

**INDIRECT COST PROPOSAL (ICP) CHECKLIST**  
(Check Off Boxes Below)

1.  The ICP is supported by audited financial statements and the OMB A-133 Single Audit Report. (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.  Any previous understandings with the Division of Cost Allocation (DCA) have been incorporated into this ICP.
4.  Unallowable expenses have been eliminated from the indirect cost pool (e.g., contributed salaries and services, interest expense, bad debts, fund-raising, advertising, independent research and development [IR&D], depreciation on Federally funded assets and lobbying costs).
5.  The indirect cost rate computation base is complete (i.e., it includes all activities that benefit from the indirect cost pool). For example, fund-raising, IR&D, project cost sharing and voluntary services are included where applicable.
6.  The Federal amount of the direct cost base is \$ \_\_\_\_\_. A schedule of direct federal awards is included with this submission and identifies the direct and indirect amount of each award.
7.  Treatment of Paid Absences and Fringe Benefit Statements have not changed since the last indirect cost agreement.
8.  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, a change in charging an expense from direct to indirect or vice versa).
9.  We have not changed the equipment capitalization threshold during the proposal fiscal year. The capitalization level is \$ \_\_\_\_\_. (If there is a change made during the proposal fiscal year, please indicate the effective date of the change and the new capitalization level in the explanation box below.)
10.  For nonprofit organizations only. Interest costs included in the ICP have been determined in accordance with the requirements of the revised A-122. In addition, required documentation (e.g., needs justification lease/purchase analysis) has been submitted along with the proposal.
11.  For nonprofit organizations only. A schedule of "Management and General" salaries by employee, job title, salary, and percentage of salary included in the indirect cost pool. This amount must reconcile to total salary amount submitted with the proposal.
12.  The required "Lobbying Cost Certification" for nonprofit organizations or "OMB Circular A-21 Certificate of Indirect Costs" for colleges and universities is attached.
13.  A copy of a Notice of Grant Award (s) included (for first IDC submission).
14.  A copy of a Tax Form 990(Required for Head Start and Grantees without audited financial statements).
15.  Please provide the following information:  
 Official Name: \_\_\_\_\_ Email: \_\_\_\_\_  
 Contact Name: \_\_\_\_\_ Email: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Explanation of any numbered boxes not checked above:

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Organization