INDIRECT COST PROPOSAL (ICP) CHECKLIST
(Tribal Organizations, 1st & 2nd Year)
(Check Off Boxes Below)

☐ 1. Current audited financial statements that meet the requirements of the Single Audit Act of 1984, Public Law 98-502, as amended, or an Accountant's Report are included in the ICP packet.

☐ 2. The tribal certificate of indirect cost has been signed on behalf of the organizational unit by the Chairman/Agency Official or an individual at a level no lower than Chief Financial Officer of the organizational unit that submits the proposal or component covered by the proposal.

☐ 3. Current organization chart.

☐ 4. Schedule of proposed indirect costs is sufficiently detailed to determine purpose and classification, including salaries.

☐ 5. Additional supporting schedules are provided if needed.

☐ 6. Schedule of proposed indirect cost rate computation base is complete (i.e., it includes all activities that benefit from the indirect cost pool) and sufficiently detailed and classified by funding agency and program title.

☐ 7. Type of rate and rate calculation is included in the ICP packet.

☐ 8. Unallowable expenses have been eliminated from the indirect cost pool (e.g. contributed salaries and services, interest expense, bad debts, advertising, depreciation on federally funded assets and lobbying costs).

☐ 10. Any previous understandings with the Indirect Cost Section (ICS) have been incorporated into this ICP

☐ 11. We have not made any significant changes during the proposal fiscal year, (1) 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, capitalization level, or a change in charging an expense from direct to indirect or visa versa).

Please explain any boxes not checked. Use a separate sheet if not enough space.

Signature	Date
Title	Organization