

RESOLUTION OF THE GOVERNING BODY OF
THE THREE AFFILIATED TRIBES OF THE
FORT BERTHOLD RESERVATION

WHEREAS, This Nation having accepted the Indian Reorganization Act of June 18, 1934, and the authority under said Act; and

WHEREAS, The constitution on the Three Affiliated Tribes generally authorizes and empowers the Tribal Business Council to engage in activities on behalf of, and in the interest of the welfare and benefit of all residents of the Fort Berthold Reservation; and

WHEREAS, The Tribe's existing policy has been to minimize the collection of administration costs through the negotiated indirect cost rate as a result of the information provided the tribe by the office of the inspector general, Department of Interior.

WHEREAS, The Tribes existing policy has been to supplement the cost of administering programs with trust funds.

WHEREAS, Indirect Costs are those costs that serve multiple cost objects, more specifically costs that are administrative in nature.

WHEREAS, The tribe are using docket funds and the expendable trust funds to cover a large part of these types of costs.

WHEREAS, The Office of Management and Budget has issued a circular entitled, OMB Circular A87 (cost principle for state local governments and Federally Recognized tribes) that addresses the allowability of costs associated with the administration of grants and contracts.

WHEREAS, This Circular and the OIG have permitted the Tribes to include without justification 50% of the costs of Council and 100% of over costs that are not of single cost object in nature.

WHEREAS, Representatives of the tribe, Tribal Treasurer, Roger Bird Bear, have met with the tribes independent auditor Helmich Associates-CPA.

WHEREAS, A result of said meeting, the auditors have requested that the tribes existing policy be amended to reflect the tribes decision to account for administers expenditure collectively under the category captioned (General Fund).

WHEREAS, The tribe in taking such action will be able to collect additional indirect dollars, thereby, decreasing the use of Tribal Trust Funds to met the cost to administer programs.

THEREFORE BE IT RESOLVED, That effect as of the Fiscal Year 1989, henceforth the accounting of administrative efforts to be consistent with OMB Circular 087 which will allow the tribe to take full advantage of these that will become available through the negotiation of the indirect cost rate.

C E R T I F I C A T I O N

I, the undersigned, as Secretary of the Tribal Business Council of the Three Affiliated Tribes of the Fort Berthold Reservation, hereby certify that the Tribal Business Council is composed of 7 members of whom 4 constitute a quorum, 5 were present at a Special Meeting thereof duly called, noticed, convened, and held on the 19th day of November, 1991; that the foregoing Resolution was duly adopted at such Meeting by the affirmative vote of 5 members, 0 members opposed, 0 members abstained, 0 members not voting, and that said Resolution has not been rescinded or amended in any way.

Dated the 19th day of November 1991.

John J. Rabbithead Jr.
Secretary, Tribal Business Council

ATTEST:

James Hall vice Chairman
Chairman, Tribal Business Council