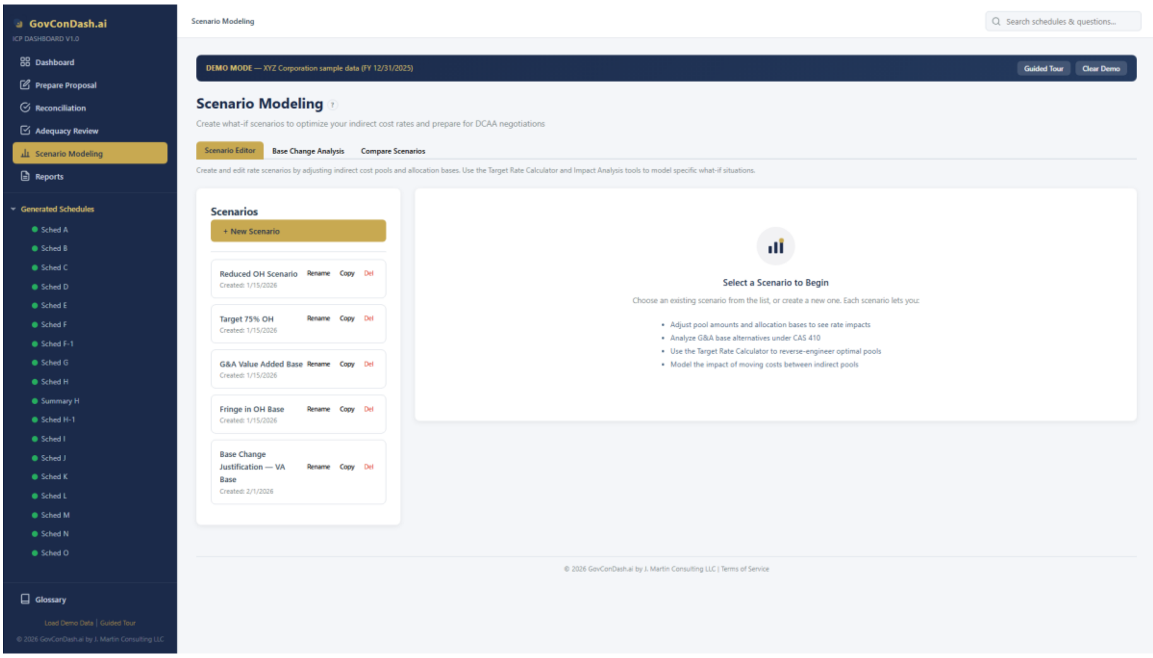

Figure 59: Scenario Modeling page with demo scenarios listed

Creating a Scenario

To create a new scenario:

1. Navigate to Scenario Modeling in the sidebar

2. Click "Create New Scenario" (requires schedules to be generated first)

3. The scenario clones current rates and pool data from Schedule A, creating an independent copy for modification

4. Name the scenario descriptively (e.g., "Reduced OH Scenario", "Value Added Base")

Rate Table Editor

The scenario editor displays an editable rate table where you can modify pool amounts, base amounts, and configuration flags. Changes are immediately reflected in recalculated rates. The editor also provides a Base Analysis card for CAS 410 compliance.

Two action buttons at the top of the editor enable output generation:

Generate Report: Opens a printable scenario report with executive summary, rate overview, base analysis (CAS 410), and pool detail sections. Formatted for printing or saving as PDF.

Export to Excel: Downloads a formatted Excel workbook containing the scenario analysis with rate tables, pool details, and base comparison data.

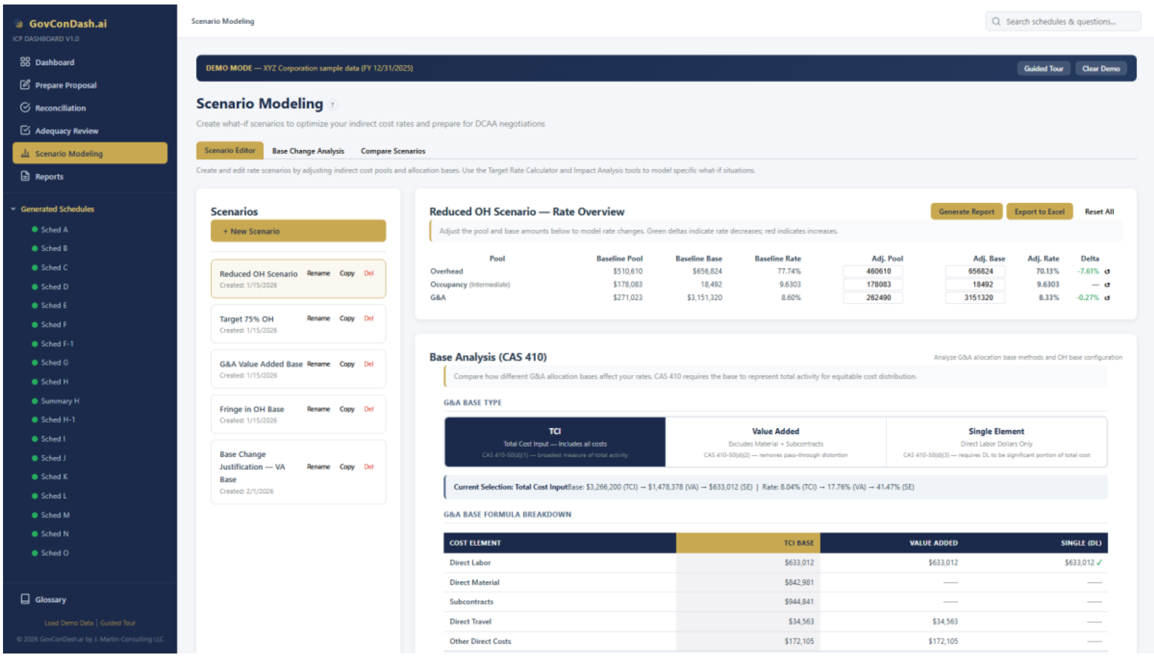

Figure 60: Scenario editor with editable rate table and pool adjustments

Base Analysis (CAS 410)

The Base Analysis card allows you to compare three G&A allocation base types:

TCI (Total Cost Input): gaBase = directCosts + fringe + OH + intermediate — the most inclusive base

Value Added: gaBase = TCI - directMaterial - subcontracts — excludes material and subcontract costs

Single Element (Direct Labor): gaBase = directLabor — single cost element only

The card shows a formula breakdown table with all three methods side-by-side, CAS 410 compliance warnings, FAR 31.203 anti-fragmentation guidance, and optimization insights.

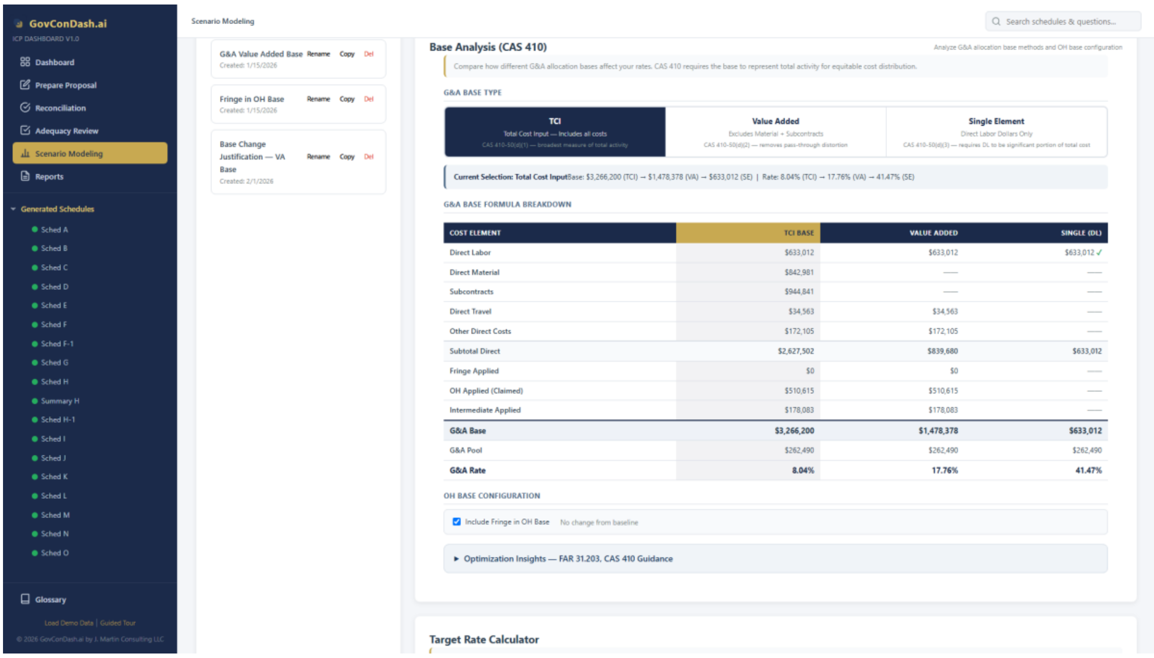

Figure 61: CAS 410 Base Analysis card comparing TCI, Value Added, and Direct Labor

Target Rate Calculator

The Target Rate Calculator reverse-solves for the pool or base amount needed to achieve a desired indirect rate. Enter your target rate and the calculator determines what pool amount (at the current base) or base amount (at the current pool) would produce that rate.

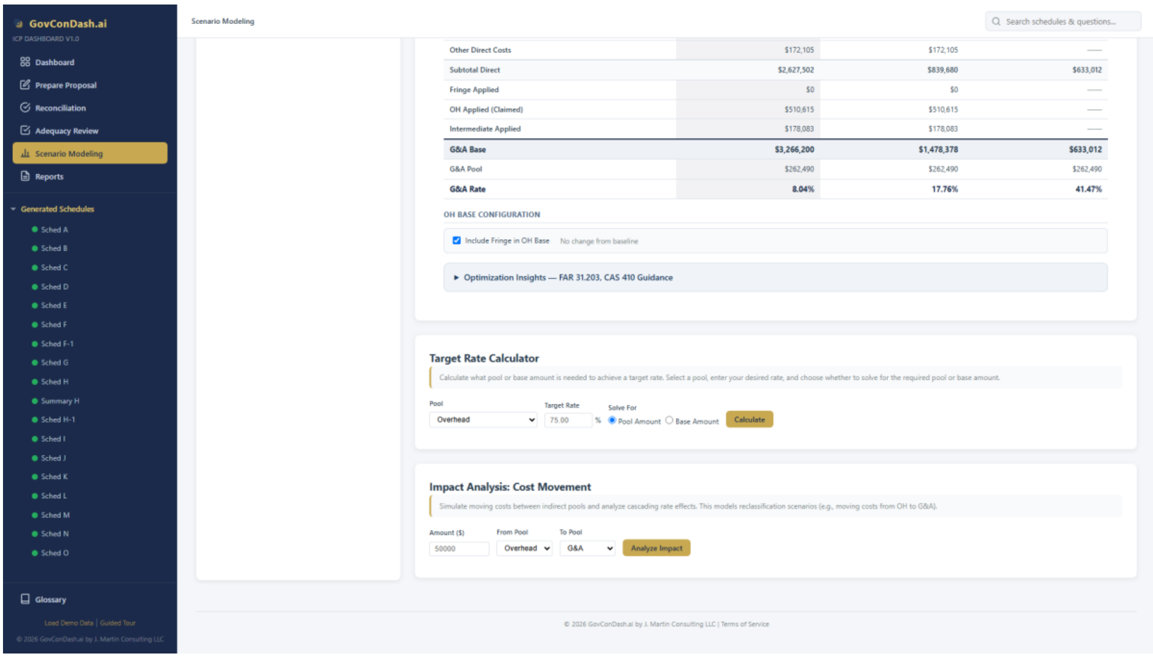

Figure 62: Target Rate Calculator for reverse-solving pool or base amounts

Impact Analysis

The Impact Analysis tool simulates moving costs between pools and shows the cascading effects on all indirect rates. This is useful for evaluating reclassification decisions or accounting practice changes before implementation.

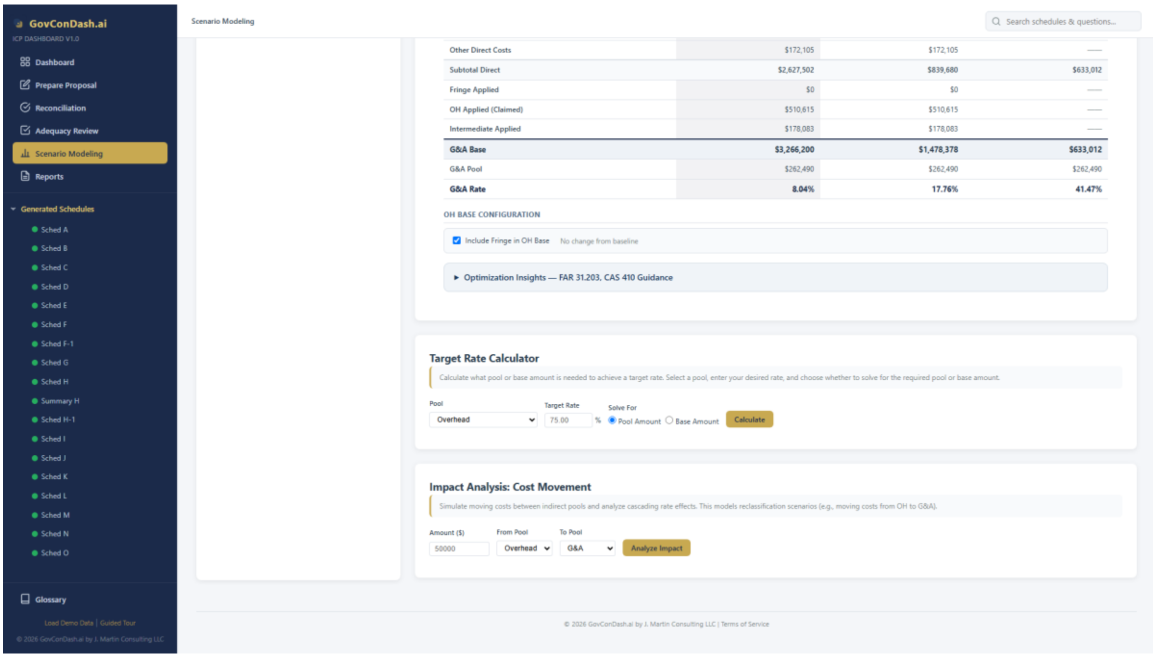

Figure 63: Impact Analysis showing cascading effects of cost movement between pools

Scenario Comparison

Select up to three scenarios for side-by-side comparison with the baseline. The comparison table shows pool amounts, base amounts, rates, base type differences, G&A base breakdown, and contract-level impact preview with delta highlighting.

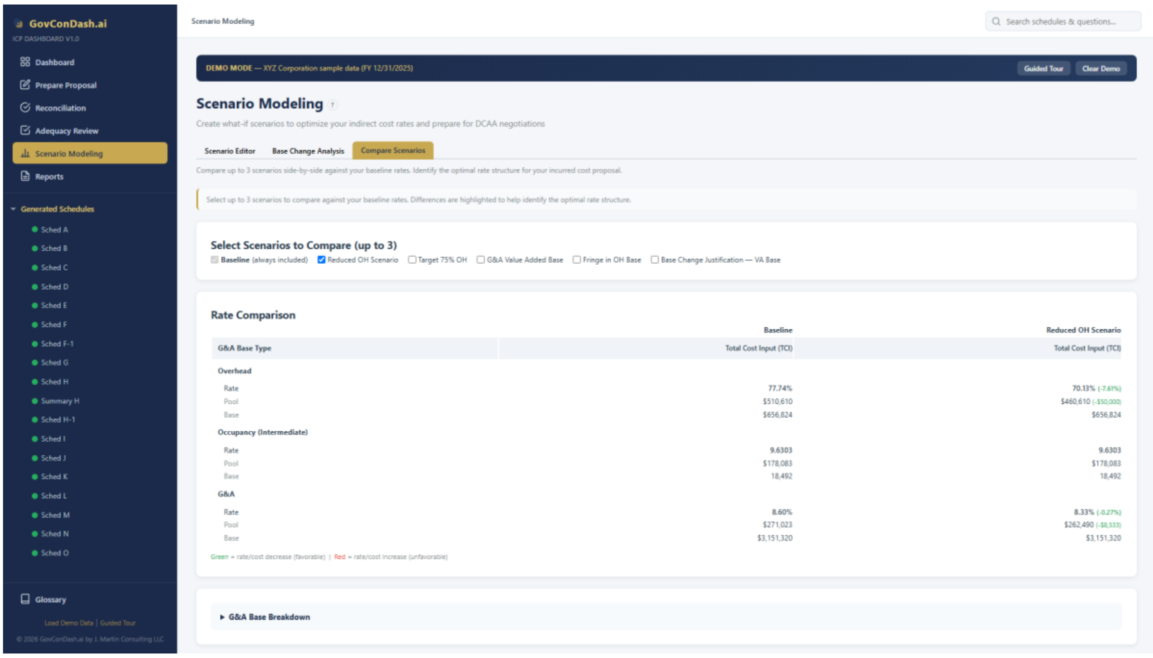

Figure 64: Side-by-side scenario comparison with delta highlighting

F.4 Base Change Justification Analysis

For contractors considering a change in G&A allocation base (e.g., from TCI to Value Added), the Base Change Analysis tab provides four statistical methods to support CAS 410-50(d) compliance:

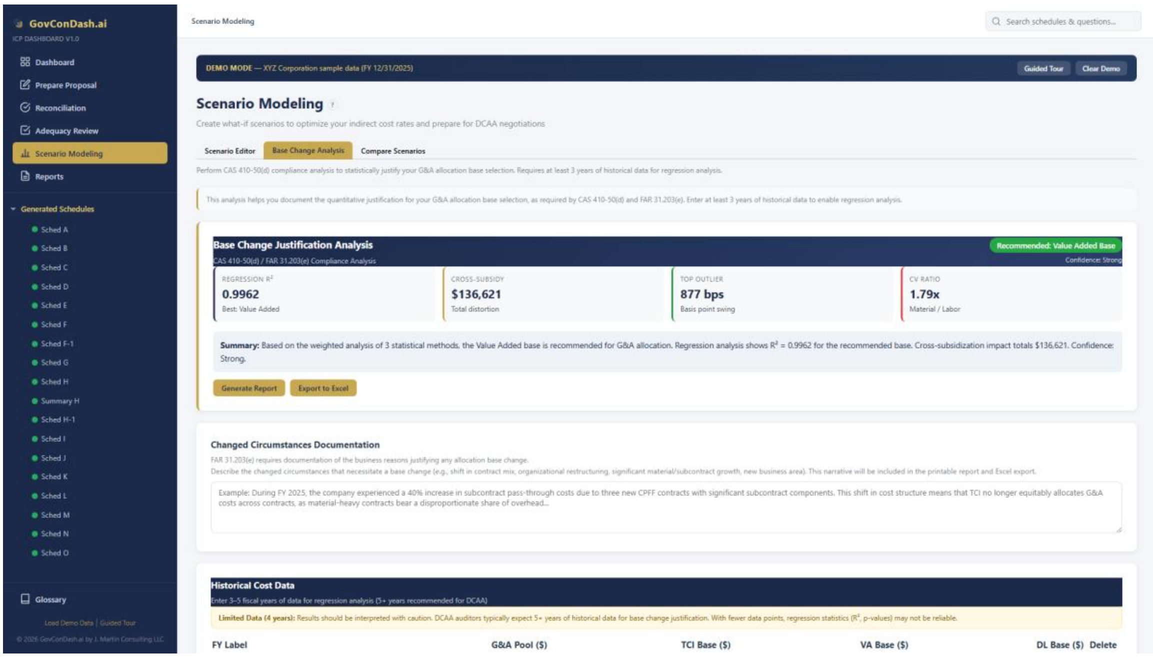

Figure 65: CAS 410-50(d) Base Change Justification Analysis

1. Multi-Year Regression (OLS): Ordinary Least Squares regression analysis of G&A pool versus each base type (TCI, Value Added, Direct Labor) across historical fiscal years. Returns R-squared, adjusted R-squared, standard error, t-statistic, p-value, Durbin-Watson statistic (for autocorrelation detection), and confidence intervals. The method with the highest R-squared and statistical significance ($p < 0.10$) is recommended via a weighted scoring system. Sample size warnings appear when fewer than 4 data points are available.

2. Scatter Plots: Visual regression with trend lines, confidence bands, and outlier detection. Three scatter plots (one per base type) are rendered on HTML5 Canvas with R-squared annotations and 2x standard error outlier flagging.

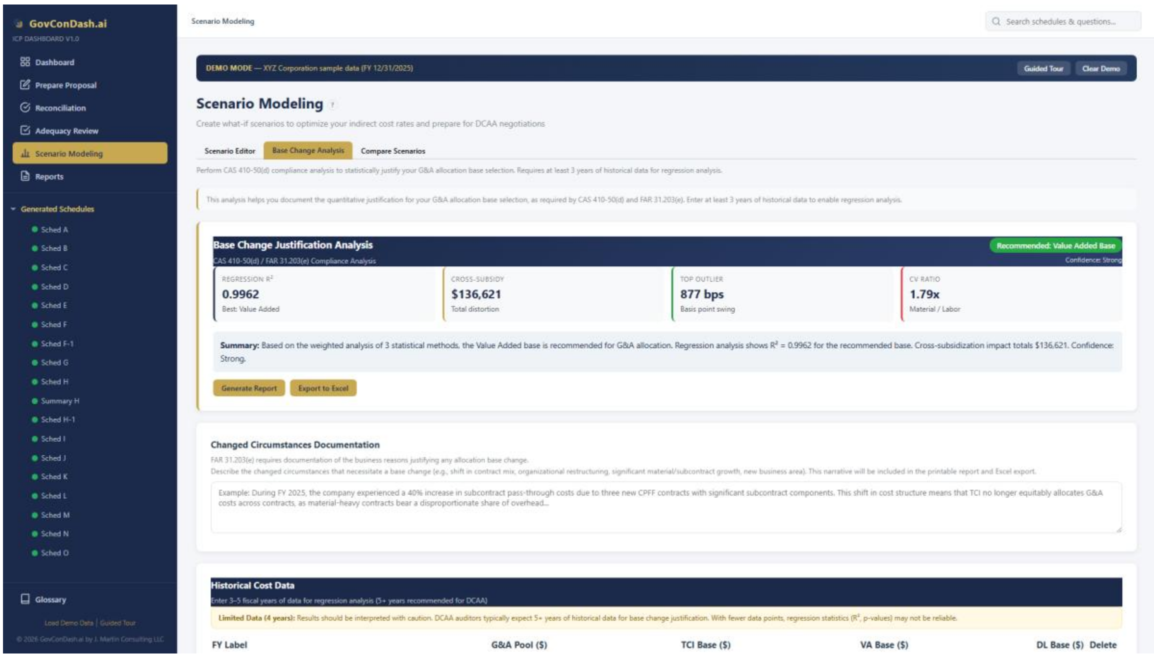

Figure 66: Multi-year regression scatter plots for TCI, Value Added, and Direct Labor

3. Rate Impact Analysis: Per-contract impact of a base change, including G&A base, rate, and allocation under each base type. Identifies cross-subsidization amounts and CAS 410-50(d)(3) threshold flags.

4. Sensitivity/Outlier Analysis: Pareto distribution of material/subcontract concentration, Herfindahl index, coefficient of variation comparison, rate sensitivity analysis, and rate stability ranking.

The analysis produces an overall recommendation with a confidence level (Strong, Moderate, or Weak) based on a weighted scoring system across all four methods. A Changed Circumstances documentation section provides a textarea for recording the CAS 410-50(d) narrative justifying the base change. CAS/FAR regulatory tooltips throughout the interface provide quick access to relevant citations.

The analysis tab includes a historical data entry form with "Auto-populate Current Year" (fills from generated schedules) and "Import from Excel" (parses prior-year ICE workbooks) options. Results can be exported as a printable analysis report or a 6-sheet Excel workbook.

F.5 Reports & Data Management

The Reports & Data Management page is organized into two sections: Reports for generating and exporting proposal outputs, and Data Management for JSON backup/restore and data reset.

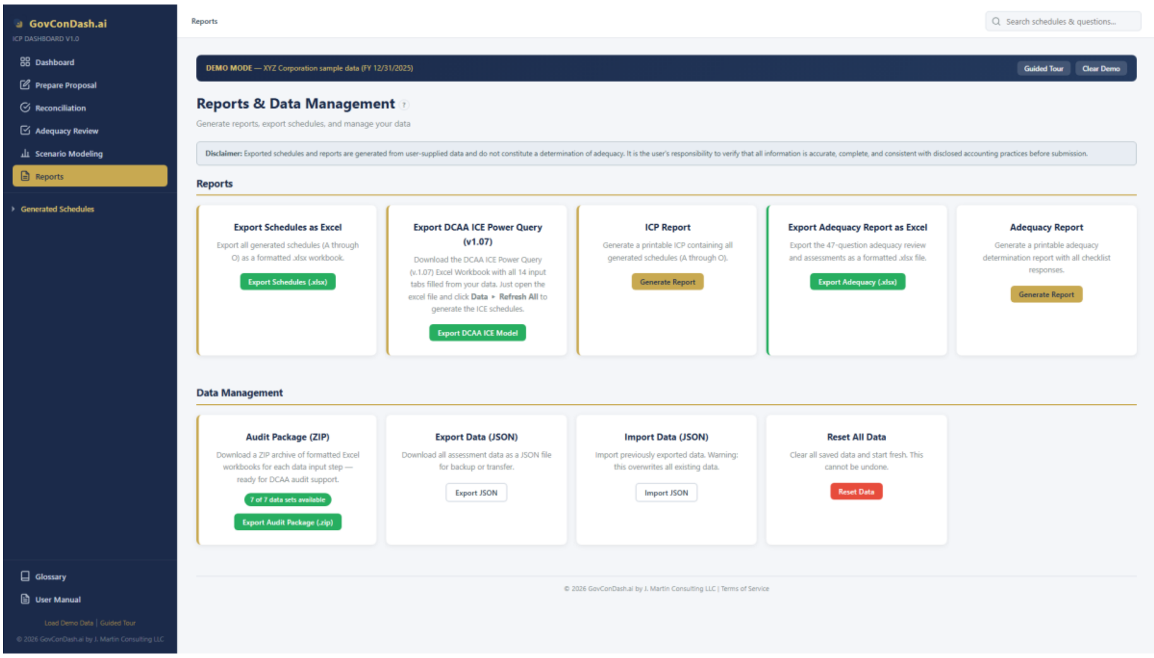

Figure 67: Reports & Data Management page overview

Reports Section

The Reports section provides five cards for generating and exporting proposal outputs:

Export Schedules as Excel: Creates a multi-sheet .xlsx workbook with all generated schedules (A through O, F-1, H-1, Summary H). Each sheet includes title rows, company/FY headers, number formatting (#,##0 for currency, 0.00% for rates, 0.00000 for COM), cross-sheet formula references, and named ranges. The Schedule H export dynamically matches the dashboard's column visibility — Fringe and Material OH columns only appear when those features are enabled in Setup.

Export DCAA ICE Power Query (v1.07): Downloads DCAA's official ICE Power Query Excel workbook (ICE_PQ v1.07) with all 14 yellow input tabs pre-filled from your dashboard data: Company Information, General Questions, Accounting Questions, Business Updates, Summary of Indirects, Expenses, Bases, Contract Costs, Issued Subcontracts, Cumulative Direct & Indirect, Cost Of Money, Time and Material, Payroll Details, and Contract Closing Info. The dashboard injects your values directly into the real DCAA template — preserving the embedded Power Query engine, Excel Tables, and data-validation dropdowns — so you simply open the downloaded file and click Data ▸ Refresh All to generate the computed ICE schedules. The file is named ICE_PQ_v1.07-[CompanyName].xlsx.

ICP Report: Generates a printable ICP containing all generated schedules (A through O). Opens in a new browser tab formatted for printing or saving as PDF.

Export Adequacy Report as Excel: Single-sheet .xlsx with all 47 checklist questions, assessments (Received/Adequate), comments, and summary statistics.

Adequacy Report: Generates a formatted on-screen adequacy report summarizing all 47 checklist assessments with completion statistics and risk indicators.

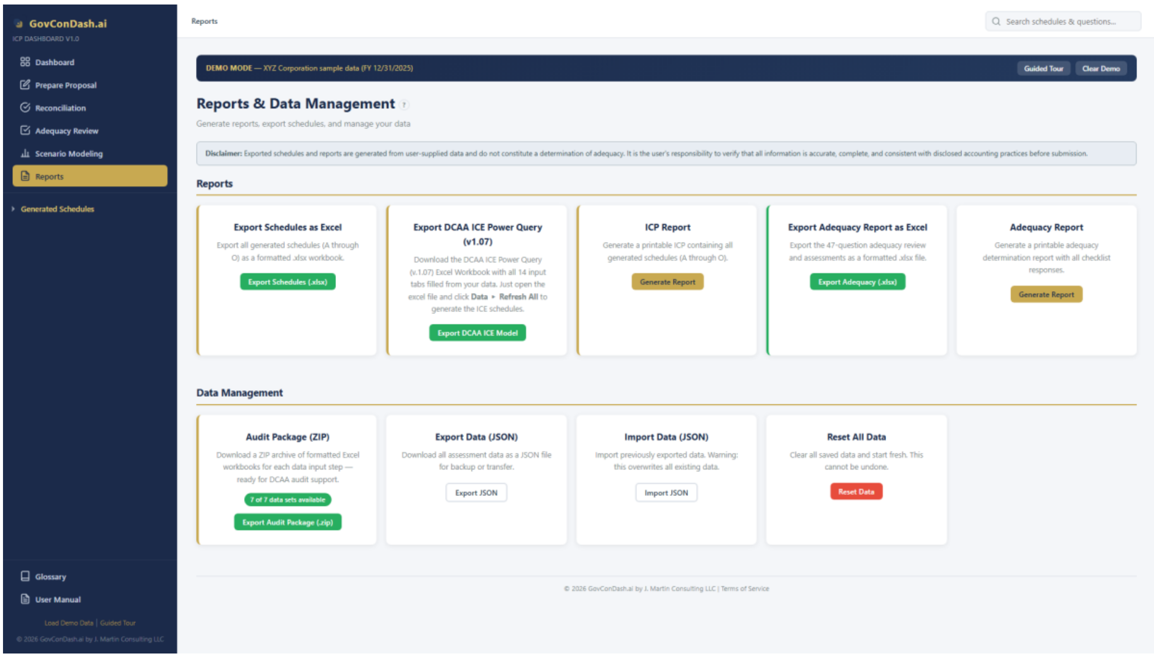

Figure 68: Reports section with Excel export, ICP Report, and adequacy report cards

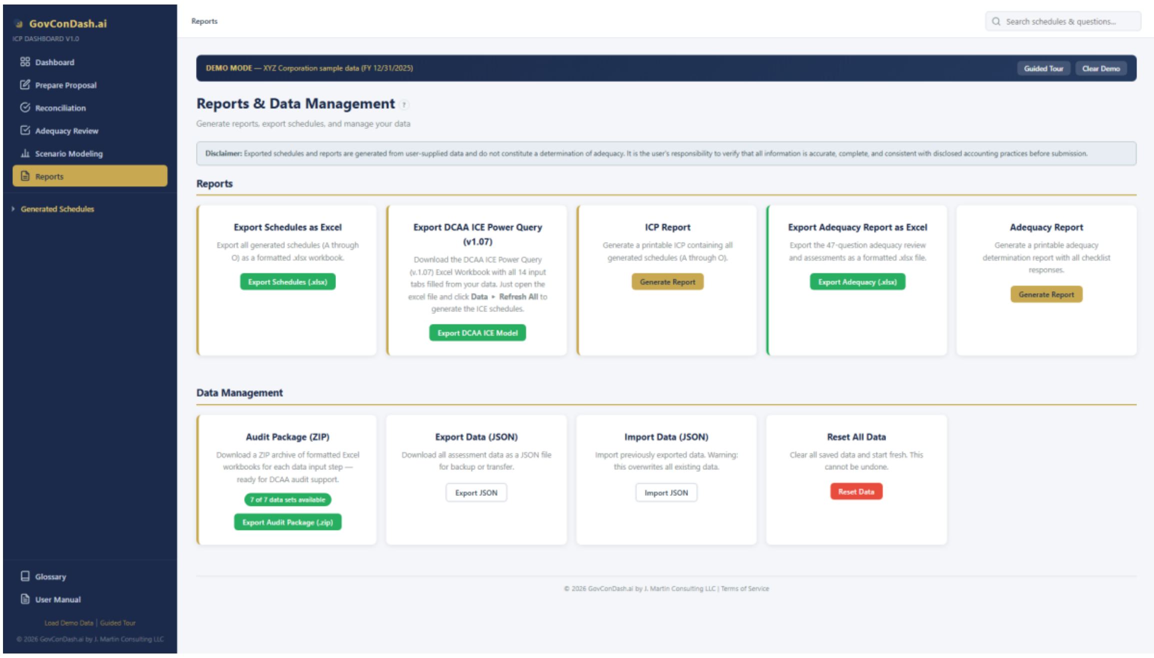

Figure 69: Schedule export to Excel with multi-sheet workbook

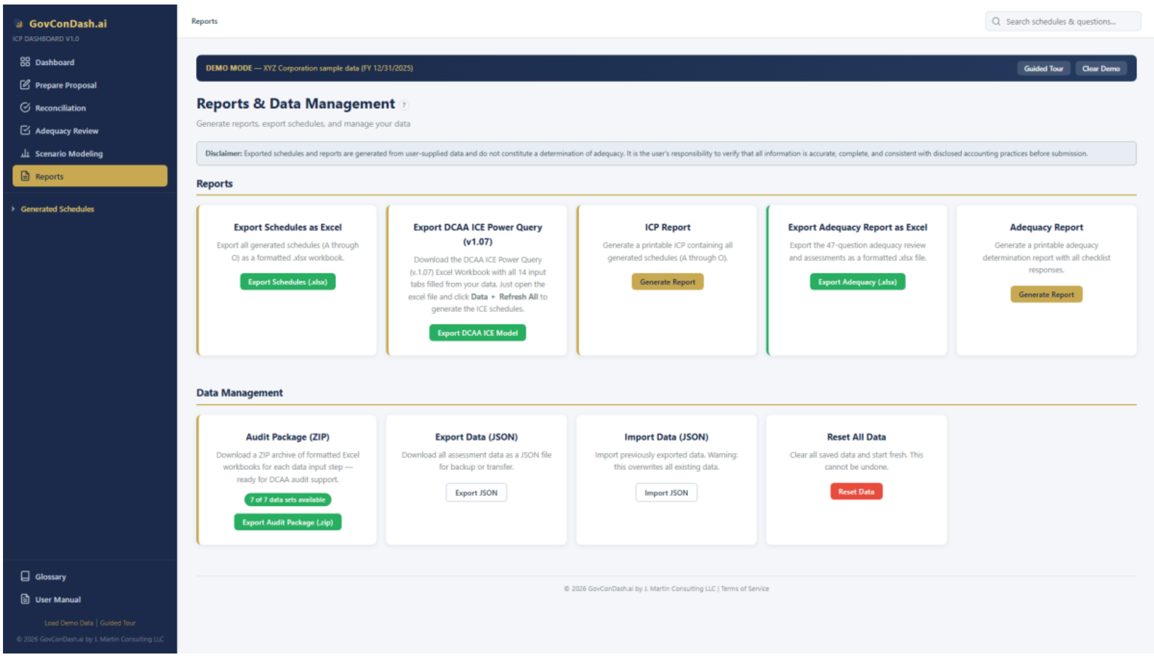

Figure 70: Adequacy report export to Excel

Data Management Section

The Data Management section provides four cards for data backup, restore, and reset:

Audit Package (ZIP): Downloads a ZIP archive of formatted Excel workbooks for each completed data input step — Company Setup, Chart of Accounts, General Ledger, Job Cost Ledger, Contracts, and IRS 941 Payroll — plus Schedule N (Certificate of Final Indirect Costs) as a PDF and a _README.txt manifest. A badge on the card shows how many of the 7 data sets are available, and the button is disabled until at least one step contains data. The archive is named ICP-Audit-Package-[Company]-FY[Year].zip and is intended as ready-to-share supporting documentation for DCAA audit support.

Export Data (JSON): Downloads the complete application state as a JSON file. Use this for backing up your work or transferring data between browsers or devices.

Import Data (JSON): Loads a previously exported JSON file to restore your data. This replaces all current data in the dashboard.

Reset All Data: Clears all entered data and returns the dashboard to its initial empty state. Use with caution — export your data first as a backup.

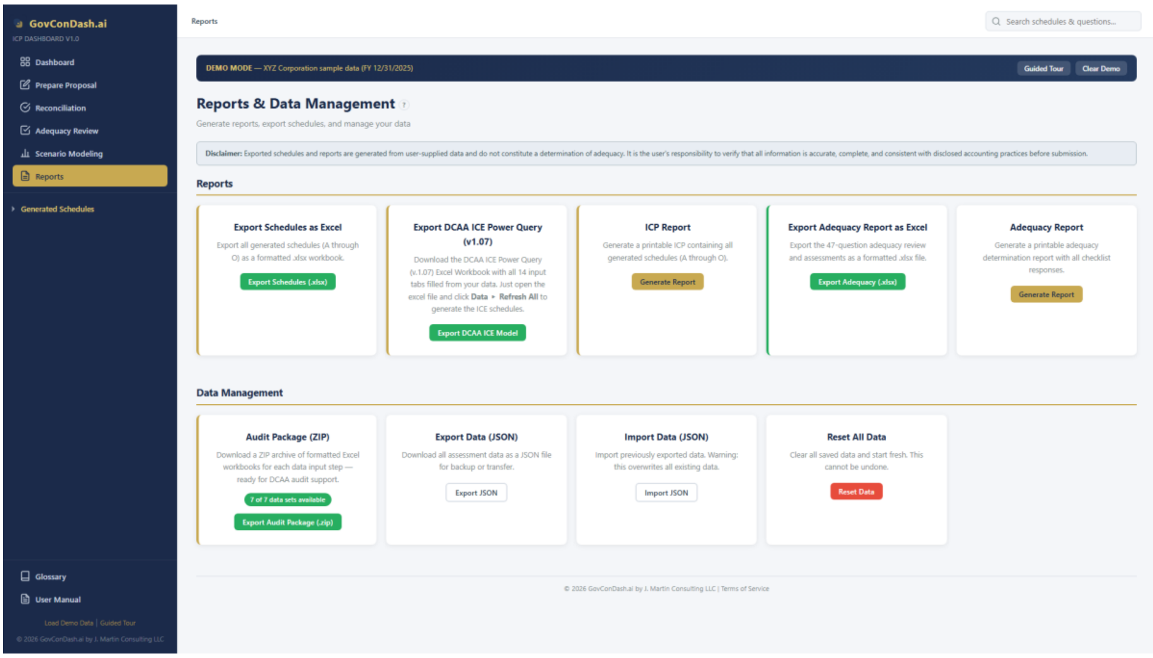

Figure 71: Data Management section with JSON export/import and reset cards

Excel Import Options (Prepare Proposal)

Excel import functionality is available from the Prepare Proposal page via the Quick Import banner:

ICE Model Auto-Import: Parses a complete ICE Model .xlsm workbook and extracts Setup, Schedule B (G&A accounts), Schedule C(1-6) (OH pools), Schedule D(1-6) (intermediate pools), Schedule H (39-column contract data with section detection), and Schedule L (IRS 941 data). This is the fastest way to migrate from Excel to the dashboard.

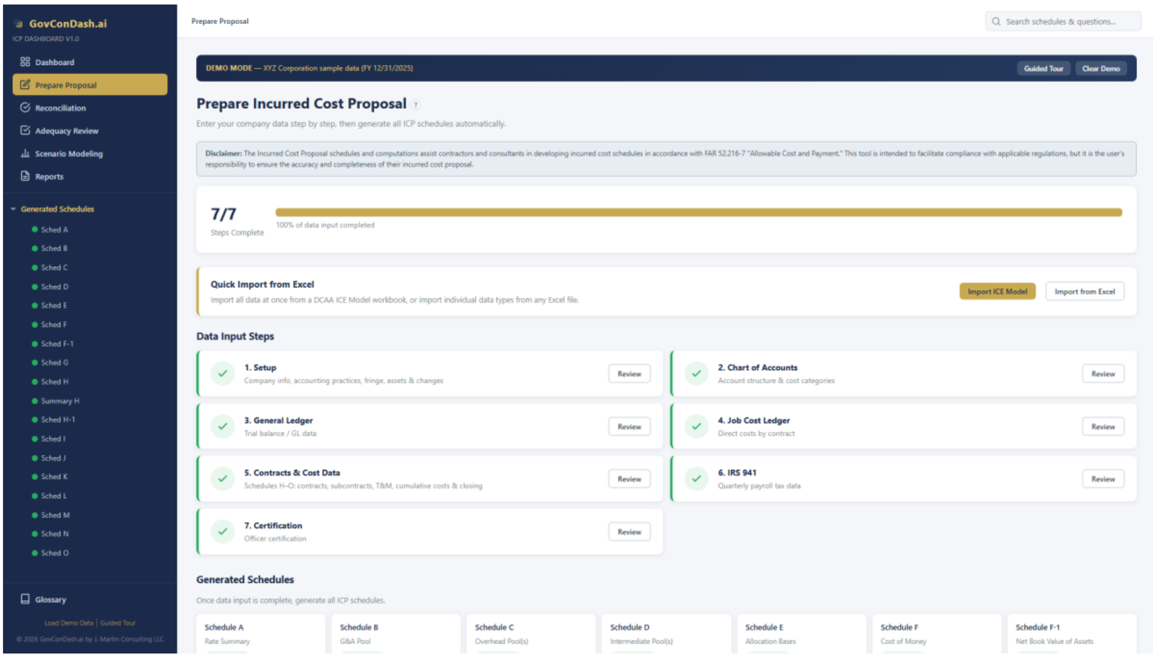

Figure 72: ICE Model auto-import dialog

Generic Import Wizard: A 5-step wizard for importing individual data types (COA, GL, JCL, or Contracts) from any Excel file, with automatic column detection, mapping, validation, and merge strategy options. Also accessible from the import bar on each data entry step.

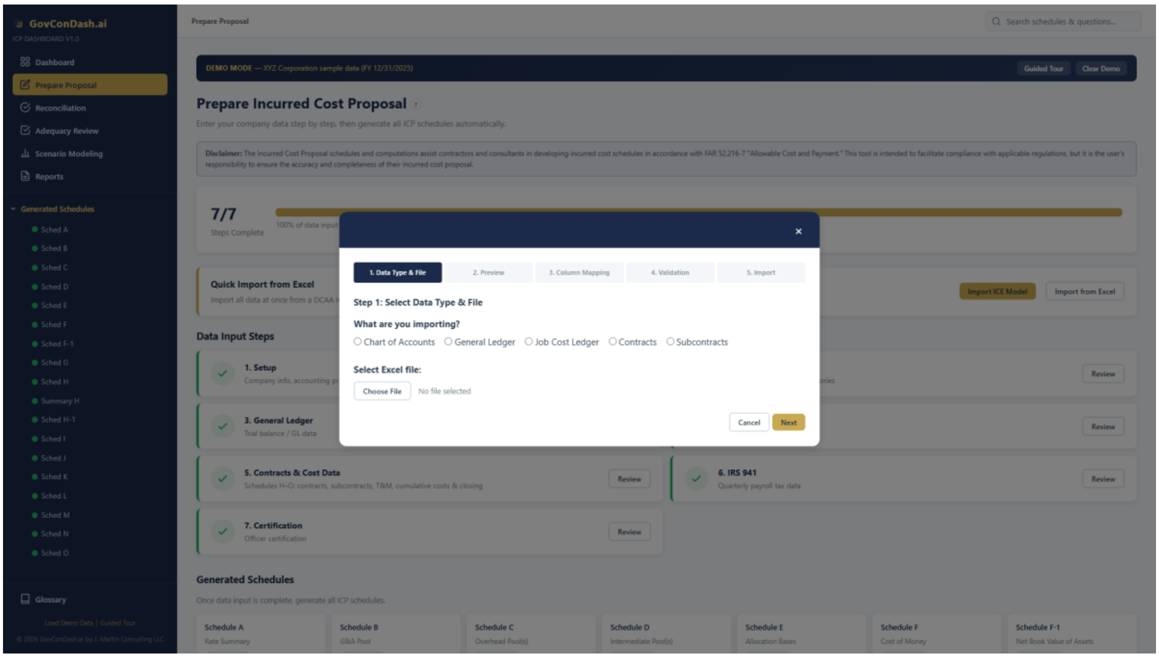

Figure 73: Generic Import Wizard — Step 1: Data type and file selection

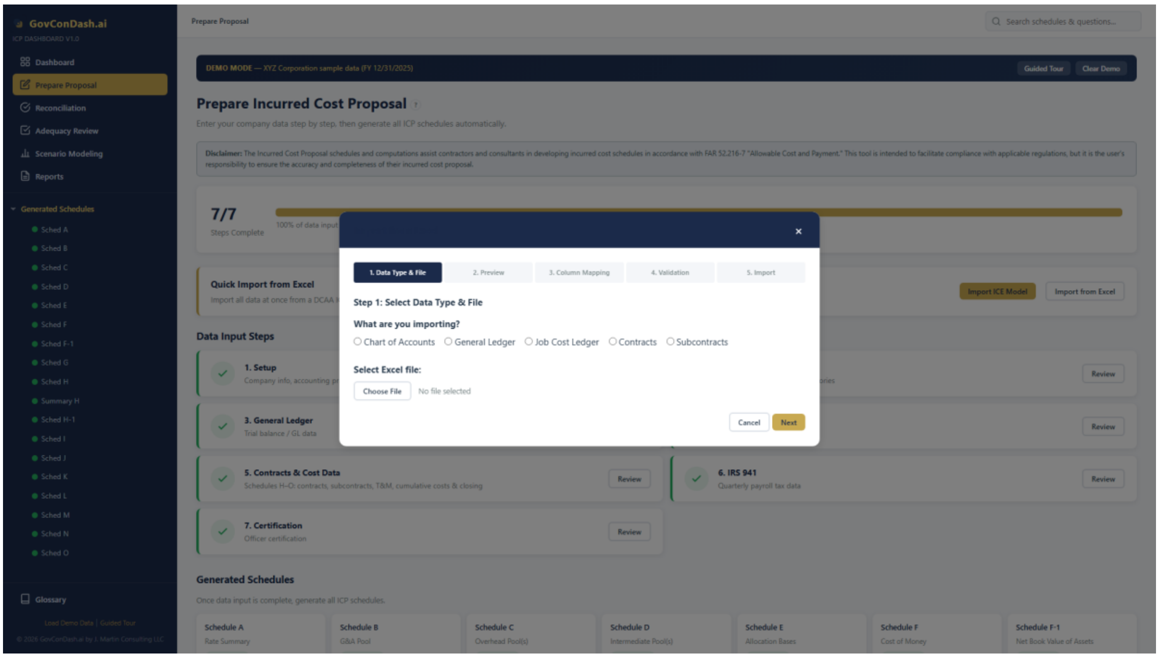

Figure 74: Generic Import Wizard — Step 3: Column mapping with auto-detection

Export Base Change Analysis: 6-sheet workbook containing Summary, Regression analysis, Rate Impact, Sensitivity analysis, Cost Impact, and Regulatory References. Available from the Base Change Analysis tab in Scenario Modeling.

F.6 Data Management

All data is stored in browser localStorage under the key "icp-dashboard". Important considerations:

Persistence: Data persists across browser sessions but is specific to the browser and device. Data entered in Chrome is not visible in Firefox, and data on one computer is not available on another.

Backup: Clear browser data (cache, cookies, site data) will erase all saved work. Export to Excel regularly as a backup measure.

Storage Limit: Browser localStorage is typically limited to approximately 5 MB. For most ICPs this is sufficient, but very large datasets may approach this limit.

Schema Versioning: The dashboard uses schema version migration to maintain data compatibility across updates. When the schema version changes due to a dashboard update, data is automatically migrated to the new format without loss. For safety, always export your data before updating.

JSON Import Safety: JSON imports are validated for schema version compatibility and use a key whitelist to prevent injection of unexpected data. Incompatible files produce clear error messages.

Demo Mode: Demo data can be loaded and cleared without affecting your saved work. The demo flag is tracked separately from user data.

Appendix A: FAR/CAS Regulatory References

Key FAR Citations

FAR Reference	Title	Description
FAR 52.216-7	Allowable Cost and Payment	The primary ICP trigger clause. Requires contractors with cost-reimbursable contracts to submit an annual ICP within 180 days of fiscal year end. Governs the allowable cost and payment process for cost-type contracts.
FAR 52.232-7	Payments Under T&M and Labor-Hour Contracts	Extends the ICP requirement to time-and-materials and labor-hour contracts. Requires reconciliation of billed labor rates to actual costs.
FAR 52.242-3	Penalties for Unallowable Costs (Clause)	Contract clause requiring penalties when expressly unallowable costs are included in indirect cost claims. Penalty equals the disallowed amount, doubled for repeat occurrences.
FAR 52.242-4	Certification of Final Indirect Costs	Requires an authorized officer to certify that all costs in the ICP are allowable per applicable cost principles. False certification may result in penalties under the False Claims Act.
FAR 31.109	Advance Agreements	Permits contractors and contracting officers to reach advance agreement on the treatment of special or unusual costs before they are incurred, avoiding disputes during audit.
FAR 31.201-2	Allowability Criteria	Defines the five tests for cost allowability: reasonable, allocable, in accordance with CAS, in accordance with contract terms, and in accordance with FAR 31.205 selected costs.
FAR 31.201-3	Determining Reasonableness	A cost is reasonable if it does not exceed what a prudent person would pay in competitive circumstances. Evaluated based on nature of cost, market comparison, arm's-length transaction, and business judgment.
FAR 31.201-4	Determining Allocability	A cost is allocable if assignable to a cost objective based on relative benefits received. Costs must be incurred specifically for the contract, benefit both the contract and other work, or be necessary to overall operations.
FAR 31.203	Indirect Cost Allocation	Governs the allocation of indirect costs and the revision of allocation methods. Requires that allocation bases represent the total activity of the cost pool.
FAR 31.205	Selected Costs	Contains 51 subsections defining specific cost categories as allowable, unallowable, or conditionally allowable. The dashboard's Smart Validation Engine monitors 21 of the most commonly encountered unallowable categories.
FAR 31.205-6	Compensation for Personal Services	Governs allowability of employee compensation including salaries, bonuses, severance, and benefits. Subject to statutory compensation caps and reasonableness benchmarking. The blending approach under 31.205-6(p) requires an advance agreement with the ACO.
FAR 30.604	GDM Proposal (CAS Changes)	Requires contractors to submit a General Dollar Magnitude proposal quantifying the cost impact when changing cost accounting practices, supporting CAS compliance and Schedule M disclosures.
FAR 42.703	General (Final Indirect Cost Rates)	Establishes the framework for determining final indirect cost rates. FAR 42.703-1 requires rates be established on a timely basis.
FAR 42.703-2	Unilateral Rate Determination	Authorizes the Contracting Officer to unilaterally determine final indirect cost rates when the contractor fails to submit a timely ICP. If submissions are six months delinquent, DCAA will recommend decrement factors that reduce provisional billing rates.
FAR 42.705	Final Indirect Cost Rates	Defines the procedures for establishing final indirect cost rates. FAR 42.705-1 covers contracting officer determination, including adequacy review of the ICP submission.

FAR Reference	Title	Description
FAR 42.708	Quick-Closeout Procedure	Permits expedited settlement of indirect costs for individual contracts when the amount of unsettled indirect cost is insignificant, avoiding the need to wait for final rate determination.
FAR 42.709	Penalties for Unallowable Costs	Procedures for assessing penalties when expressly unallowable costs are included in the ICP: a monetary penalty equal to the disallowed amount, doubled for repeat occurrences. Works in conjunction with the FAR 52.242-3 contract clause.

Key CAS References

CAS Reference	Title	Description
CAS 401	Consistency in Estimating, Accumulating, and Reporting	Requires that the same cost accounting practices used to estimate costs for contract pricing are also used to accumulate and report actual costs.
CAS 402	Consistency in Allocating Costs	Prohibits allocating costs incurred for the same purpose to both direct and indirect cost pools ("double-counting").
CAS 405	Accounting for Unallowable Costs	Requires identification and exclusion of expressly unallowable costs from indirect cost pools in the ICP.
CAS 406	Cost Accounting Period	Requires that the cost accounting period for accumulating indirect costs be the contractor's fiscal year. The ICP must cover one complete fiscal year.
CAS 407	Use of Standard Costs	Provides criteria for using standard costs for direct material and direct labor. Variances between standard and actual costs must be allocated to appropriate cost objectives.
CAS 409	Depreciation of Tangible Capital Assets	Requires systematic and rational allocation of asset depreciation costs. Impacts depreciation in indirect cost pools and net book values used in CAS 414 Cost of Money computation.
CAS 410	Allocation of G&A Expenses	Governs the selection of the G&A allocation base (TCI, Value Added, or Single Element) and requires that the base represent total business unit activity.
CAS 413	Adjustment and Allocation of Pension Cost	Governs determination, measurement, and allocation of pension costs to cost accounting periods. Pension costs appear as fringe benefit expenses in the ICP.
CAS 414	Cost of Money	Allows recovery of imputed cost of capital for facilities. COM is calculated using Treasury rates and net book values of assets per CAS 414-50(b).
CAS 418	Allocation of Direct and Indirect Costs	Establishes criteria for distinguishing between direct and indirect costs and for allocating indirect costs to homogeneous cost pools. Supports Schedule L labor reconciliation.

Contract Types (FAR Part 16)

Type	FAR Ref	Description	Details
CPFF	16.306	Cost-Plus-Fixed-Fee	Government reimburses all allowable costs plus a fixed fee. Most common cost-type contract.
CPIF	16.405-1	Cost-Plus-Incentive-Fee	Cost reimbursement with incentive fee tied to cost performance targets.
CPAF	16.405-2	Cost-Plus-Award-Fee	Cost reimbursement with fee based on subjective evaluation of performance.
CS	16.303	Cost-Sharing	Government and contractor share costs with no fee. ICP rate adjustment applies to the cost-reimbursable portion.

Type	FAR Ref	Description	Details
T&M	16.601	Time and Materials	Labor at specified hourly rates plus materials at cost. Requires reconciliation of billed vs. actual rates.
FFP	16.202	Firm Fixed Price	Fixed price regardless of actual costs. No indirect rate adjustment, but FFP costs must appear in the ICP to demonstrate proper indirect cost allocation.
FPI	16.403	Fixed Price Incentive	Fixed price with cost incentive sharing arrangement.
LH	16.602	Labor Hour	Similar to T&M but without materials component. Labor billed at specified rates.

Appendix B: Troubleshooting & FAQ

Common Issues and Solutions

1. "Schedule not found" error: This occurs when the navigation uses an incorrect view type. Generated ICP schedules use the 'generatedSchedule' view type, while adequacy checklist items use the 'schedule' view type. If you encounter this error, navigate back to the Dashboard and access the schedule from the sidebar tree.

2. Pool assignment mismatch: Account pool assignments must exactly match pool names from the Setup configuration. For example, if your OH pool is named "General Overhead" in Setup, each OH account must have its pool assignment set to "General Overhead" — not "OH", "Overhead", or any variant. Check Setup Step 1 for the exact pool names.

3. Schedule generation fails: Schedule generation requires a minimum of 5 completed steps: Setup, Chart of Accounts, General Ledger, Job Cost Ledger, and Contracts. Verify that each step has data entered and saved. The progress bar on the Prepare Proposal page shows which steps are complete.

4. IRS 941 data not appearing: If you answered "Yes" to the 941 Waiver question in Setup General Questions, the IRS 941 step is skipped and Schedule L will not include 941 reconciliation. Change the General Question answer to "No" if you need Schedule L.

5. Browser localStorage full: Browser localStorage is typically limited to approximately 5 MB. If you receive a storage error, export your data to Excel as a backup, then clear old or demo data. Consider removing unused scenarios or historical data entries.

6. Negative overhead rate: Verify that GL entries have correct debit/credit signs. Expenses should be entered as positive amounts. If your GL uses a different convention (e.g., credits as positive), you may need to adjust the sign before importing.

7. G&A rate unexpectedly high: Check if IR&D/B&P costs are correctly feeding into Schedule B. The IR&D/B&P feedback from Schedule H adds applied overhead and fringe to the G&A pool. Review the IR&D/B&P detail in Schedule B for accuracy.

8. Schedule L not balancing: Verify that IRS 941 quarterly wages include all four quarters. Check that current year accruals, prior year accrual reversals, and other adjustments are entered correctly. The reconciliation compares total labor distributed (from GL labor accounts) against adjusted 941 wages.

9. Excel import not recognizing file: The ICE Model auto-import looks for specific sheet names (Setup, Sched B, Sched C (1), Sched H, Sched L, TOC). If your workbook has been modified or uses non-standard sheet names, use the Generic Import Wizard instead.

10. Data lost after browser update: Browser updates sometimes clear localStorage. Always export your data to Excel before updating your browser. The dashboard has no server-side backup.

Browser Compatibility

Browser	Support Level	Notes
Chrome 90+	Full Support	Recommended for best performance
Edge 90+	Full Support	Recommended; shares engine with Chrome
Firefox 88+	Full Support	Fully supported
Safari 14+	Full Support	macOS 14+ recommended

Browser	Support Level	Notes
Internet Explorer	Not Supported	Use Edge or Chrome instead

Frequently Asked Questions

Q: Can I use the dashboard without an internet connection?

A: Yes. The dashboard is a single HTML file that operates entirely offline. No internet connection is required after the initial file download. All data is stored locally in your browser.

Q: Is my data secure?

A: Data is stored only in your browser's localStorage on your local device. No data is transmitted to any server. However, anyone with physical access to your browser on your computer could view the stored data. Use standard computer security practices.

Q: Can multiple users work on the same proposal?

A: Not simultaneously. The dashboard stores data in the local browser of each user. To share work, export to Excel, send the file, and have the other user import it. Consider designating a single preparer for each proposal.

Q: What happens if I clear my browser cache?

A: Clearing browser data (specifically "site data" or "localStorage") will erase all dashboard data. Always export to Excel before clearing browser data.

Q: Can I prepare multiple fiscal year proposals?

A: The dashboard supports one active proposal at a time. To work on multiple years, export the current year to Excel, clear the data, and start the new year. You can reimport any year's data later.

Q: How do I update the dashboard to a new version?

A: Replace the ice-dashboard.html file with the new version. The dashboard includes schema migration logic that automatically updates your data to the new format. For safety, always export to Excel before updating.

Q: Does the dashboard support CASB Disclosure Statement formats?

A: The dashboard focuses on ICP preparation per FAR 52.216-7 using the ICE Model format. It does not generate CASB DS-1 or DS-2 disclosure statements, though the data entered can inform those documents.

Appendix C: ICP Dashboard vs. ICE Model Excel Mapping

The following table maps each ICE Model schedule to its equivalent in the ICP Dashboard, along with notes about presentation and functionality.

ICE Excel Worksheet	Dashboard Equivalent	Notes
Setup	Step 1: Setup	Same fields, enhanced with 13 General Questions and company information
TOC	Sidebar Navigation	Automatic navigation tree; no manual hyperlinks needed
Sched A	Generated Schedule A	Stacked pool blocks instead of flat table; clickable references
Sched B	Generated Schedule B	Same layout with clickable cross-schedule references
Sched C (1-6)	Generated Schedule C	Supports up to 6 OH pools in tabbed or stacked view
Sched D (1-6)	Generated Schedule D	Intermediate pools with allocation basis and distribution
Fringe	Generated Fringe Schedule	Separate rate allocation view with pool distribution
Sched E	Generated Schedule E	OH and G&A base sections with 6-column layout
Sched F / F-1	Generated Schedules F, F-1	CAS 414 COM computation with 5-decimal precision
Sched G / G-1	Generated Schedule G	Reconciliation to books of record
Sched H	Generated Schedule H	Dynamic column layout (Fringe/MatlOH conditional) with section detection
Summary Sched H	Generated Summary H	Consolidated view across all contract sections
Sched H-1	Generated Schedule H-1	Government participation percentages by pool
Sched I	Generated Schedule I	Expanded 15-column cumulative costs with over/under billing
Sched J	Generated Schedule J	Subcontract and intercompany cost detail
Sched K	Generated Schedule K	Time and materials contract detail
Sched L	Generated Schedule L	Three-section payroll reconciliation with IRS 941
Sched M	Generated Schedule M	Decisions, changes, and accounting practice disclosures
Sched N	Generated Schedule N	FAR 52.242-4 certification with digital signature
Sched O	Generated Schedule O	11-column closing info grouped by contract type (Cost-Type, Other Flex-Priced, T&M) with LOE tracking
(none)	Smart Validation	NEW — Automated FAR 31.205 unallowable cost detection
(none)	Adequacy Review	NEW — Built-in 47-question DCAA adequacy checklist
(none)	Scenario Modeling	NEW — What-if rate analysis with CAS 410 base selection
(none)	Base Change Analysis	NEW — CAS 410-50(d) justification with regression analysis

Appendix D: Tips & Best Practices

Data Entry Tips

1. Use the Quick Import feature to load an existing ICE Model workbook, then review and adjust the imported data. This is significantly faster than manual entry.

2. Enter the Chart of Accounts before the General Ledger. GL entries require matching account numbers from the COA, and the dashboard validates this linkage.

3. Use exact pool names from Setup when assigning accounts to cost pools. The most common data entry error is mismatched pool names (e.g., "OH" instead of "General Overhead").

4. Double-check contract type assignments (Cost-Type, Other Flex-Priced, T&M, Fixed Price, Commercial) before generating schedules. Contract types determine Schedule H section grouping and affect all downstream computations.

5. Save your work frequently. While the dashboard auto-saves to localStorage, exporting to Excel provides an additional backup that survives browser data clearing.

6. When importing GL data, verify that debit/credit signs match the dashboard's convention: positive for expenses/debits, negative for credits. An incorrect sign convention will produce negative pool balances.

7. If you have intermediate pools (e.g., Occupancy), ensure they are properly configured in Setup before entering account data. The allocation basis and distribution percentages must be set correctly.

8. For contracts with subcontract activity, enter subcontractor details in the Contracts step (Step 5) to ensure Schedule J is properly generated.

9. Use the demo data (XYZ Corporation) to familiarize yourself with the dashboard before entering real data. This provides a risk-free learning environment.

10. Review the Smart Validation findings after every schedule generation. Address all errors before proceeding, and evaluate warnings for potential issues.

Pre-Submission Checklist

Before exporting your ICP for submission to DCAA, verify the following items:

1. All required steps complete (Setup, Chart of Accounts, General Ledger, Job Cost Ledger, and Contracts)

2. "Generate All Schedules" executed successfully with no pipeline errors

3. Smart Validation findings reviewed — all errors resolved, all warnings evaluated

4. Reconciliation page reviewed — all cross-schedule checks passing within tolerance

5. Adequacy Review completed — all 47 questions assessed with appropriate responses

6. Schedule L balanced (if applicable) — labor distributed matches adjusted IRS 941 total

7. Schedule G reconciles — total claimed costs match books of record

8. Certification completed — authorized officer name, title, and date entered in Step 7

9. Export Schedules to Excel for submission to DCAA

10. Export Adequacy Report for internal documentation and audit preparation

11. Store a backup copy of the exported Excel file in a secure location

12. Verify the exported Excel workbook opens correctly in Microsoft Excel and all formulas calculate

Rate Optimization Strategies

The Scenario Modeling feature enables proactive rate optimization. Consider the following strategies:

Base Type Analysis: If your company has significant material or subcontract costs, a Value Added G&A base may produce more equitable rate allocation. Use the Base Analysis card to compare TCI vs. Value Added rates.

Fringe Configuration: Including fringe in the OH base increases the base and decreases the OH rate. Model both configurations using scenarios to determine the optimal approach for your cost structure.

Cost Reclassification: Use Impact Analysis to evaluate the effect of reclassifying costs between pools (e.g., moving an account from OH to G&A). This can reveal opportunities to reduce specific pool rates.

Historical Trend Analysis: Enter historical fiscal year data in the Base Change Analysis tab and run regression analysis to identify which G&A base type best correlates with your G&A pool over time. Strong R-squared values (> 0.90) support base change justifications.

Target Rate Planning: Use the Target Rate Calculator to determine what pool or base amounts would produce desired rates, then work backward to identify the accounting practice changes needed to achieve those targets.

Disclaimer

The ICP Dashboard is provided as a tool to assist government contractors in preparing Incurred Cost Proposals. It is not a substitute for professional accounting, legal, or regulatory advice. Users are responsible for verifying the accuracy and completeness of all data entered and schedules generated.

The regulatory references, FAR/CAS citations, and compliance guidance contained in this manual and the dashboard are provided for informational purposes only and may not reflect the most current regulatory amendments. Users should consult current editions of the Federal Acquisition Regulation, Cost Accounting Standards, and applicable agency supplements.

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