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TO: All Tribal Government Leaders and Tribally Designated Housing Entities

FROM: Jacqueline Johnson, Deputy Assistant Secretary, P

TOPIC: Reporting

SUBJECT: Reporting Requirements for the United States Housing Act of 1937 Funds and for the Indian Housing Block Grant funds under the Native American Housing Assistance and Self-Determination Act of 1996

The purpose of this guidance is to notify tribes and tribally designated housing entities (TDHEs) of the reporting requirements for the funds provided under the United States Housing Act of 1937 (USHA) and for the Indian Housing Block Grant (IHBG) funds under the Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA).

Funds provided under the United States Housing Act of 1937

The reporting requirements that program recipients of USHA programs followed prior to the implementation of NAHASDA are still in effect for the USHA funds that have been obligated or for the funds that will be used for the purposes for which they were funded under USHA. The reporting requirements for the following programs are:

Traditional Indian Housing Development - LOCCS requires that a Development Cost Statement, form HUD 53045-A be submitted to the AONAP on a semi-annual basis for obligated TIHD funds. This report is still required for obligated TIHD funds and for the funds received under the TIHD that will be used for the development of new housing under USHA programs.

Modernization - For Modernization funds that have been obligated and for the modernization funds that will be used for the purpose for which they were originally intended under USHA, the following reports are required:

Comprehensive Improvement Assistance Program (CIAP) - for the semi-annual periods ending March 31 and September 30, funds obligated and expended shall be reported on the CIAP Budget/Progress Report, Part 1: Summary, form HUD-52825.

Comprehensive Grant Program (CGP) - annual performance and evaluation (P&E) reports for the annual period ending June 30 - funds obligated and expended shall be reported on the Annual Statement/Performance and Evaluation Report, Part 1: Summary, form HUD-52837. See NAHASDA Bulletin 98-02 for details regarding revised requirements for modernization reporting.

Reporting Requirements for U.S. Housing Act of 1937 Funds

Program	Reporting Requirements	Due to AONAP

TIHD	Development Cost Statement form HUD 53045-A	Semi- annually
CIAP	CIAP Budget/Progress Report form HUD-52825	Semi- annually
CGP	Annual Statement/Performance Report form HUD-52837	annually

**Reporting Requirements for United States Housing Act of 1937 program funds
to be used under NAHASDA**

For the funds that were granted under the USHA programs (including TIHD and modernization funds) that are not obligated, recipients can use the funds for any activity that is eligible under NAHASDA. The following reporting requirements apply:

Standard Form 272 (SF 272) - To satisfy the requirements of 24 CFR Part 85, Section 41, for financial reporting, the SF 272 is to be submitted to the AONAP on a quarterly basis. This report is to be submitted to the AONAP at the end of each quarter. We are in the process of changing the instructions to the SF 272 to include the way in which expended funds will be reported on the SF 272. Tribes and TDHEs will be notified as soon as these changes have been developed. At this time, please use the current instructions for the SF 272 to satisfy these reporting requirements.

Annual Report - Recipients must also submit a performance report to the AONAP within 60 days of the end of the recipient's program year for each fiscal year. Information regarding submission of this report is located in Section 404 of NAHASDA and appears in 24 CFR 1000 Sections 512 through 518 of the Final Rule.

U.S. Housing Act of 1937 Funds to be used for NAHASDA

Program	Reporting Requirements	Due to AONAP
TIHD	Federal Cash Transaction Report SF 272 & Annual Report	Quarterly & Annually
CIAP & CGP	Federal Cash Transaction Report SF 272 & Annual Report	Quarterly & Annually

Tribes and TDHEs must notify HUD when they will be using USHA funds for eligible activities under NAHASDA, and report on those funds as outlined above.

IHBG Funds - Recipients of IHBG funds are to report expended funds on the SF 272 on a quarterly basis and submit the report to the AONAP. Also required is an annual performance

report to be submitted to the AONAP within 60 days of the end of the recipient's program year.

Indian Housing Block Grant Funds under NAHASDA

Program	Reporting Requirements	Due to AONAP
NAHASDA	Federal Cash Transaction Report SF 272 & Annual Report	Quarterly & Annually

Reporting requirements for IHBG funding will become effective at the time IHBG funding is obligated by the recipient. After their Indian Housing Plan has been submitted and found to be in compliance with NAHASDA, recipients will be instructed regarding the procedures for accessing the IHBG funds in LOCCS.

LOCCS will notify recipients that reports for the respective programs are due to their AONAP. If the reports are not received by the due date, recipients will be notified that drawdown privileges have been suspended. The notification will include procedures the recipient can follow to reinstate their drawdown privileges.