

## Cost Allocation Plan Certification

I, \_\_\_\_\_, (the “Fiscal Officer”) being an individual knowledgeable in the applicable rules, regulations and policies associated with developing sound fiscal policies, hereby certify that I have reviewed the Cost Allocation Plan, dated \_\_\_\_\_ (the “Plan”) for \_\_\_\_\_ (the “Organization”) and it meets the following requirements:

- The Plan is allowable and appropriate under the appropriate OMB Circular (check one (1) of the following as applicable):
  - OMB Circular A-87; or
  - OMB Circular A-122.
- All cost allocations in the Plan are allowable and appropriate for all federal programs to which the Plan applies.
- The Plan complies with IHCDA policies and guidance.
- The Plan includes an indirect cost rate policy which clearly identifies those expenses that are deemed to be indirect and describes how those expenses are to be allocated across all activities of the organization.
- All costs are accorded consistent treatment. (A cost assigned as an indirect cost is not also treated as direct costs when incurred for the same purpose in like circumstances.)
- The Cost Allocation Plan currently on file with IHCDA (the “Previous Cost Allocation Plan”), including submitted amendments and changes, is the Cost Allocation Plan that is currently in use by the Organization as of the date of this Cost Allocation Plan Certification (“Certification”) and is the same as the Plan.
- Adequate documentation exists on-site at the Organization’s main office for review by IHCDA staff or staff of any applicable federal agency that may have an interest in such documentation regarding the Organization’s allocation of costs.
- The Previous Cost Allocation Plan currently on file with IHCDA has been on file for less than the three (3) years in accordance with the IHCDA Claim Submission Manual.
- I will notify IHCDA in writing if the Plan is revised at any time within three (3) years after the date of this Certification

**I understand that any misrepresentation of fact or information made in this Certification related to the Plan by the Fiscal Officer may result in any and/or all of the following: (1) disqualification of the Organization from any current and future funding opportunities with IHCDA; (2) repayment to IHCDA from the Organization any amounts associated with any costs that are deemed unallowable under the applicable OMB Circular (any repayments must be made out of non-federal resources); and (3) IHCDA pursuing other legal remedies against the Organization that may exist at law or in equity.**

I certify under the penalties for perjury and fraud that the information provided above in this Certification is true and accurate.

18 U.S.C. § 1001, “Fraud and False Statements,” provides among other things, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, anyone who knowingly and willfully: (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, and/or imprisoned for not longer than five (5) years.

\_\_\_\_\_  
Fiscal Officer

\_\_\_\_\_  
Date