

INDIRECT COST PROPOSAL (ICP) CHECKLIST
(Tribal Organizations – 3rd year or later)
(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. (Please include a copy of the supporting document along with your ICP.)
2. A reconciliation of item 1. (above) to the ICP has been made and is included in this proposal.
3. 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.
4. Current organization chart.
5. Schedule of indirect costs (proposed and actual) is sufficiently detailed to determine purpose and classification, including salaries.
6. 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) and sufficiently detailed and classified by funding agency and program title.
7. Schedule with recovered/collected indirect costs is provided with program detail and classified by funding agency. This can be provided with schedule discussed in item 6. above (base schedule).
8. Type of rate and rate calculation has been included in the ICP packet.
9. 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. A carryforward schedule is included, if fixed with carryforward indirect cost rate is requested for the third year and beyond.
11. Any previous understandings with the Indirect Cost Section (ICS) have been incorporated into this ICP
12. We have not made any significant changes during the proposal fiscal year, (i) 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 on a separate sheet:

Signature

Date

Title

Organization