

INDIRECT COST PROPOSAL (ICP) CHECKLIST (State and Local Governments)
(Check Off Boxes Below)

1. The ICP is supported by audited financial statements that meet the requirements of the Single Audit Act of 1984, Public Law 98-502, as amended, or other audited general ledger information. (Please include a copy of the supporting document along with your ICP.)
2. Approved Statewide Cost Allocation Plan (SWCAP) allocation schedule.
3. A Certificate of Indirect Cost has been signed on behalf of the governmental unit by an Agency Official or an individual at a level no lower than Chief Financial Officer of the governmental unit that submits the proposal or component covered by the proposal.
4. Current Organization chart.
5. If applicable, three percent limitation verification for Wildlife Restoration (PR) and Sport Fish Restoration (DJ) Programs.
6. Schedule of indirect costs (proposed and actual) is sufficiently detailed to determine purpose and classification, including salaries and 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).
7. Schedule of indirect cost rate computation base (proposed and actual) is complete (i.e., it includes all activities that benefit from the indirect cost pool).
8. Type of rate and rate calculation has been included in the ICP packet.
9. A carryforward schedule is included, if fixed with carryforward indirect cost rate is requested for the third year or beyond.
10. The Federal amount of the direct base is \$ _____ or % _____. If multiple rates, please provide information on a separate sheet.
11. Any previous understandings with the Indirect Cost Section (ICS) have been incorporated into this ICP
12. During the proposal fiscal year, no significant changes are anticipated, such as (a) to the accounting system, or (b) 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 on a separate sheet.

Signature

Date

Title

Organization