**Indirect Cost Proposal (ICP) Checklist (Indian Tribal Governments)**

**Please explain any box not checked on a separate page**

**Part 1**

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|   | 1. **Contact person information** (preferably the person who prepared the proposal): | Page #\_\_\_\_\_ |
|  | *Entity Name and mailing address* |  |
|  | *Employer Identification Number (EIN)* |  |
|  | *Point-of-Contact Name and position title* |  |
|  | *Email address* ***(very important)*** |  |
|  | *Phone & fax numbers* |  |
|  |  |  |
|   | 2. Signed **Certificate of Indirect Costs** indicating the period covered by the proposed rate. | Page #\_\_\_\_\_ |
|  |  |  |
|   | 3. Entity’s written policy for allocating and identifying direct and indirect costs,i.e. **Policy**  | Page #\_\_\_\_\_ |
|  | Statement on Direct versus Indirect Costs. |  |
|  |  |  |
|   | 4. **Treatment of Special Costs.** | Page #\_\_\_\_\_ |
|  |  |  |
|   | 5. **Organization Chart.**  | Page #\_\_\_\_\_ |
|  |  |  |
|   | 6. **Indirect Cost Personnel Justifications for ALL** positions listed in the pool.  | Page #\_\_\_\_\_ |
|  |  |  |
|   | 7. **Timekeeping Narrative/current completed and signed time sheet.** | Page #\_\_\_\_\_ |
|  |  |  |
|   | 8. **Type of Rate and Fiscal Period(s)** covered by the proposal and **description of the base.** | Page #\_\_\_\_\_ |

**Part 2**

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|   | 9. **Rate Computation,** use the Exhibit most applicable to the type of rate requested. | Page #\_\_\_\_\_ |
|  | (Exhibits A-1, A-2, or A-3) |  |
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|   | 10. **Carryforward Computation** (required for 3rd year or later, Exhibit B). | Page #\_\_\_\_\_ |
|  |  |  |
|   | 11. **Direct Cost Base** (Exhibits C and D) detailed to include all activities that benefit from the  | Page #\_\_\_\_\_ |
|  | indirect cost pool. Must include the following: |  |
|  | a. Total expenditures (reconcilable to the audit if using actual numbers); |  |
|  | b. Support for total Salaries and Wages (SW) if base is SW, or Salaries, Wages and Fringe Benefits (SWF); |  |
|  | c. All exclusions; including all indirect cost collections; |  |
|  | d. List all programs (grouped by funding agency) with Federal programs listed on top; |  |
|  | e. **The amount of federal program expenditures identified must reconcile** with the amount of federal expenditures identified on the Schedule of Expenditures of Federal Awards (SEFA) included in the audited financial statements. |  |
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|   | 12. **Indirect Cost Collections(Revenue Received)** (Exhibit J) must be reconcilable to the financial  | Page #\_\_\_\_\_ |
|  | statements. If Indirect Cost Collections cannot be traced to the financial statements, the Entity must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost collections, (2) documents from the funding agency, or (3) a letter from the CPA who performed the audit. Same request for indirect expenditures. |  |
|  |  |  |
|   | 13. **Indirect Cost Pool** (Exhibits E-1 & E-2) detailed to include a breakdown of (1) indirect  | Page #\_\_\_\_\_ |
|  | salaries by position title, amount, and indirect percentage, and (2) all other indirect costs by line item. If actual indirect costs cannot be traced to the financial statements, the entity must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost pool or (2) a letter from the CPA who performed the audit. |  |
|  |  |  |
|   | 14. **Reconciliation of Total Expenditures per Audited Financial Statements to Indirect Cost**  | Page #\_\_\_\_\_ |
|  | Proposal (Exhibit F) when audited costs are used. |  |
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|   | 15. **Depreciation schedule** (Exhibit G) if depreciation is included as indirect costs. | Page #\_\_\_\_\_ |
|  |  |  |
|   | 16. **Professional Services schedule** (Exhibit H) | Page #\_\_\_\_\_ |

**Part 3**

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|   | 17. Applicable **audited financial statements** that meet the requirements of the Single Audit Act  | Page #\_\_\_\_\_ |
|  | 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 a copy of the Profit and Loss Statement or general ledger is required. |  |