**ICP Checklist (State/Local Governments)**

* 1. **Contact person information** (preferably the person who prepared the proposal):
  + Entity Name and mailing address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
  + Employer Identification Number (EIN) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
  + Point-of-Contact Name and position title \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
  + Email address (very important) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
  + Phone & fax numbers \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
  + Entity’s Internet website address, if any \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* 2. Signed **Certificate of Indirect Costs**.  Page #\_\_\_\_\_\_\_
* 3. Description of **accounting system**. Page #\_\_\_\_\_\_\_
* 4. Applicable **audited financial statements** that meet the requirements of the Single Audit Act of 1984,

Public Law 98-502, as amended. If Entity is under the A-133 threshold ($750,000) and does not have

an audit, then an **Accountant’s Report** and a copy of the general ledger is required. Page #\_\_\_\_\_\_\_

* 5. **Organization Chart**. Page #\_\_\_\_\_\_\_
* 6. **Indirect Cost Personnel Justifications.** Page #\_\_\_\_\_\_\_
* 7. Entity’s written policy for allocating and identifying direct and indirect costs **(Schedule A,**

**Elements of Cost)**. Page #\_\_\_\_\_\_\_

* 8. Schedule of all expenditures by program title and grouped by funding agency with majority **Federal**

**funding listed** on top **(Schedule B, Schedule of Expenditure of Federal Awards)**. Page #\_\_\_\_\_\_\_

* 9. **Schedule C, Carryforward and Indirect Cost Rate Computation** (required if fixed with

Carryforward indirect cost rate is requested for the third year and beyond). Page #\_\_\_\_\_\_\_

* 10. **Federal percentage** – the approximate percentage of the direct base funded by Federal sources for

each year that a rate is proposed. Page #\_\_\_\_\_\_\_

* 11. A **schedule** **that summarizes total costs by line item expenditure (Schedule D, Summary**

**Schedule)** which should include but not be limited to: Page #\_\_\_\_\_\_\_

* + Total expenditures (reconcilable to the audit if using actual numbers)
  + Exclusions/Unallowable Costs with footnote explanation
  + Direct costs and indirect costs
* 12. **Schedule E, Indirect Cost Detail Schedule**. Page #\_\_\_\_\_\_\_
* 13. A breakdown of **indirect salaries** by position title, amount, indirect percentage, and grouped

by each department **(Schedule F, Schedule of Indirect Salaries)**. Page #\_\_\_\_\_\_\_

* 14. **Schedule G, 3% Limitation on Sport Fish & Wildlife Restoration Funds,** if applicable. Page #\_\_\_\_\_\_\_
* 15. **Final Apportionment of Federal Aid Funds** letter and schedule(s) provided by U.S. Fish and

Wildlife Service, if applicable. (See website: <http://wsfrprograms.fws.gov>.) Page #\_\_\_\_\_\_\_

Final Apportionment of Pittman-Robertson (PR) and Final Apportionment of Dingell-Johnson (DJ)

* 16. An HHS Approved Statewide/Central Service Cost Allocation Plan (SWCAP/CSCAP) allocation

schedule for the year being finalized. (See website <http://rates.psc.gov/fms/dca/dca_swcap.html>) Page #\_\_\_\_\_\_\_