



No. 2007-05
August 15, 2007

PROGRAM GUIDANCE

PROGRAM: Indian Housing Block Grant (IHBG)

FOR: Tribes, Tribally Designated Housing Entities, Area Offices of Native American Programs

RJB

FROM: Rodger J. Boyd, Deputy Assistant Secretary, PN

TOPIC: Revised Annual Performance Report Due Date - IHBG

Purpose: This Guidance replaces Program Guidance 2007-04, same subject. Guidance 2007-04 included an attachment, which should be eliminated.

Summary: Recipients of IHBG funds may now submit their APRs to the appropriate Area Office of Native American Programs (Area ONAP) within 90 days after the end of the recipient's program year rather than 60 days.

On July 26, 2007, the final rule revising the APR due date was published in the *Federal Register* in Volume 72, Number 143, pages 41212 - 41213. For additional information on the revision of the APR due date, a copy of the *Federal Register* containing the final rule can be accessed on the Internet at www.gpoaccess.gov.

Background: Section 404(c) of the Native American Housing Assistance and Self-Determination Act of 1996 requires the Secretary to establish dates for the submission of performance reports. In response to this requirement, the regulations for the IHBG program at 24 CFR § 1000.514 established the date for submission of the APR as 60 days after the end of the recipient's program year. Recipients have informed ONAP that their confidence in the accuracy of the data, especially financial data, would be enhanced if additional time could be provided for the preparation of an APR. During 9 consultations held with tribal representatives from January through May 2005, attendees were overwhelming in favor of revising the due date for the APR to 90 days after the end of the recipient's program year.

Revised APR Due Date Schedule: The chart on the following page provides the revised due dates for typical program year ends.

PROGRAM GUIDANCE 2007-05 (Recip)

<i>Program Year End</i>	<i>Previous Due Date</i>	<i>Revised Due Date</i>
March 31	May 30	June 29
June 30	August 29	September 28
September 30	November 29	December 29
December 31*	March 1	March 31

*Due date will change during a leap year, including 2008.

The Area ONAP may grant one extension for up to 30 days beyond the APR due date based upon a justified written request submitted by the recipient. To be given consideration, the Area ONAP must receive such request prior to the due date, as stipulated at 24 CFR § 1000.514. Any APR that is not submitted by the due date, i.e., 90 days after the end of the recipient's program year or, if applicable, an approved extension to that date, will be considered to be delinquent. Appropriate actions consistent with regulatory provisions, as defined in 24 CFR § 1000.532 or 24 CFR § 1000.538, will be taken to address or resolve the delinquency.

Submission of the Updated APR Form: In January 2007, the Office of Management and Budget (OMB) approved a revised APR form that updates OMB's audit requirement threshold as defined on page 14 of the APR. The updated APR (Form HUD-52735-AS) can be accessed on the Internet at www.hudclips.org. Recipients should complete and submit to the Area ONAP the current, OMB-approved version of the APR that shows an OMB approval date of 01/2007 in the lower right hand corner of the first page of the document. Previous versions of the APR are obsolete and should no longer be used.

If a recipient submitted an obsolete APR form, there is no need to resubmit the entire APR using the OMB-approved version, which would be burdensome for a recipient. Rather, the Area ONAP will contact the recipient and request that the recipient resubmit only page 14 of the OMB-approved APR form. After completing the four questions on page 14 of the APR, the recipient should send the updated page to the Area ONAP by regular mail, fax, or as an attachment to an email.

Contact: Please contact your Area ONAP if you have questions pertaining to this Guidance.