**Indirect Cost Proposal (ICP Proposal) Checklist (Nonprofit) Proposal Includes**

**PART I – Narrative Information Yes No N/A**

1. **Contact information**:

(Organization info including mailing address, EIN, POC names including phone numbers and emails)

1. **Rate Information** - including rate year(s) requested, base description, and rate history.
2. **Signed Cost Policy Statement** for allocating and identifying direct and indirect costs.
3. Organization chart
4. Signed **Certificate of Indirect Costs**.
5. Signed **Lobbying Certificate**.
6. Treatment of **Paid Absences** (1st year submission)

**PART II –Schedules and Cost Data**

1. **Exhibit A** -- Rate Information

(Type of rates, distribution base, calculated rate, federal percentage information).

1. **Exhibit B** - **Schedule of Total Expenditures** which should include but not be limited to: Total expenditures (reconcilable to the audit if using actual cost data), excluded costs with footnote explanation, and direct costs and indirect costs**.**
2. **Exhibit C - Indirect Salaries, Wages, and Fringes**

(Indirect salaries by position title, salary amount, and percentage allocated to indirect cost).

1. **Exhibit D** - **List of Subawards** given out by the Entity (required for Total Direct Cost (TDC) base only).

*Effective October 1, 2024, each subawards up to the first $50,000 can be included in the direct cost base for the rate calculation purposes. Entity must use the first $25,000 limitation for indirect cost rate determination on subawards performed prior to 1 October 2024.*

*These limitations apply regardless of the period covered by the subaward.*

1. **Exhibit E** - **Schedule of Expenditures of Federal Awards**

(If not included in the audited financial statements).

1. **Exhibit F** – **Contractual Expenditures and Other Costs Data** (if applicable).
2. **Exhibit G** – **Depreciation Schedule Summary** (If depreciation is included as an indirect cost).

**PART III – Supplemental Information**

1. **Depreciation Schedule**

(If depreciation is included as an indirect cost)

1. **Cost Validation**

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Audited Financial Statements

Single Audit

General Ledger Reports

IRS Form 990

1. **Entity's majority direct federal funding agency**

Is this the same federal agency as last year?

1. The **3** most recent signed **negotiation agreements** (1st year submission only).
2. The **IRS letter** granting nonprofit status (1st year submission only)