

INDIAN HOUSING PLAN AND ANNUAL PERFORMANCE REPORT FORM GUIDANCE

This guidance is designed to assist tribes and tribally designated housing entities (TDHEs) to develop the Indian Housing Plan (IHP) and Annual Performance Report (APR). Specifically, this guidance describes how a recipient of the Indian Housing Block Grant (IHBG) can complete the required IHP and APR forms.

The guidance includes citations to relevant sections of the Native American Housing Assistance and Self-Determination Act (NAHASDA) and IHBG regulations at 24 CFR Part 1000. NAHASDA is located at: <http://www.hud.gov/offices/pih/ih/codetalk/docs/nahasdastatute.pdf> and its regulations are at <http://www.hud.gov/offices/pih/ih/codetalk/docs/24cfr1000.pdf>

Statutory citations are identified in brackets [] and regulatory citations are identified by the section symbol §. The recipient is encouraged to review both the regulatory and the statutory sections to obtain a complete understanding of what is required for the IHP and APR.

The guidance is organized in the same order as the IHP and APR form sections. The line numbers in the guidance correspond exactly with the line numbers in the form. Examples and illustrations related to the guidance are set off by a bullet or a text box.

The white, non-highlighted sections of the form are to be used for the IHP and the grey sections of the form are to be used for the APR. Similarly, guidance on completing the IHP is in white, non-highlighted text, and guidance on completing the APR is highlighted in grey.

Throughout this guidance, a reference to a “Line” means a component of the form (i.e., text box or table) and a “Row” means a row in a table.

Recipients with additional questions about the IHP/APR form or guidance should contact their Area Office of Native American Programs (Area ONAP).

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Note: The page numbers in the Table of Contents of the IHP/APR can update automatically as the IHP or APR is completed. To update the page numbers, right-click anywhere in the table, select “Update Field” and select “update page numbers only.”

GENERAL INSTRUCTIONS

TIMING AND FORMAT OF SUBMISSIONS

To receive an IHBG, a recipient must submit a One-Year IHP, as required by NAHASDA Section 101(b)(1). Recipient programs that are fully or partially funded by IHBG, IHBG program income, or Title VI must be included in the IHP. The recipient is required to submit the IHP to HUD at least 75 days prior to the start of its 12-month program year, as required by NAHASDA Section 102(a)(1)(A). When filling out the IHP, the recipient should leave blank the grey sections that represent the APR.

At the end of the recipient's program year, the recipient will complete the APR by opening the IHP file (if the IHP has been updated or amended, use the most recent (i.e., last version) and enter the APR data for that applicable 12-month program year in the appropriate grey colored sections). The APR has been designed to track the programs and the 12-month tasks outlined in the One-Year IHP. The APR describes annual accomplishments and shows the progress made toward planned eligible activities, intended outcomes, and programs. At a minimum, the APR text must describe the results of IHBG, IHBG program income, and Title VI expenditures, as applicable. Recipient programs that are partially funded by IHBG, IHBG program income, or Title VI must be included in the APR. If the recipient wishes to report on programs funded by other sources, it may do so.

TWELVE-MONTH APPROACH

This IHP and APR form represents a new approach to planning and tracking annual expenditures. In the past, IHPs and APRs were exclusively tied to each federal funding award, and the recipient was required to have an IHP and an APR for each open federal grant. The new approach ties planning and reporting to the recipient's 12-month program year. Thus, each recipient submits one IHP each year that covers the activities it plans to undertake during its upcoming 12-month program year, including any uncompleted activities carried over from a prior year plan.

The IHP must be postmarked no later than 75 days before the beginning of the recipient's program year. If the deadline date falls on a Saturday or Sunday, the postmark date must be the following Monday. The IHP also can be faxed or sent electronically to the Area ONAP. Title I, Section 101(b)(2) of NAHASDA, provides authority for HUD to waive the submission requirements of Section 101(b)(1) for up to 90 days. Requests for waivers of the deadline for IHP submission should be submitted to the recipient's Area ONAP. The waiver request can be submitted at any time before or after the IHP submission deadline; however, an extension may only be granted for up to 90 days after the original deadline.

- The Federal Fiscal Year (FFY) is always October 1 to September 30, and is always in advance of the calendar year. For example, FFY 2012 starts on October 1, 2011, and ends on September 30, 2012.
- The recipient's program year for 2012 could start on October 1, 2011, January 1, 2012, April 1, 2012, or July 1, 2012. If the recipient follows the guidance above, the due date of the IHP will depend on the recipient's chosen program year (PY). For example:

FFY 2012	Recipient PY	IHP Due Date (75 calendar days prior to start of PY)
Oct. 1, 2011 – Sept. 30, 2012	October 1 – September 30	July 18, 2011
	January 1 – December 31	October 18, 2011
	April 1 – March 31	January 17, 2012
	July 1 – June 30	April 17, 2012

In some federal funding years, the U.S. Congress does not appropriate funds until well into the FFY. For example, even though the FFY starts on October 1, it is not uncommon to have the IHBG appropriation occur in January. Thus, the recipient may not know its final IHBG grant amount until January. To address these instances, HUD runs a draft of the IHBG formula using the anticipated level of funding, and sends this information to the recipient using the Formula Response Form.

If the final appropriation is unknown at the time the IHP is due, the recipient may base its IHP budget on this estimated IHBG amount or the previous year’s IHBG amount. When the final appropriation is known, the recipient should update the IHP in its files to include the final amount. For any recipient whose IHP has already been found in compliance, once the final budget appropriation is available, the Area ONAP will automatically process the grant agreement and send it to the recipient.

If the recipient adds a new activity or reduces its support for 1937 Act housing, it must submit an IHP amendment using the form provided in Section 16 of the IHP. If the recipient does not add a new activity or reduce its support for 1937 Act housing, then any other changes can be reflected in the APR submission and the revised IHP should NOT be sent to the Area ONAP.

Advance funding is not available to the recipient unless and until HUD publishes an advance funding Notice for that fiscal year. So, the recipient can access advance funding after a Notice has been published by HUD, it has submitted an IHP, and HUD has determined the IHP to be in compliance. In order to take advantage of this flexibility, the recipient’s authorizing official must submit a written request to HUD.

The APR is due to the Area ONAP no later than 90 calendar days after the end of the recipient’s program year. The APR must describe the activities and expenses from the previous 12-month program year. The APR is designed to track to the IHP sections so that the recipient can easily report on progress toward IHP eligible activities.

The recipient is required to submit its IHP and APR data using the completed IHP and APR form (form HUD-52737). However, the recipient is welcome to expand beyond the IHP and APR form and submit additional data. This data may be presented in the form of text, charts, tables, maps, etc. The recipient may choose to submit this additional data to HUD, or use it solely for its own local purposes.

1. COVER PAGE

- Line 1:** Enter number of the grant covered by the IHP and APR sections of the form. Under the 12-month program, the recipient will have only one IHBG number and all of the recipient's future IHBG allocations will be assigned the same grant number. Until that grant number is known, leave Line 1 blank.
- Line 2:** Identify the recipient's IHBG program year by showing the start and end dates that correspond with the IHP and APR. For example, a recipient's program year could be from October 1, 2011 to September 30, 2012; January 1, 2012 to December 31, 2012; April 1, 2012 to March 31, 2013; or July 1, 2012 to June 30, 2013. The program year period should always be 12 months.
- Line 3:** Enter the Federal Fiscal Year (FFY) that corresponds with the IHP and APR. The FFY always begins on October 1; for example, October 1, 2011 to September 30, 2012; or October 1, 2012 to September 30, 2013.
- Lines 4-8:** Check the box to indicate whether the submission is an Initial IHP, an Amended IHP, or an APR. Then check whether the recipient is a tribe or a TDHE.
- Lines 9-17:** Fill out the name of the tribe or TDHE; and the contact person's name, telephone number, mailing address, fax number, and email address.
- Line 18:** If the recipient is a TDHE working on behalf of one or more tribes, list the tribes covered by the IHP or APR. If the TDHE is an umbrella organization submitting one IHP or APR on behalf of multiple tribes, each of the tribes must be listed on Line 18. It is important that all tribes intended to be covered by the IHP be listed on Line 18 and that this tribal listing match with a tribal certification provided by each tribe authorizing IHP submission on its behalf. See Section 8 for the IHP Tribal Certification form that must be completed by each tribe and included in the IHP.
- Line 19:** Enter the recipient's federal tax identification (ID) number. This should be the tax ID number for the entity that will act as the recipient of the IHBG grant. For example, if a TDHE will be the recipient, the tax ID number should be for the TDHE and not the tribe or tribes.
- Line 20:** Enter the DUNS number for the recipient. All recipients of federal funds must have a DUNS number. If the recipient does not yet have a DUNS number, one can be obtained for free at:
<http://fedgov.dnb.com/webform/displayHomePage.do;jsessionid=52851D14B430CB42326E99FC379D6F33>
- Line 21:** Enter the date that the recipient's Central Contractor Registration (CCR) number expires. All recipients of IHBG funds must have a valid CCR number in order to execute the grant agreement. Registrants are required to complete a one-time registration to provide basic information relevant to procurement and financial transactions. Registrants must update or renew their registrations at least once a year to

maintain a valid status. If the recipient does not have a valid CCR number, one can be obtained for free at: <https://www.bpn.gov/ccr/handbook.aspx>.

Line 22: Fill in the recipient's actual or estimated amount of IHBG formula funds. If the grant amount has not yet been finalized for the specific FFY, the recipient may either use the IHBG estimate provided by HUD on the Formula Response Form or the previous FFY IHBG amount. Once the final IHBG grant amount is known, the recipient should update the IHP in its files to reflect that actual grant amount. HUD will not conduct a second review of the IHP once the actual grant amount is known unless the recipient chooses to add additional activities not already described in the plan, or the recipient chooses to reduce funding to protect and maintain the viability of 1937 Act housing. In that case, the recipient will be required to amend the IHP and submit it to the Area ONAP for review. See Section 16 for more information on amending an IHP.

Lines 23-24: Enter the name and title of the person authorized to submit the IHP.

Lines 25-26: The person authorized to submit the IHP must sign and enter the date of the IHP submission. By signing the IHP, the authorized person is accepting and endorsing the certifications in Section 7 (Indian Housing Plan Certification of Compliance) and Section 9 (Tribal Wage Rate Certification).

Lines 27-28: Enter the name and title of the person authorized to submit the APR.

Lines 29-30: The person authorized to submit the APR must sign and enter the date of the APR submission.

2. HOUSING NEEDS

Statutory Reference: [102(b)(2)(B)]

The purpose of this section is to identify the types of housing needs that the recipient has identified for low-income Indian families and all Indian families in the tribe's jurisdiction.

Line 1: **Type of Need.** Check the appropriate boxes in Column B and C to identify the types of housing need.

Column B. (Low-Income Indian Families) Check the boxes that describe the estimated types of housing needed and the need for other housing-related assistance for low-income Indian families in the tribe's jurisdiction (those earning less than 80 percent of median income). This list should reflect the needs of all low-income Native Americans in the jurisdiction, including tribal and non-tribal members. Check as many or as few needs as are applicable to the recipient's community.

Column C. (All Indian Families) Check the boxes that describe the estimated types of housing needed and the need for other housing-related assistance for all Indian families in the tribe's jurisdiction, including non-low-income families.

Line 2: **Other Needs.** If “Other” was checked for Line 1, describe the specific housing needs that are not included among the other types of need. This line should include a description of the housing needs of low-income and non-low-income Indian families in the tribe’s jurisdiction, as applicable.

Line 3: **Planned Program Benefits.** Describe how the One-Year IHP’s planned IHBG programs will address the affordable housing needs identified in Lines 1 and 2. For example, if the recipient checked that there is a need for college housing, it would then describe how the recipient’s planned program(s) addresses this need.

For many tribes, affordable housing need far exceeds funding, and so it is not expected that all identified needs will be able to be addressed through the One-Year Plan.

Line 4: **Geographic Distribution.** Describe how the program intends to distribute assistance throughout the geographic area, and how this ties to the housing needs of low-income families. For example, if the recipient intends to focus its rental housing program on buying units in a nearby county, the recipient should explain that this distribution of assistance meets the needs of low-income tribal members living in that area.

3. PROGRAM DESCRIPTIONS

Statutory and Regulatory References: [102(b)(2)(A)], [233(a)], [235(c)], [404(b)], 24 CFR §1000.512

In this section, the recipient must provide a description of its planned eligible activities, and intended outcomes and outputs for the One-Year IHP. The recipient can select any combination of activities eligible under NAHASDA and intended outcomes and outputs that are based on local needs and priorities. There is no maximum or minimum number of eligible activities or intended outcomes and outputs. Rather, the One-Year IHP should include a sufficient number of eligible activities and intended outcomes to fully describe any tasks that the recipient intends to fund in whole or in part with IHBG funds, IHBG program income, and Title VI funds during the coming program year.

Subtitle B of NAHASDA authorizes recipients to establish a program for self-determined housing activities involving construction, acquisition, rehabilitation, or infrastructure relating to housing activities or housing that will benefit the low-income households served by the Indian tribe. A recipient may use up to 20 percent of its annual allocation, but not more than \$2 Million, for this program. Section 233(a) of NAHASDA requires a recipient to include its planned self-determination program activities in the IHP, and Section 235(c) requires the recipient to report the expenditures, outputs, and outcomes for its self-determination program in the APR. For more information, see PIH Notice 2010-35 (Demonstration Program - Self-Determined Housing Activities for Tribal Governments) at http://portal.hud.gov/hudportal/documents/huddoc?id=DOC_8814.pdf

The One-Year IHP is not required to include eligible activities or intended outcomes and outputs that will not receive IHBG funding or will not be funded by IHBG program income or with Title VI funds. For example, the recipient may be planning to apply for Low Income Housing Tax Credits (LIHTC) from its state. If those tax credit projects will not receive IHBG assistance (whether grant funds, program income, or Title VI), they are not required to be described in the IHP. However, the recipient

may wish to include non-IHBG activities in the IHP to provide tribal members with a more complete picture of housing activities.

- If an activity will receive partial funding from IHBG, IHBG program income, or Title VI, it must be described in the IHP.
- For example, if the recipient uses IHBG-funded staff persons to manage, inspect, or maintain an LIHTC-funded rental project, that project would be considered an IHBG-assisted project and the related activities must be described in the IHP.

For the IHP, complete the **unshaded** sections to describe the planned activities, outcomes and outputs in the coming 12-month program year. The recipient must complete Lines 1.1 through 1.10 for each eligible activity or program planned for the One-Year IHP. For the APR, complete the shaded sections to describe actual activities, outcomes, and outputs for the previous 12-month program year. In particular, complete Lines 1.5, 1.8 and 1.10 for each program included in the IHP.

Line 1.1: Program Name and Unique Identifier. The program name should easily identify the program and should be unique. It is recommended that a unique identification number be used in front of each One-Year Plan program. This might be especially helpful for tracking similar program types from year to year or within a single 12-month period. This unique number can be any number of the recipient's choosing, but it should be simple and clear so that staff can track tasks and results under the program and maintain appropriate file documentation tied to this program.

- One way to number the programs is chronologically. For example, the recipient could number its programs 2011-1, 2011-2, 2011-3 etc.
- Or, the recipient may wish to number the programs based on type. For example rental 1, rental 2, homebuyer 1, homebuyer 2 etc. This numbering system might be appropriate for a recipient with many programs that last over several years.
- Finally, the recipient may wish to use an outline style of numbering. For example, all programs under the first eligible activity would start with the number 1 and then be consecutively numbered as 1.1, 1.2, 1.3 etc. The programs under the second eligible activity would be numbered as 2.1, 2.2., 2.3 etc.
- Please note that because program administration and loan repayments are already identified on the Uses of Funding Table, a separate program for these two activities should not be included in this Section of the form.

Line 1.2: Program Description. The program description summarizes each program that will be funded with IHBG funds, IHBG program income, or Title VI funds during the 12-month program year. At a minimum, the recipient must describe what specific type of projects will be developed under the planned program.

- In writing the program description, the recipient should determine how it wants to describe the planned activities that will benefit eligible families.
- For example, assume that the recipient has chosen the eligible activity of "Tenant Based Rental Assistance" and an intended outcome that will "Assist Affordable Housing for College Students." The program description might then highlight that the recipient's program is designed to assist college-bound,

eligible Native Americans to pay their rent while attending any university in the state. It might highlight that this program is designed to assist tribal members who wish to become certified teachers or medical professionals, because these professions are needed within the tribal community. The section might also state that the assistance is to be used to pay rent in private-market rental units in the areas surrounding the educational institution. The description might go on to say that the purpose of the program is to enable low-income tribal members to better afford higher education in professional fields that are important to the tribe's continued well being.

The One-Year Plan program descriptions should include any program that will receive IHBG funding (grant, program income, or Title VI) during the upcoming 12-month program year, even if some of the program tasks will take longer than 12 months to complete.

- For example, assume the recipient is going to run a program that will construct 20 new rental units. However, during the coming program year the recipient will only acquire the land and develop the plans and specifications.
- Even though the units will not be completed during the 12-month program year, the program must still be described in the IHP, and the IHP must still be determined to be compliant by HUD before the recipient can spend IHBG funds on these tasks.

In many cases, the recipient may be funding programs on an on-going basis year after year.

- For example, some recipients have an on-going program to modernize their 1937 Act rental units. In these instances, the activity should be listed in each One-Year Plan over the entire period of the program.
- In some cases, the program will stay the same year to year. In these cases the recipient can simply copy the program/activity description from one IHP to the next year's IHP.
- However, the recipient should be careful to update the budget (Section 5) and planned outputs table (Line 1.9) to reflect the actual volume of work anticipated in the coming program year.

Line 1.3: **Eligible Activity Number.** Select one activity from the Eligible Activities list for each identified program. Write the eligible activity number in the space provided and then write the text of the eligible activity in the space next to the number.

Each of the eligible activities has a specific, measurable output. These output measures include the number of housing units constructed, rehabilitated, or acquired; number of acres of land purchased for the development of rental or homeownership units; number of households served with various services and assistance; and the number of dollars spent on crime prevention and safety, Model Activities, and infrastructure (roads, water/sewer, and utilities) to support housing.

Eligible activities and associated output measures may include those listed below. (Citations reference sections in NAHASDA.):

Eligible Activity	Output Measure	Eligible Activity	Output Measure
(1) Modernization of 1937 Act Housing [202(1)]	Units	(13) Down Payment/Closing Cost Assistance [202(2)]	Units
(2) Operation of 1937 Act Housing [202(1)]	Units	(14) Lending Subsidies for Homebuyers (Loan) [202(2)]	Units
(3) Acquisition of Rental Housing [202(2)]	Units	(15) Other Homebuyer Assistance Activities [202(2)]	Units
(4) Construction of Rental Housing [202(2)]	Units	(16) Rehabilitation Assistance to Existing Homeowners [202(2)]	Units
(5) Rehabilitation of Rental Housing [202(2)]	Units	17) Tenant Based Rental Assistance [202(3)]	Households
(6) Acquisition of Land for Rental Housing Development [202(2)]	Acres	(18) Other Housing Services [202(3)]	Households
(7) Development of Emergency Shelters [202(2)]	Households	(19) Housing Management Services [202(4)]	Households
(8) Conversion of Other Structures to Affordable Housing [202(2)]	Units	(20) Operation and Maintenance of NAHASDA-Assisted Units [202(4)]	Units
(9) Other Rental Housing Development [202(2)]	Units	(21) Crime Prevention and Safety [202(5)]	Dollars
(10) Acquisition of Land for Homebuyer Unit Development [202(2)]	Acres	(22) Model Activities [202(6)]	Dollars
(11) New Construction of Homebuyer Units [202(2)]	Units	(23) Self-Determination Program [231-235]	Units/Dollars
(12) Acquisition of Homebuyer Units [202(2)]	Units	(24) Infrastructure to Support Housing [202(2)]	Dollars

NOTE: In February 2012, the numbering of eligible activities was changed to match the form.

For example:

Eligible Activity Number: (4) Construction of Rental Housing

Line 1.4: Intended Outcome Number. Intended outcomes are the impacts that the recipient hopes to achieve through the implementation of the activities described in the IHP. There are 11 common outcomes and one ‘other’ outcome listed in the IHP/APR form. Intended outcomes may include those listed below.

- | | |
|--|--|
| <ul style="list-style-type: none"> (1) Reduce over-crowding (2) Assist renters to become homeowners (3) Improve quality of substandard units (4) Improve quality of existing infrastructure (5) Address homelessness (6) Assist affordable housing for low income households | <ul style="list-style-type: none"> (7) Create new affordable rental units (8) Assist affordable housing for college students (9) Provide accessibility for disabled/elderly persons (10) Improve energy efficiency (11) Reduction in crime reports (12) Other – must provide description in Line 1.4 |
|--|--|

Write the intended outcome number(s) in Line 1.4 and then write the text of the intended outcomes in the space next to the number. For example:

Intended Outcome Number: (2) Assist renters to become homeowners

Choose the intended outcome that most closely corresponds with the program description in Line 2. Another option for this line would be to choose one of the “other” activity categories listed in Line 1.3

(Activity Numbers 9, 15, 18 or 21) and use it to describe an intended outcome as described below. If the recipient is still unsure about how to categorize/describe an outcome for a program the recipient wishes to fund, the recipient should contact the Area ONAP for guidance. If a program meets more than one intended outcome, select the outcome that best matches the program type. An example for describing an intended outcome for an “other” activity category is shown below.

Intended outcome(s) Number:	(18) Other Housing Services The intended outcome of this program is to provide self-sufficiency classes for residents of affordable housing projects.
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All activities that will use IHBG funds must be eligible under the statute and regulations. The recipient should ensure that any planned “other” intended outcomes are eligible under NAHASDA if it intends to fund them with IHBG funds, which includes IHBG funds, IHBG program income, and Title VI funds.

Line 1.5: Actual Outcome Number. Identify the actual outcome as a result of the activity funded with IHBG funds, IHBG program income, or Title VI funds. In many instances, the actual outcome will match the intended outcome identified in Line 1.4. If the actual outcome was not the intended outcome, select the most appropriate outcome from the list above and enter that number and the text of the intended outcome in the space next to the number.

For example, if the program to assist renters to become homeowners did not actually result in homeownership but did result in reduced over-crowding, Line 1.5 would show the following.

Actual Outcome Number: (1) Reduce over-crowding
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Line 1.6: Who Will Be Assisted. After describing the eligible activities and intended outcomes, the recipient must then describe the targeted types of households to be assisted under the One-Year Plan. Please note that assistance made available to families whose incomes fall within 80 to 100 percent of the median should be included as a separate program.

- Using the example provided previously in Line 1.2 about the college student rental assistance program, this section might highlight that the program is open to any low-income Native American residing in the recipient’s Indian Area, but that a preference is given to tribal members.

Line 1.7: Types and Level of Assistance. Describe types and level of assistance to be provided to each household. The description should include any anticipated caps on the amount of assistance.

- Continuing with the college student example, the description should include the type of rental assistance that is planned, what type and size of rental units will be considered acceptable, whether utilities will be included in the assistance, and the like. The recipient might want to determine that the amount of the rental

assistance for each household will be based upon the difference between 20 percent of the household’s adjusted monthly income and the private-market rent to be charged by the owner. In addition, the recipient might set an overall rent limit of \$1,000 per month. These program restrictions about how the level of assistance is determined and calculated would be described at Line 1.7

- In some cases, the recipient may choose to establish limits on the level of assistance per household based on HUD’s Total Development Cost (TDC) limits. In these cases, the recipient should explain how it will determine the amount of assistance intended for each household or project. For example, the recipient might state that it will base assistance on the work write-up for a rehabilitation program, capped by the TDC.

Line 1.8: **APR.** Describe what the recipient was able to accomplish during the past 12-month period as a result of IHBG, IHBG program income, or Title VI expenditures. If the recipient wishes to report on programs funded by other sources, it may do so. As noted above, programs that are partially funded by IHBG, IHBG program income, or Title VI must be planned and reported. The recipient should be specific enough about the actual tasks and accomplishments so that the HUD reviewer can understand how IHBG, IHBG program income, or Title VI funds were spent. For example, the recipient might report that it was able to complete all its IHP activities because it constructed 10 new homes using IHBG funds and all passed final inspection, rehabilitated 3 homes using IHBG program income, and/or completed the planning phase of a 13-unit subdivision using a Title VI loan.

- Another example might be that the recipient reports it was able to initiate a housing rehabilitation program by completing the installation of new roofs on all identified units; however, it was unable to complete interior renovations on the units because of unanticipated plumbing repairs. Therefore, the recipient could not complete its rehabilitation program.

Line 1.9: **Planned and Actual Outputs for 12-Month Program Year.** The table on the following page identifies the basis for which an output is considered completed and can be counted. Refer to this table when estimating the planned number of outputs and reporting on the actual number of outputs for each activity. On the IHP side of Line 1.9, the recipient must estimate the number of IHBG-assisted units to be completed, households to be served, and/or acres to be purchased for IHBG-assisted housing development for each planned activity during the upcoming 12-month program year.

Some activities may be specifically related to providing services to low-income residents of affordable housing, but not related to construction. In those cases, there will be a number of assisted households in the chart, but no number of units. NOTE: If the planned output is dollars spent (i.e., Crime Prevention and Safety, Model Activities, Self-Determination Program, or Infrastructure to Support Housing), skip Line 1.9 and enter these planned expenditures in Column L of the Uses of Funding Table in Section 5.

- In completing this section of the IHP for activities related to unit construction, rehabilitation, or acquisition, the recipient should estimate the number IHBG-assisted units that will be completed during upcoming the 12-month program

year. If the recipient estimates that the construction/rehab/acquisition will be started in the coming 12 months but will be completed in a future program year, that unit should not be listed on the anticipated results table.

- The recipient should enter the number of IHBG-assisted units ONLY. When estimating the number of IHBG-assisted units to be completed, identify whole units only. For example, if a project includes 5 units and half the project is IHBG-assisted, the number of IHBG-assisted units would be 3 rather than 2.5.
- For assistance to households, the recipient should estimate the total number of households that will be assisted by that particular activity during the upcoming 12-month program year. In some cases, these households may also be assisted by other programs offered by the recipient and listed in the IHP. Each program should be counted separately and the recipient is not required to deduct the number of households assisted under more than one program.

On the APR side of Line 1.9, enter the actual number of IHBG-assisted units completed, households assisted, and/or acres purchased for IHBG-assisted housing development during the 12-month program year. Use the same guidelines described in the bulleted items above when defining the actual number of outputs. NOTE: If the actual output is dollars spent (i.e., Crime Prevention and Safety, Model Activities, Self-Determination Program, or Infrastructure to Support Housing), skip Line 1.9 and enter these actual expenditures in Column O of the Uses of Funding Table in Section 5. **NOTE: Do not include actual outputs associated with your Native American Housing Block Grant (as funded under the Recovery and Reinvestment Act); instead, those outputs should be included in a separate APR.**

Accuracy in reporting actual outputs is very important. If there are any questions, please contact your Area ONAP for assistance.

For the IHP and APR, rely on the table below to determine how and when to count outputs of eligible activities. The first column lists all eligible activities, the second column identifies the output measure for each eligible activity, and the third column identifies when to consider an output as completed for each eligible activity.

Eligible Activity	Output Measure	Output Completion
(1) Modernization of 1937 Act Housing	Units	All work completed and unit passed final inspection
(2) Operation of 1937 Act Housing	Units	Number of units in inventory at Fiscal Year End (FYE)
(3) Acquisition of Rental Housing	Units	When recipient takes title to the unit
(4) Construction of Rental Housing	Units	All work completed and unit passed final inspection
(5) Rehabilitation of Rental Housing	Units	All work completed and unit passed final inspection
(6) Acquisition of Land for Rental Housing Development	Units (based on the number of units the land will be used for)	When recipient takes title to the land
(7) Development of Emergency Shelters	Households	Number of households served at any one time, based on capacity of the shelter

(8) Conversion of Other Structures to Affordable Housing	Units	All work completed and unit passed final inspection
(9) Other Rental Housing Development	Units	All work completed and unit passed final inspection
(10) Acquisition of Land for Homebuyer Unit Development	Units (based on the number of units the land will be used for)	When recipient takes title to the land
(11) New Construction of Homebuyer Units	Units	All work completed and unit passed final inspection
(12) Acquisition of Homebuyer Units	Units	When recipient takes title to the unit
(13) Down Payment/Closing Cost Assistance	Units	When binding commitment signed
(14) Lending Subsidies for Homebuyers (Loan)	Units	When binding commitment signed
(15) Other Homebuyer Assistance Activities	Units	When binding commitment signed
(16) Rehabilitation Assistance to Existing Homeowners	Units	All work completed and unit passed final inspection
(17) Tenant Based Rental Assistance	N/A	Count each household once per year
(18) Other Housing Service	Households	Count each household once per year
(19) Housing Management Services	Households	Count each household once per year
(20) Operation and Maintenance of NAHASDA-Assisted Units	Units	Number of units in inventory at FYE
(21) Crime Prevention and Safety	Households	Dollars spent (report in Uses of Funding Table only)
(22) Model Activities	N/A	Dollars spent (report in Uses of Funding Table only)
(23) Self-Determination Program		
Acquisition	Units	When recipient takes title to the unit
Construction	Units	All work completed and unit passed final inspection
Rehabilitation	Units	All work completed and unit passed final inspection
Infrastructure	N/A	Dollars spent (report in Uses of Funding Table only)
(24) Infrastructure to Support Housing	N/A	Dollars spent (report in Uses of Funding Table only)

Line 1.10: APR. If applicable, the recipient must explain why the IHBG-funded activity is behind schedule, or completed fewer units than anticipated. There may have been circumstances beyond the recipient’s control that affected the program. If this is so, the recipient should describe those issues and the actions taken to address the problem(s).

- For example, severe weather or natural disasters can cause significant delays in project schedules. Explain the situation and how it affected planned programs.
- Sometimes programs simply do not turn out as planned. Perhaps demand for the housing was not at the level the recipient expected, or perhaps it took more time to design the needed administrative procedures, and thus the project is behind schedule. Explain these delays and actions taken to address any issues.

Remember to complete Lines 1.1 through 1.10 for each planned activity funded by IHBG funds, IHBG program income, or Title VI funds. For each new planned activity, copy Lines 1.1 through 1.10 and paste them immediately after the previous Section 3. Repeat the copying and pasting of Lines 1.1 through 1.10 as many times as needed so that all planned activities are described.

4. MAINTAINING 1937 ACT UNITS, DEMOLITION, AND DISPOSITION

Statutory References: [102(b)(2)(A)(v)] and [102(b)(2)(A)(iv)(I-III)]

The purpose of this section is to identify how the recipient intends to maintain and operate its 1937 Act housing units and whether it intends to demolish or sell any of those units during the upcoming 12-month period. If the recipient does not have any 1937 Act housing units in its inventory, enter N/A on Lines 1 and 2 and proceed to Section 5.

- Line 1: Maintaining 1937 Act Units.** Describe specifically how the recipient will maintain and operate 1937 Act housing units in order to ensure that these units will remain viable. The description could include how the recipient intends to adhere to its maintenance and inspections policies during the upcoming 12-month period, and the relationship between the planned budget for maintaining and operating 1937 Act housing units to the planned maintenance and operation expenditures. The recipient can use this space to describe any special initiatives to improve the viability of 1937 Act housing units through targeted or intensified the maintenance.
- Line 2: Demolition and Disposition.** Describe any planned demolition or sale of 1937 Act housing units. If the recipient is planning on demolition or disposition of 1937 Act housing units, be certain to include the timetable for any planned demolition or disposition and any other information that is required by HUD with respect to the demolition or disposition.

5. BUDGETS

Statutory References: [102(b)(2)(C)], [404(b)],

The purpose of this section is to describe the sources and uses of the recipient's funds for eligible housing activities. In the IHP portion of this section, the recipient identifies the anticipated or planned sources and uses of the funds. In the APR portion of this section, the recipient describes the actual sources and uses of the funds.

- Line 1: Planned Grant-Based Budget for Eligible Programs.** The table in this section lists the seven statutory areas of eligible IHBG activities, and the purpose of the table is to show how the recipient plans to spend its IHBG funding for the upcoming 12-month program year. Enter the amount of IHBG funds from the estimated formula or final formula allocation for each eligible activity in the IHP. This table should include planned IHBG funds only and none from IHBG program income, Title VI, or other

sources. HUD will submit the information in this table to the U.S. Congress to document how the current NAHASDA appropriation was planned to be used.

For the IHP, the tables at Line 2 (Estimated Sources of Funding) and Line 3 (Uses of Funding) show the estimated sources of funding and then the planned uses of funding. The recipient must fill out these two tables to show the amount of IHBG, IHBG program income, and Title VI funds that are expected, and how these funds are planned to be spent. The recipient is also required to report on other sources of funds if those funds will be used in combination with IHBG, IHBG program income, and Title VI for a project or program. If other sources of funds are **not** combined with IHBG, IHBG program income, and Title VI funds, reporting on them is optional.

- For example, assume that a recipient has \$300,000 of ICDBG assistance that it plans to use to build a community center. IHBG funds will not be used to construct this center or operate programs in the center. So, these ICDBG funds do not need to be listed in the IHP or APR. The recipient could describe the community center in its IHP but would need to clarify that IHBG funds are not planned for that activity.
- Conversely, if a recipient uses ICDBG funds to acquire land for new housing and plans to use IHBG funds for construction on that land, then that ICDBG expenditure is for an IHBG-assisted project and it must be described in both tables.

Line 2: Estimated Sources of Funding. For the IHP, this table identifies the estimated or anticipated sources of funding for the upcoming 12-month program year. The table is intended to cover all of the funds to be expended on IHBG-assisted activities during the One-Year Plan period. As noted above, the recipient is not required to list other sources of funds (beyond IHBG, IHBG program income, and Title VI) unless those funds will be combined with IHBG in a project.

The Estimated Sources of Funding table must include the amounts of private loans or tribal loans that will be used for NAHASDA-eligible activities, which will later be reimbursed with IHBG funds. For example, assume that a tribe lends \$100,000 for the acquisition of land that will be used to develop affordable housing for low-income Native American families. At a later time, the recipient will use its IHBG grant to repay this loan. The \$100,000 of assistance must be listed as a source of funds in the chart as “non-federal funds.” The recipient is cautioned that all such transactions must follow all applicable NAHASDA and other federal rules, such as environmental review, labor standards, relocation/acquisition, etc.

For the IHP, fill Columns A, B, C, D, and E, as described below.

Column A (*Estimated Amount on Hand at Beginning of Program Year*): This column should show the amount of funds already sitting in an account for the recipient (whether at U.S. Treasury or in a local investment account). This includes all “carry over” IHBG funds from previous years. The recipient is required to include all sources that will be used to leverage IHBG, IHBG program income, or Title VI projects or programs. In addition, the recipient is required to include 1937 Act program funds that remain with the TDHE or tribe and have not yet been spent, as well as remaining 1937 Act reserves, both of which must be used for eligible affordable housing activities. The types of leveraged non-IHBG funds include:

- “ICDBG,” the Indian Community Development Block Grant is a competitive grant program available to tribes and administered by HUD;
- “Other Federal Program Funds” might include funds from the U.S. Department of Agriculture, Indian Health Service, Bureau of Indian Affairs or any other federal agency;
- “LIHTC,” the Low Income Housing Tax Credit is an IRS program that works through state agencies and provides developers with tax credits in return for funding affordable housing; and
- “Non-Federal Funds” could be any other type of funds that will be used for projects or programs in combination with funds from IHBG, IHBG program income, or Title VI, including tribal contributions, tribal loans, private funds, or assistance from nonprofits.
- **Note:** Estimated, expected leveraged funding must be described in Line 4.

Column B (*Estimated Amount to be Received During 12-Month Program Year*): This column should show the new funding to be received, including the total of the new IHBG grant for the FFY and any funds that are expected to be received at any point during the 12 months, if those funds are associated with a program or activity outlined in the plan.

For IHBG program income, the recipient may estimate the amount to be received during the upcoming 12-month program year or may opt to wait until program income is actually realized and, at that time, the recipient should update this table, as needed. Estimated, expected leveraged funding must be described in Line 4.

Column C (*Estimated Total Sources of Funds*): This column should show the sum of the funds on hand from Column A and the new funds received from Column B.

Column D (*Estimated Funds to be Expended During 12-Month Program Year*): This column should show the amount of funds from Column C that the recipient anticipates expending during the upcoming 12-month program year. The amount in Column D must never exceed the amount in Column C. The amount in Column D should be directly related to the 12-month activities listed in the One-Year Plan. Note: The total for Column D should match the total of Column N in Line 3 (Uses of Funding table).

Column E (*Estimated Unexpended Funds Remaining at the End of the Program Year*): This column should show the amount of funds that the recipient anticipates will be left over at the end of the 12-month program year. The calculation is based on the amount of available funds and the amount budgeted to be spent, or the amount in Column C minus the amount in Column D.

With HUD approval, the recipient is permitted to draw down IHBG funds and invest those funds for a maximum 2-year period in a secure, approved type of investment. (For additional information, see Notice PIH 2010-33.) The Estimated Sources of Funding table does not have a separate row for IHBG investments as a source of funds. For the purposes of the IHP, invested IHBG funds are treated exactly the same as if the IHBG funds were in the recipient’s LOCCS account.

Hypothetical Example: Assume that a recipient has \$200,000 of IHBG funds currently in an investment account, it has another \$250,000 of existing IHBG assistance in its LOCCS account at HUD and it anticipates receiving another \$800,000 in IHBG grant funds during the year. It intends to

expend \$100,000 of the existing investments in the next program year and it will invest another \$300,000 during the program year. In total, the recipient plans to expend \$700,000 on eligible affordable housing activities during its program year, of which \$100,000 will come from the investment account and \$600,000 will come from its LOCCS account.

- The decision to invest an additional \$300,000 of IHBG funds would have no effect on Column A. The estimated amount of IHBG on hand at the beginning of the year would be \$450,000 (\$250,000 in LOCCS and \$200,000 in investments), regardless of whether these funds are in LOCCS, or in an approved investment.
- The amount of funds expected to be received during the program year at Column B, Row 1 would be the \$800,000 in new IHBG grants. Any interest anticipated or actually earned on the investments during the program year would be reported on the Row 2 for “IHBG Program Income.”
- Thus, the estimated total sources of IHBG funds at Column C would be \$1,250,000 (\$800,000 plus \$450,000).
- In Column D the recipient would indicate the \$700,000 IHBG funds it intends to expend on eligible activities during the program year, regardless of whether the funds are drawn from LOCCS or from an investment account.
- In this example, the IHBG carryover would be \$550,000 (\$1,250,000 - \$700,000). Of this amount, the recipient would know that \$400,000 is in an investment account (\$200,000 originally invested, minus \$100,000 of investments withdrawn, plus \$300,000 of new investments) and \$150,000 will remain in its LOCCS account (\$1,250,000 total available, minus \$700,000 expended, minus \$400,000 in investments), but this would not be separately listed in the Estimated Sources of Funding table. In Column E, if the recipient plans to leave funds in an approved investment and plans that those funds will remain at the end of the program year, or if the recipient plans to add new investments during the year, then those would be indicated together with the other IHBG funds as a part of the estimated unexpended funds, in Column E.
- Regardless of the decisions regarding investments, the recipient’s IHP must clearly indicate how the \$700,000 will be used during the upcoming 12-month program year.

Line 2: Estimated Sources of Funding. For the APR, the recipient reports on the actual sources of funding received and expended during the program year. Fill Columns F, G, H, I, J, and K.

Column F (Actual Amount on Hand at Beginning of Program Year): This column should show the amount of funds actually on-hand at the beginning of the program year covered by the APR. Examples of “funds on hand” would be funds undisbursed from the recipient’s LOCCS account, funds that are in the recipient’s bank account, or any funds that are available to the recipient that have not yet been expended. In addition, “funds on hand” includes any IHBG amounts invested pursuant to 24 CFR 1000.58.

Column G (Actual Amount Received During 12-Month Program Year): This column should show the funds that were actually received under a grant agreement or other firm commitment during the previous 12-month program year. The recipient must report on any funds received that were used in conjunction with IHBG funds, IHBG program income, or Title VI. Describe actual leveraged funding received in Line 5.

Note that the IHBG program income was an estimate in the IHP; for the APR it should be an accurate accounting of the entire amount of program income received in the previous 12-month program year. Thus, the recipient must track the receipt and expenditure of program income throughout the year so that it can provide an accurate accounting of the total amount received in Row 2. It is not sufficient to only report on the program income “on hand” at the end of the program year. Rather, the recipient must account for all program income earned throughout the year, including that program income that has already been disbursed for an activity.

Column H (*Actual Total Sources of Funding*): This column should show the total amount of actual funding available during the previous 12-month program year or the sum of Columns F and G.

Column I (*Actual Funds Expended During 12-Month Program Year*): This column should show the actual funds expended during the previous 12-month program year. The amount should include any funds actually drawn down from LOCCS or other accounts, but not commitments or obligations for which funds have not yet been spent. Do not include IHBG deposits to HUD-approved investment accounts. Note: The total of Column I should match the total of Column Q in Line 3 (Uses of Funding table)

Column J (*Actual Unexpended Funds Remaining at the End of the Program Year*): This column should show the amount of unspent funds based on the amount of funds actually available less the amount spent during the program year, or the amount in Column H minus the amount in Column I.

Column K (*Actual Unexpended Funds Obligated but not Expended at End of 12-Month Program Year*): This column should show the amount of funds that have been obligated through a signed contract or other legally binding agreement but have not yet been expended in the previous 12-month program year. For a definition of fund obligation, see Notice PIH 2000-26 (TDHEs) at <http://www.hud.gov/offices/pih/publications/notices/00/pih2000-26.pdf>. This notice provides recipients with guidance regarding what constitutes an obligation of grant funds.

Line 3: Uses of Funding. For the IHP, this table shows how the anticipated funds are planned to be used during the upcoming 12-month program year. The table is organized by the programs identified in Section 3. Each intended program name and unique identifier from Section 3, Line 1.1 should appear as a row on this table.

- It is not acceptable to show a use of funds that does not correspond to a planned one-year program.
- If the Area ONAP cannot readily tie a planned use of funds to a stated one-year program, HUD will notify the recipient that the IHP must be revised prior to a determination that the IHP is in compliance with NAHASDA.
- For the purposes of the Uses of Funding table, IHBG (only) refers to the grant amount. Any IHBG program income or Title VI funds should be included with “All Other Funds” in Column M.

NOTE: For the purposes of the Uses of Funding table, IHBG (only) refers to the grant amount. Any IHBG program income or Title VI funds should be included with ‘All Other Funds’ in Column M.

If the recipient plans to use some of its IHBG funds during the upcoming 12-month program year to repay an existing Title VI loan or a private loan, then that planned repayment must be listed on the Uses of Funding table. If the recipient lists a loan repayment, it must describe the associated loan and the eligible activity at Line 4. The recipient must ensure that all IHBG and other federal requirements were followed at the time that the project was initially funded. The recipient should not repay any loan if the program was not previously listed in an IHP that HUD determined to be in compliance with NAHASDA.

Remember that funds for Planning and Administration cannot exceed 20 percent of the annual IHBG allocation. A recipient may exceed the 20 percent cap by budgeting unspent, carryover planning and administration funds from prior grants; however, the recipient will need to document to HUD that any amount over the 20 percent cap is budgeted from carryover funds.

For the IHP, enter each program name and associated unique identifier (Line 1.1.) from Section 3 (Program Descriptions) and fill Columns L, M, and N, as described below.

Column L (*Prior and Current Year IHBG (Only) Funds to be Expended in 12-Month Program Year*): This column should show the cumulative, previous FFY allocations of IHBG funds plus the current year IHBG funds that are dedicated to the planned activities. The total in Column L must not exceed the IHBG funds from Columns A and B, Row 1 in Line 2 (Estimated Sources of Funding table). If the recipient plans to exceed the 20 percent cap on its planning and administration budget, the amount of unspent planning and administration funds from prior years must be included in this column.

Column M (*Total All Other Funds to be Expended in the 12-Month Program Year*): This column should show the planned expenditure of other, non-IHBG funds during the upcoming 12-month period. The total of Column M must not exceed the total from Column C, Rows 2-10 in Line 2 (Estimated Sources of Funding table).

Column N (*Total Funds to be Expended in 12-Month Program Year*): This column should show the sum of the IHBG-budgeted expenditures and the non-IHBG budgeted expenditures over the upcoming 12-month program year, or Column L plus Column M. The total of Column N should equal the total of Column D in Line 2 (Estimated Sources of Funding table).

Line 3: Uses of Funding. For the APR, the recipient reports on the actual expenditures during the program year by program. This section should only include actual funds expended, not commitments or planned draws. It would not include amounts drawn down and placed in investments.

For the APR, the recipient will report on the actual uses of funding received during the previous 12-month program year. Fill Columns O, P, and Q. **NOTE:** For the purposes of

the Uses of Funding table, IHBG (only) refers to the grant amount. Any IHBG program income or Title VI funds should be included with “All Other Funds” in Column P.

Remember that funds for Planning and Administration cannot exceed 20 percent of the annual IHBG allocation. A recipient may exceed the 20 percent cap by expending unspent, carryover planning and administration funds from prior grants; however, the recipient will need to document to HUD that any amount over the 20 percent cap was expended from carryover funds.

Column O (*Total IHBG (Only) Funds Expended in 12-Month Program Year*): This column should show the IHBG funds that were expended in the previous 12-month program year. Exclude from the Loan Repayment line in this column, the repayment of bridge loans that were borrowed and repaid in the same year. The total amount of IHBG funds expended cannot exceed the total amount in Column H, Row 1 of Line 2 (Sources of Funding table).

Column P (*Total All Other Funds Expended in 12-Month Program Year*): This column should show all other funds that were expended in the previous 12-month program year. Other funds include any program income, Title VI, and all non-IHBG funds used to leverage IHBG projects, such as any LIHTC or ICDBG funds in an IHBG-funded project. The total of Column P cannot exceed the total of Column H, Rows 2-10 in Line 2 (Sources of Funding table).

Column Q (*Total Funds Expended in 12-Month Program Year*): This column should show the total funds expended during the previous 12-month program year. It is the sum of Column O and Column P. The total for Column Q should equal the total of Column I in Line 2 (Sources of Funding table).

Line 4: **Estimated Sources or Uses of Funding.** This text box must be used to further explain any estimated amounts in the budget, including leverage. If IHBG funds, IHBG program income, or Title VI funds will be leveraged with other funds in the same projects or programs, the recipient must describe that planned leveraging in this box. The recipient also must use this box if it has stated that it plans to use IHBG grant funds or IHBG program income to repay an existing loan. In that case, describe the loan and the associated eligible activity and the IHP program number.

Line 5: **APR.** This text box can be used to further describe any actual expenditure during the previous 12-month program year. This box must be used if a loan repayment has been listed on the Uses of Funding table. The text must describe how the repayment was used, including listing the IHP program number associated with the repayment. In addition, this box should be used to describe any leveraged funds that were received during the previous 12-month program year and expended in conjunction with IHBG funds.

6. OTHER SUBMISSION ITEMS

Statutory References: [102(b)(2)(C)(ii)], [201(b)(5)], [202(6)], [205(a)(2)], [209],

This section covers several IHP and APR sections required by NAHASDA or its regulations. Some of the sections must be submitted by all recipients, and others may not be applicable to a particular recipient. See the text below for more information on required submissions.

Line 1: Useful Life/Affordability Period(s). Sections 205(a)(2) and 209 of NAHASDA and 24 CFR § 1000.142 require that housing units that are assisted with IHBG funds remain compliant over a period known as the “useful life” of the unit. Each recipient must determine the useful life timeframe for the units it will construct, acquire, or rehabilitate with IHBG funds during the One-Year Plan period. There are two options for how the recipient may define the useful life of a unit. The recipient may determine the period to be the length of time the unit is likely to remain structurally viable within the housing stock. Alternately, the recipient may define a different (shorter or longer) affordability period for these units based on relevant factors such as the amount of IHBG assistance in the unit. Larger amounts of IHBG assistance should indicate a longer affordability period and the affordability period for any individual unit should be based on an established schedule. For example, the recipient may adopt and describe a schedule such as this:

Type of Assistance	Amount of IHBG Assistance per Unit	Useful life
Rehabilitation	\$0 – \$14,999	5 years
	\$15,000 - \$40,000	10 years
	>\$40,000	15 years
Refinancing associated with rental rehabilitation	Any amount	15 years
Acquisition	\$0 – \$14,999	5 years
	\$15,000 - \$40,000	10 years
	>\$40,000	15 years
New Construction	Any amount	20 years
Acquisition of newly constructed units	Any amount	20 years

This section of the IHP should describe the useful life for each IHBG-assisted housing unit to be assisted under the One-Year Plan. Note that Mutual Help units built with 1937 Act funds are not subject to the useful life requirements, but all other IHBG-assisted units under the control of the recipient are. For more information on Useful Life, see Program Guidance 2005-10 at <http://www.hud.gov/offices/pih/ih/codetalk/nahasda/2005/2005-10.pdf>

Line 2: Model Housing and Over-Income Activities. A Model Activity is one that is related to affordable housing, but is not specifically described as eligible in NAHASDA. See NAHASDA Section 202(6). Line 2 is only applicable if the recipient intends to fund a Model Activity **or** if it wishes to serve Native American households whose incomes exceed 100 percent of the median income **or** anticipates expending more than 10 percent of its IHBG to serve families whose incomes fall between 80 percent and 100 percent of the median.

The recipient must get HUD approval if it wants to serve households above 100 percent of median **or** if it wants to spend more than 10 percent of its IHBG funds to assist households at between 80 percent and 100 percent of median income.

If the recipient wishes to implement a Model Activity under Section 202(6) of NAHASDA, or if it wishes to serve non-low-income households (as identified in Section 201(b)) of NAHASDA and 24 CFR § 1000.108), the activity must be described in detail in the IHP or in a separate submission to HUD.

Any proposed Model Activity must be approved by HUD before incurring any expenses and beginning any work on that activity.

- For more information on Model Activities, refer to NAHASDA Guidance 2010-03 at <http://www.hud.gov/offices/pih/ih/codetalk/nahasda/2010/2010-03.pdf>
- For additional information on assisting non-low-income households, refer to PIH Notice 2002-19 at: <http://www.hud.gov/offices/pih/publications/notices/02/pih2002-19.pdf>

Line 3: Tribal and Other Indian Preference. This section is only required if the recipient will offer a preference in housing for tribal members over all other Native American households. Section 201(b)(5) of NAHASDA and 24 CFR § 1000.120 allow preference for tribal members and other Indian families. If preference will be given to tribal members or other Indian families, the preference policy must be described in the text box.

Line 4: Anticipated Planning and Administration Expenses. The IHBG regulations at 24 CFR § 1000.238 require that a recipient's planning and administrative expenses be capped at 20 percent of the annual grant amount. A recipient may exceed the 20 percent cap by budgeting unspent, carryover planning and administration funds from prior grants; however, the recipient will need to document to HUD that any amount over the 20 percent cap is budgeted from carryover funds. In Line 4 the recipient must state whether it plans on spending more than 20 percent of its anticipated grant on planning for and administering its IHBG activities. For example, if the recipient intends to spend \$1,000,000 of IHBG funds in FFY 2012, and of this, it intends to spend \$100,000 on planning and administration during its FFY 2012 program year, the recipient would list 10 percent in this section. If the recipient wants approval to expend more than 20 percent of its IHBG grant on planning and administration, it must explain why these extra funds are required.

Line 5: Actual Planning and Administration Expenses. The recipient must state whether it expended more than 20 percent of its annual grant amount on planning and administration. A recipient may exceed the 20 percent cap by expending carryover planning and administration funds from prior grants; however, the recipient will need to document to HUD that any amount over the 20 percent cap was expended from carryover funds. If the recipient did expend more than 20 percent on planning and administration, identify whether the recipient received HUD approval to exceed the cost cap. If HUD did not issue an approval, the recipient must describe the reason(s) for exceeding the 20 percent cost cap. Failure to secure HUD approval may be considered a violation of a NAHASDA requirement.

Line 6: **Expanded Formula Area – Verification of Substantial Housing Services.** This section is only required if the recipient has expanded its formula area by demonstrating that it provides substantial housing services in that expanded area. In this IHP section, the recipient must define its expanded formula area boundaries. For example, if an expansion of the formula area has been approved by HUD to include an adjacent county, this box must indicate the name of the county. The recipient must then indicate the amount of IHBG funds it has budgeted for that expanded area. This should be the total amount of IHBG funds that the recipient plans to spend in the expanded service area during the upcoming 12-month program year. If there is no expansion in the formula area, there is no need to complete the remainder of this line and, instead, go to Section 7.

Line 7: **APR.** For each approved formula area expansion, list the actual amount of IHBG and other funds expended for all American Indian and Alaska Native (AIAN) households and for only AIAN households with incomes 80 percent of median income or lower during the recipient’s previous 12-month program year. In other words, the recipient must indicate what it actually spent in the expanded area during the previous 12-month program year.

7. INDIAN HOUSING PLAN CERTIFICATION OF COMPLIANCE

Statutory Reference: [102(b)(2)(D)]

By signing the IHP, the recipient certifies its compliance with Title II of the Civil Rights Act, and ensures that the recipient has all appropriate policies and procedures in place to operate its planned programs. The recipient should not assert that it has the appropriate policies and procedures in place if these documents do not exist in its files, as this will be one of the items verified during any HUD monitoring view.

Line 1: A recipient must certify whether it will comply with the Civil Rights Act of 1968 and other federal statutes, to the extent that they apply to tribes and TDHEs.

Line 2: A recipient receiving less than \$200,000 under Formula Current Assisted Stock must certify whether there are households within its jurisdiction at or below 80 percent of median income.

Line 3: The recipient must certify whether certain policies are in effect and available for HUD review. Note that some of the policies may not be applicable to a particular recipient, depending on program design. For example, some recipients only operate homeownership programs, not rental programs, and so they should indicate “Not Applicable” on the form next to the items that are related to rental housing policies.

8. IHP TRIBAL CERTIFICATION

Statutory Reference: [102(c)]

If the tribe is submitting the IHP, there is no need to complete this certification. This certification is used when a TDHE prepares the IHP on behalf of a tribe. The certification must be executed by the recognized tribal government covered under the IHP. If applicable, this form must be signed and dated by the proper tribal authority. If a TDHE is submitting the IHP and the form is not signed by an authorized official of the tribe, HUD will notify the TDHE that this must be corrected before the plan can be determined to be in compliance. A plan submitted by a TDHE cannot be processed without tribal approval. For cases in which a TDHE prepares an IHP that covers more than one tribe, a separate certification for each tribe covered by the IHP must be included.

Lines 1-3: Check only one box. The tribe certifies that either it had an opportunity to review the IHP and has authorized the TDHE to submit the plan **or** the tribe allows the TDHE to submit the IHP on behalf of the tribe, without prior review by the tribe.

Lines 4-7: Identify the name of the tribe and the official authorized to sign the certification. The official must sign and date the certification.

9. TRIBAL WAGE RATE CERTIFICATION

Statutory Reference: [102(b)(2)(D)(vi)], [104(b)]

A recipient is allowed to adopt and use tribally determined wage rates instead of Davis-Bacon and HUD determined wage rates for IHBG-assisted construction or maintenance. For additional information, see Program Guidance 2003-04 (Application of Tribal Laws Pertaining to the Use of Tribally Determined Wages) at http://portal.hud.gov/hudportal/documents/huddoc?id=DOC_8221.pdf.

By signing the IHP, the recipient informs HUD of its wage rate decision, and if it has decided to use tribally determined wage rates, it must adopt the appropriate tribal laws and regulations establishing tribally determined wage rates. Note that the certification allows for three options and only one option may be selected.

Line 1: Check this box if the recipient will use tribally determined wage rates for all construction and maintenance activities involving IHBG funds.

Line 2: Check this box if the recipient will use Davis-Bacon or HUD determined wage rates for all construction and maintenance activities involving IHBG funds.

Line 3: Check this box if the recipient will use Davis-Bacon and/or HUD determined wage rates for some types of construction involving IHBG funds and tribally determined wage rates for other types of construction involving IHBG funds.

Line 4: If the box on Line 3 was checked, identify the specific IHBG-funded activities that will use tribally determined wage rates.

10. SELF-MONITORING

Statutory and Regulatory References: [403(b)], 24 CFR §§ 1000.26, 85.37, and 85.40

This section provides additional monitoring information for HUD. The recipient must describe whether and how it conducted self monitoring or an annual compliance assessment. The recipient must then describe the monitoring or assessment results and planned corrections of the issues identified. Recipient self-monitoring or annual compliance assessment must include any sub-recipients, if applicable.

If the recipient has executed a Self-Monitoring Mutual Agreement with its Area ONAP, then the recipient should submit the annual independent assessment of the recipient's program(s) with the APR to the Area ONAP. This would include any deficiencies that were identified during the assessment and the actions to be taken to correct the deficiencies. If the self-monitoring plan and/or policy have changed since the last year, the recipient should also submit a copy of the revised plan and/or policy. For additional information, see Program Guidance 2007-08 at <http://www.hud.gov/offices/pih/ih/codetalk/nahasda/2008/2007-08sm.pdf>

- Line 1:** Indicate whether the recipient has a self-monitoring procedure and/or policy.
- Line 2:** If the recipient is a TDHE, indicate whether the tribe conducted formal monitoring of the TDHE's compliance with IHBG requirements.
- Line 3:** Indicate whether the recipient completed the annual compliance assessment of its IHBG activities, including monitoring of its sub-recipients, as required. For more information, see Program Guidance 2005-04 (Recipient Self-Monitoring) at: http://portal.hud.gov/hudportal/documents/huddoc?id=DOC_8194.pdf
- Line 4:** Describe the self-monitoring activities conducted during the previous 12-month program year, including housing inspections conducted. Identify the corrective actions taken or planned to improve performance and ensure compliance with IHBG requirements.

11. INSPECTIONS

Statutory Reference: [403(b)]

The Inspection of Units table is used to record the results of the inspections of the recipient's HUD-assisted housing. The requirement to periodically inspect units applies to all units under the recipient's control. The recipient is not required to inspect every assisted unit every year; however, over time, all units should be inspected. The recipient may take a representative sample of its units and rotate which units are inspected each year. This would include any 1937 Act units, as well as IHBG-assisted units owned by the tribe or TDHE. Because the tribe or TDHE holds the title to Mutual Help units until they are conveyed to the homebuyer, these units need to be inspected as long as they are within the recipient's control. This does not include units that were assisted under the 1937 Act or NAHASDA, but which are now privately owned, such as private homeownership units. For more information on the inspection requirements, see Notice PIH 2010-36 (Recipient Inspection of Housing Units Assisted under the Native American Housing Assistance and Self Determination Act of 1996 (NAHASDA) and Those Assisted Under the United States Housing Act of 1937) at <http://www.hud.gov/offices/pih/publications/notices/10/pih2010-36.pdf>.

Line 1: **Inspection of Units.** Identify the total number of housing units in the recipient’s 1937 Act and NAHASDA inventory, the number of units inspected, and the condition of the inspected units. NOTE: For the totals of each column, be careful to add only the subtotal for 1937 Act units and the subtotal for NAHASDA units. Calculating column totals based on all rows will result in over-counting units so it is important to only total the subtotals.

Column A (Activity): Lists the types of HUD assistance; namely, units funded under the 1937 Act and those assisted by NAHASDA.

Column B (Total Number of Units): Enter the total number of units in the recipient’s inventory by the types of HUD assistance provided.

Column C (Units in Standard Condition): As a result of the inspections, enter the number of units that are determined to be in standard condition. The definition of “standard” is based on local tribal policy.

Column D (Units Needing Rehabilitation): As a result of the inspections, enter the number of units that are in need of rehabilitation. The need for rehabilitation is based on local tribal policy.

Column E (Units Needing to be Replaced): As a result of the inspections, enter the number of units that need to be replaced. The need for replacement is based on local tribal policy.

Column F (Total Number of Units Inspected): Enter the total number of units inspected. This number should be the total of Columns C, D and E.

Line 2: This line asks whether the recipient complied with its inspection policy.

Line 3: If the recipient answered “no” in Line 2, it must explain why these inspections did not occur during the previous 12-month period, as described in the recipient’s inspection policy.

12. AUDITS

Regulatory Reference: 24 CFR § 1000.544

An IHBG recipient must comply with the requirements of the Single Audit Act and Office of Management and Budget (OMB) Circular A-133. These requirements mandate that the recipient

conduct an audit if it expended \$500,000 or more in federal funds during the previous 12-month program year.

If the recipient's financial records document that it did not reach this expenditure threshold and an audit is not required, check the Yes box. If the recipient did reach or exceed the expenditure threshold, check the No box. If the No box is checked, the recipient is required to submit an audit, compliant with OMB Circular A-133, to the Federal Audit Clearinghouse and the recipient's Area ONAP.

13. PUBLIC ACCOUNTABILITY

Regulatory Reference: 24 CFR § 1000.518

The IHBG regulations require that the recipient make the APR available to citizens in its jurisdiction for public review and comment. In addition, if the recipient is a TDHE, it must submit the APR to the tribe for its review and comment.

- Line 1:** Indicate whether the recipient made this APR available for public review and comment before it was submitted to HUD.
- Line 2:** If the recipient is a TDHE, did it submit the APR to the tribe for review and comment before it was submitted to HUD?
- Line 3:** If the recipient did not make the APR available to the public or to the tribe and answered "No" in Line 1 or 2, it must explain why not and when it plans to make the APR available.
- Line 4:** The recipient must summarize the comments it received and how it addressed these comments. The recipient does not have to provide each and every comment, but it should generally summarize all comments and describe its plan for addressing any significant issues.

14. JOBS SUPPORTED BY NAHASDA

Statutory Reference: [404(b)]

The purpose of this table is to provide HUD with the estimated number of temporary and full-time jobs that are paid each year in whole or in part with IHBG funds. This estimated should include the number of recipient staff positions, sub-recipient staff positions, and related construction jobs. Unlike in the past, this information is no longer optional.

- Line 1:** Enter the number of permanent jobs funded with IHBG funds each year.
- Line 2:** Enter the number of temporary jobs funded with IHBG funds each year. If the recipient has reliable information about jobs supported through contracts with construction companies or the like, identify the number of temporary construction jobs.

Line 3: The recipient may provide additional information about the nature of these jobs if it wishes.

15. IHP WAIVER REQUESTS

Statutory Reference: [101(b)(2)]

This section of the IHP is only required if the recipient is requesting a waiver of an IHP section or of the IHP submission date. If granted, a waiver is valid for a period not to exceed 90 days. This is not a waiver of IHBG requirements.

Line 1: If the recipient needs a waiver of any sections of the IHP, identify those sections by name and section number. If the recipient needs a waiver for the IHP submission date, enter the request.

Line 2: Describe the reason(s) that the recipient is requesting the waiver(s) from Line 1.

Line 3: Describe the specific actions the recipient will take to ensure that it will be able to submit a complete IHP in the future and/or submit the IHP by the required due date. Identify the administrative corrections the recipient intends to implement so that future IHPs will be complete and submitted no later than 75 days prior to the start of the recipient's 12-month program year.

Lines 4-7: Identify the name of the recipient and the official authorized to sign the waiver request. The official must sign and date the waiver request.

16. IHP AMENDMENTS

Regulatory Reference: 24 CFR §1000.232

This section is only filled out if the recipient is making an official amendment to an IHP that was previously determined to be in compliance by HUD, and the recipient is required to send the amended IHP to HUD for review. The recipient may amend its IHP at any time. Once HUD determines the IHP amendment to be in compliance, the recipient should add the IHP amendment to Section 3 of the previously approved IHP and update the previous Uses of Funding budget (Section 5, Line 3) with the amended information.

There are only two instances when an IHP amendment must be submitted to HUD for review and determination of compliance:

- (1) When the recipient is adding a new activity that was not described in the current One-Year Plan that was determined to be in compliance by HUD; or

- (2) When the recipient is reducing the amount of funds budgeted to protect and maintain the viability of housing assisted under the 1937 Act.

The recipient is not required to submit an amended IHP to HUD:

- If the revision simply alters the IHBG budget, including moving funds among planned tasks, or
- If it deletes a planned activity, *unless* the re-programmed funds from the budget amendment or task deletion will be used for a new task not currently in an IHP determined by HUD to be in compliance, *or unless* the change is to reduce the budget supporting 1937 Act units.

Lines 1-10: See Section 3, Lines 1.1 through 1.10 for instructions on completing these lines.

Line 11: **Amended Uses of Funding.** The Uses of Funding budget is not just for the new or revised program, but should list all programs that were described in the previously submitted One-Year IHP that will continue to be funded under the amended One-Year IHP. Complete the Amended Uses of Funding budget by inserting all existing programs from the Uses of Funding Budget in Section 5 and add a new row for each new or revised program. The recipient is required to fill out the budget on Line 12 for all IHBG funds; including IHBG amount, IHBG program income, and Title VI funds allocated to each of the IHBG-eligible activities. The revised budget must include both the IHBG funds from the current FY funding allocation and the IHBG funds to be expended in the 12-month program year. The recipient is not required to include other funding sources such as Indian Community Development Block Grant (ICDBG) funds or Low Income Housing Tax Credits (LIHTC) unless these funds will be combined with IHBG funds, IHBG program income, or Title VI. For additional information on completing a Uses of Funding budget, see Section 5, Line 3.

- For example, assume that a recipient has \$500,000 in IHBG grant and anticipated program income available. The recipient's initial IHP submission planned on spending \$300,000 on a homeownership program, \$100,000 on a crime prevention program, and \$100,000 on administration and planning. Early in the year, the recipient decides that it really needs an owner-occupied unit rehabilitation program. So, it elects to cancel the crime prevention program and reduce the homeownership funding to \$250,000. The amended budget should show \$150,000 for owner-occupied rehabilitation, \$250,000 for homeownership and continue to show \$100,000 for administration and planning for a budget total of \$500,000. See Section 5, Line 3 in this guidance for more information.

Lines 12-15: Identify the name of the recipient and the official authorized to sign the IHP Amendment. The official must sign and date the IHP Amendment.