

**INDIRECT COST PROPOSAL (ICP) CHECKLIST**

(Check Off Boxes Below)

- 1.  The ICP is supported by audited financial statements and the 2 CFR 200 Subpart F Single Audit Report. (The ICP including this checklist and other required certs. should be e-mailed as an attachment titled Proposal.pdf, and the financial statements & Single Audit should be attached as Financial Statements.pdf).
- 2.  A reconciliation of item 1 (above) to the ICP has been made and is included in this proposal. Also include a trend analysis of the ICP cost categories between this submission and the previous submission. Explain any increases or decreases of 10% or more.
- 3.  Any previous understandings with Cost Allocation Services (CAS) have been incorporated into this ICP.
- 4.  Unallowable expenses have been eliminated from the indirect cost pool (e.g., contributed salaries and services, interest expense, bad debts, fund-raising, advertising, independent research and development [IR&D], depreciation on Federally funded assets and lobbying costs).
- 5.  The indirect cost rate computation base is complete (i.e., it includes all activities that benefit from the indirect cost pool). For example, fund-raising, IR&D, project cost sharing and voluntary services are included where applicable.
- 6.  The amount of direct Federal awards received by your organization and included in the direct cost base is \$ \_\_\_\_\_.  
A schedule of direct Federal awards is included with this proposal which identifies the amount of direct and indirect costs claimed for each award by Federal awarding agency. For example, Single Audit "Schedule of Expenditures of Federal Awards", etc. (2 CFR 200.38)
- 7.  The amount of Federal subawards received by your organization and included in the direct cost base is \$ \_\_\_\_\_.  
A schedule of Federal subawards is included with this proposal which identifies the amount of direct and indirect costs claimed for each subaward by pass-through entity. For example, Single Audit "Schedule of Expenditures of Federal Awards", etc. (2 CFR 200.93)
- 8.  Treatment of Paid Absences and Fringe Benefit Statements have not changed since the last indirect cost agreement.
- 9.  We have not made any significant changes during the proposal fiscal year (i) to our accounting system or (ii) to the definition or to the accounting treatment of any expense category (e.g., a change in building/equipment costing methodology, a change in charging an expense from direct to indirect or vice versa).
- 10.  We have not changed the equipment capitalization threshold during the proposal fiscal year. The capitalization level is \$ \_\_\_\_\_. (If there is a change made during the proposal fiscal year, please indicate the effective date of the change and the new capitalization level in the explanation box below.)
- 11.  Interest costs included in the ICP have been determined in accordance with the requirements of 2 CFR 200.
- 12.  For nonprofit organizations only. A schedule of "Management and General" salaries by employee, job title, salary, and percentage of salary included in the indirect cost pool. This amount must reconcile to total salary amount submitted with the proposal.
- 13.  The required "Lobbying Cost Certificate" and "Certificate of Indirect (F&A) Costs" for nonprofit organizations or "Certificate of Indirect (F&A) Costs" for colleges and universities is attached.
- 14.  A copy of a Notice of Grant Award (s) included (for first IDC submission).
- 15.  A copy of a Tax Form 990(Required for Head Start and Grantees without audited financial statements).
- 16.  Please provide the following information:  
Official Name: \_\_\_\_\_ Title: \_\_\_\_\_ Email: \_\_\_\_\_  
Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_ Email: \_\_\_\_\_  
Phone Number: \_\_\_\_\_ Fax: \_\_\_\_\_ EIN # \_\_\_\_\_  
Address: \_\_\_\_\_

Explanation of any numbered boxes not checked above (continue on back):

Signature

Date

Organization