

**CERTIFICATE OF INDIRECT COSTS**  
**Indian Tribal Governments**

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and that to the best of my knowledge and belief:

(1) All costs included in this proposal dated [identify date] to establish billing or final indirect costs rates for the period [identify period covered by rate] are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been **accounted for consistently** and the Federal Government will be notified of any accounting changes that would affect the rate.

(3) This proposal does not include any costs which are not allowable under applicable cost principles, such as (without limitation): Advertising and public relation costs, entertainment costs, fines and penalties, lobbying costs, and defense and prosecution of criminal and civil proceedings.

(4) Any costs excluded from this proposal, such as Tribal enterprises, gaming operations, and Tribal schools and programs, including all or portions of the general fund, are separately administered and do not benefit from tribal administration included in the indirect cost proposal.

(5) Any previous understandings with the National Business Center, Indirect Cost Services have been incorporated into this indirect cost proposal.

I declare that the foregoing is true and correct.

Indian Tribal Governments: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of Official (Print): \_\_\_\_\_

Title: \_\_\_\_\_

Date Signed: \_\_\_\_\_

(Signed by the official having the authority to negotiate indirect cost rates for the entity or by a higher level official).

**Note: The above certificate is a requirement of 2 CFR Part 225 (OMB Circular A-87).  
We will not be able to process your indirect cost proposal without this certificate.**