

# HUD ONAP Indian Housing Plan and Annual Performance Report-HUD-52737

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Refer to ONAP [Program Guidance 2018-02a IHP Completion Instructions](#)

## SECTION 1: COVER PAGE

[Instructions](#) [Help Files](#)

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Export to XML Import XML  
apr\_id

- (1) Grant Number: [Redacted]
- (2) Recipient Program Year: [Redacted]
- (3) Federal Fiscal Year: [Redacted]
- (4) IHBG-CARES/IHBG-ARP
- (5) Initial Plan (Complete this Section then proceed to Section 2) or an Amended IHP
- (6) Annual Performance Report (Complete items 27-30 and proceed to Section 3)
- (7) Tribe
- (8) TDHE

(9) Name of Recipient: [Redacted]

(10) Contact Person: [Redacted]

(11) Telephone Number with Area Code (999) 999-9999 : [Redacted]

(12) Mailing Address: [Redacted]

(13) City: [Redacted] (14) State: [Redacted] (15) Zip Code (99999 or 99999-9999): [Redacted]

(16) Fax Number with Area Code (if available) (999) 999-9999 : [Redacted]

(17) Email Address (if available): [Redacted]

(18) If TDHE, List Tribes Below: [Redacted]

Tax Identification Number: [Redacted] HUD Form -52737

UEI Number: [Redacted] Page 1 of 39

IHBG Fiscal Year Formula Amount:

Name of Authorized IHP Submitter:

(24) Title of Authorized IHP Submitter:

(25) Signature of Authorized IHP Submitter:

(26) IHP Submission Date(MM/DD/YYYY) :

(27) Name of Authorized APR Submitter:

(28) Title of Authorized APR Submitter:

(29) Signature of Authorized APR Submitter:

(30) APR Submission Date (MM/DD/YYYY):

**Certification:** I/We, the above-signed, certify under penalty of perjury that the information provided above is true accurate, and correct, and reflects the activities actually planned or accomplished during the program year. Activities planned and accomplished are eligible under applicable statutes and regulations.

**Warning:** I/We, the undersigned, certify under penalty of perjury that the information provided on this form is true, accurate and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 3802).

# ONE YEAR PLAN & ANNUAL PERFORMANCE REPORT

## SECTION 2: HOUSING NEEDS

NAHASDA § 102(b)(2)(B)

**(1) Type of Need:** Check the appropriate box(es) below to describe the estimated types of housing needs and the need for other assistance for low-income Indian families (column B) and all Indian families (column C) inside and outside the jurisdiction.

| (A)<br>Type of Need                            | Check All That Apply              |                            |
|--|-----------------------------------|----------------------------|
|  | (B)<br>Low-Income Indian Families | (C)<br>All Indian Families |
| (1) Overcrowded Households                     | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (2) Renters Who Wish to Become Owners          | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (3) Substandard Units Needing Rehabilitation   | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (4) Homeless Households                        | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (5) Households Needing Affordable Rental Units | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (6) College Student Housing                    | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (7) Disabled Households Needing Accessibility  | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (8) Units Needing Energy Efficiency Upgrades   | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (9) Infrastructure to Support Housing          | <input type="checkbox"/>          | <input type="checkbox"/>   |
| (10) Other (specify below)                     | <input type="checkbox"/>          | <input type="checkbox"/>   |

**(2) Other Needs.** *(Describe the "Other" needs below. Note: this text is optional for all needs except "Other.")*

**(3) Planned Program Benefits.** *(Describe below how your planned programs and activities will address the needs of low-income families identified above. Also describe how your planned programs will address the various types of housing assistance needs NAHASDA § 102(b)(2)(B):*

**(4) Geographic Distribution.** *Describe below how the assistance will be distributed throughout the geographic area and how this geographic distribution is consistent with the needs of low income families. NAHASDA § 102(b)(2)(B)(i):*

## SECTION 3: PROGRAM DESCRIPTIONS

[102(b)(2)(A)], [233(a)], [235(c)], [404(b)], 24 CFR §1000.512(b)(2) and (3)

### Planning and Reporting Program Year Activities

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 resources during the coming program year.

The One-Year IHP is not required to include eligible activities or intended outcomes and outputs that will not receive IHBG resources. 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 resources, 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 an IHBG resource, 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.

Planning and Administrative expenses and loan repayments should not be identified as programs in the IHP. That is why there are dedicated rows in the Uses of Funding budget for these expenses. Instead, describe anticipated planning and administrative expenses in Section 6, Line 4 of the IHP, and describe actual planning and administration expenses in Section 6, Line 5 of the APR. Report the planned and actual amount of planning and administrative expenses in the dedicated row of the Uses of Funding budget (Section 5, Line 2). Please note that Reserve Accounts to support planning and administration is an eligible activity and should be identified as a program in the IHP, and any planned or actual expenditure from the Reserve Account would be reported by its program name in the Uses of Funding table.

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 1.4, Lines 1.6 and 1.7, and Line 1.9 for each eligible activity or program planned for the One-Year IHP. For the APR, complete the shaded sections to describe actual accomplishments, outcomes, and outputs for the previous 12-month program year. In particular, complete Lines 1.5, 1.8, 1.9, and 1.10 for each program included in the IHP.

**Eligible Activity May Include** (citations below all reference sections in NAHASDA)

| <b>Eligible Activity</b>  | <b>Output Measure</b> | <b>Output Completion</b>  |
|---|-----------------------|---|
| (1) Modernization of 1937 Act Housing [202(1)]                    | Units                 | All work completed and unit passed final inspection                           |
| (2) Operation of 1937 Act Housing [202(1)]                        | Units                 | Number of units in inventory at Program Year End (PYE)                        |
| (3) Acquisition of Rental Housing [202(2)]                        | Units                 | When recipient takes title to the unit  |
| (4) Construction of Rental Housing [202(2)]                       | Units                 | All work completed and unit passed final inspection                           |
| (5) Rehabilitation of Rental Housing [202(2)]                     | Units                 | All work completed and unit passed final inspection                           |
| (6) Acquisition of Land for Rental Housing Development [202(2)]   | Acres                 | When recipient takes title to the land  |
| (7) Development of Emergency Shelters [202(2)]                    | Households            | Number of households served at any one time, based on capacity of the shelter |
| (8) Conversion of Other Structures to Affordable Housing [202(2)] | Units                 | All work completed and unit passed final inspection                           |
| (9) Other Rental Housing Development [202(2)]                     | Units                 | All work completed and unit passed final inspection                           |
| (10) Acquisition of Land for Homebuyer Unit Development [202(2)]  | Acres                 | When recipient takes title to the land  |
| (11) New Construction of Homebuyer Units [202(2)]                 | Units                 | All work completed and unit passed final inspection                           |
| (12) Acquisition of Homebuyer Units [202(2)]                      | Units                 | When recipient takes title to the unit  |
| (13) Down Payment/Closing Cost Assistance [202(2)]                | Units                 | When binding commitment signed  |
| (14) Lending Subsidies for Homebuyers (Loan) [202(2)]             | Units                 | When binding commitment signed  |
| (15) Other Homebuyer Assistance Activities [202(2)]               | Units                 | When binding commitment signed  |
| (16) Rehabilitation Assistance to Existing Homeowners [202(2)]    | Units                 | All work completed and unit passed final inspection                           |
| (17) Tenant Based Rental Assistance [202(3)]                      | Households            | Count each household once per year  |
| (18) Other Housing Service [202(3)]                               | Households            | Count each household once per year  |
| (19) Housing Management Services [202(4)]                         | Households            | Count each household once per year  |
| (20) Operation and Maintenance of NAHASDA-Assisted Units [202(4)] | Units                 | Number of units in inventory at PYE   |
| (21) Crime Prevention and Safety [202(5)]                         | Dollars               | Dollars spent (report in Uses of Funding table only)                          |

|   |         |  |
|---|---------|--|
| (22) Model Activities [202(6)]                  | Dollars | Dollars spent (report in Uses of Funding table only) |
| (23) Self-Determination Program [231-235]       |         |  |
| 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                                  | Dollars | Dollars spent (report in Uses of Funding table only) |
| (24) Infrastructure to Support Housing [202(2)] | Dollars | Dollars spent (report in Uses of Funding table only) |
| (25) Reserve Accounts [202(9)]                  | N/A     | N/A  |

**Outcome May Include:**

|   |  |
|---|--|
| (1) Reduce over-crowding                                | (7) Create new affordable rental units                                       |
| (2) Assist renters to become homeowners                 | (8) Assist affordable housing for college students                           |
| (3) Improve quality of substandard units                | (9) Provide accessibility for disabled/elderly persons                       |
| (4) Improve quality of existing infrastructure          | (10) Improve energy efficiency   |
| (5) Address homelessness                                | (11) Reduction in crime reports  |
| (6) Assist affordable housing for low income households | (12) Other – must provide description in boxes 1.4 (IHP) and 1.5 (APR) below |

**IHP: PLANNED PROGRAM YEAR ACTIVITIES (NAHASDA § 102(b)(2)(A))**

For each planned activity, complete all the non-shaded sections below. It is recommended that for each program name you assign a unique identifier to help distinguish individual programs. This unique number can be any number of your choosing, but it should be simple and clear so that you and HUD can track tasks and results under the program and collect appropriate file documentation tied to this program.

- One way to number your programs is chronologically. For example, you could number your programs 2011-1, 2011-2, 2011-3 etc.
- Or, you may wish to number the programs based on type. For example rental 1, rental 2, homebuyer1, homebuyer 2 etc. This type of numbering system might be appropriate if you have many programs that last over several years.
- Finally, you may wish to use an outline style of numbering. For example, all programs under your first eligible activity would start with the number 1 and then be consecutively numbered as 1.1, 1.2, 1.3 etc.

## Section 3 - Navigation

Go

Program 1

**APR: REPORTING ON PROGRAM YEAR PROGRESS**

Complete the shaded section of text below to describe your completed program tasks and actual results. Only report on activities completed during the 12-month program year. Financial data should be presented using the same basis of accounting as the Schedule of Expenditures of Federal Awards (SEFA) in the annual audit. For unit accomplishments, only count units when the unit was completed and occupied during the year. For households, only count the household if it received the assistance during the previous 12-month program year. (NAHASDA § 404(b))

**1.1. Program Name and Unique Identifier:**

[Yellow shaded input field]

**1.2. Program Description** (This should be the description of the planned program.):

[Help](#)

[Yellow shaded input field]

**1.3. Eligible Activity Number** (Select one activity from the Eligible Activity list. For any activity involving housing units as the output measure (excluding operations and maintenance), do not combine homeownership and rental housing in one activity, so that when housing units are reported in the APR they are correctly identified as homeownership or rental.):

[Yellow shaded input field]

[Help](#)

**1.4. Intended Outcome Number** (Select one outcome from the Outcome list. Each program can have only one outcome. If more than one outcome applies, create a separate program for each outcome.):

[Yellow shaded input field]

[Help](#)

**Describe Other Intended Outcome** (Only if you selected "Other" above):

[Yellow shaded input field]

**1.5 Actual Outcome Number** (In the APR identify the actual outcome from the Outcome list.):

[Green shaded input field]

**Describe Other Actual Outcome** (Only if you selected "Other" above.):

[Green shaded input field]

**1.6 Who Will Be Assisted** ( Describe the types of households that will be assisted under the program. Please note: assistance made available to families whose incomes fall within 80 to 100 percent of the median must be included as a separate program within this section.):

[Yellow shaded input field]

**1.7: Types and Level of Assistance** Describe the types and the level of assistance that will be provided to each household, as applicable.):

[Yellow shaded input field]

**1.8. APR:** Describe the accomplishments for the APR in the 12-month program year. In accordance with

[Help](#)

[Green shaded input field]

24 CFR § 1000.512(b)(3), provide an analysis and explanation of cost overruns or high unit costs.

**1.9: Planned and Actual Outputs for 12-Month Program Year**

[Help](#)

Planned Number of **Units** to be Completed in Year Under this Program

Planned Number of **Households** To Be Served in Year Under this Program

Planned Number of **Acres** To Be Purchased in Year Under this Program

APR: Actual Number of **Units** Completed in Program Year

APR: Actual Number of **Households** Served in Program Year

APR: Actual Number of **Acres** Purchased in Program Year

**1.10: APR:***If the program is behind schedule, explain why. (24 CFR § 1000.512(b)(2))*

[Add Program](#)

## SECTION 4: MAINTAINING 1937 ACT UNITS, DEMOLITION, AND DISPOSITION

NAHASDA §§ 102(b)(2)(A)(v), 102(b)(2)(A)(iv)(I-III)

**(1) Maintaining 1937 Act Units** (NAHASDA § 102(b)(2)(A)(v)) *(Describe specifically how you will maintain and operate your 1937 Act housing units in order to ensure that these units will remain viable.)* :

**(2) Demolition and Disposition** (NAHASDA § 102(b)(2)(A)(iv)(I-III), 24 CFR 1000.134) Describe any planned demolition or sale of 1937 Act or NAHASDA-assisted housing units. If the recipient is planning on demolition or disposition of 1937 Act or NAHASDA-assisted 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.

## SECTION 5: BUDGETS

NAHASDA §§ 102(b)(2)(C), 404(b)

**(1) Sources of Funding** (NAHASDA § 102(b)(2)(C)(i), (404(b)) *(Complete the **non-shaded** portions of the chart below to describe your estimated or anticipated sources of funding for the 12-month program year. **APR Actual Sources of Funding** -- Please complete the shaded portions of the chart below to describe your actual funds received. Only report on funds actually received and under a grant agreement or other binding commitment during the 12-month program year.)*

| SOURCE                         | IHP  |   |   |  |  | APR   |  |  |   |  |   |
|--------------------------------|--|---|---|--|--|---|--|--|---|--|---|
|                                | (A)<br>Estimated amount on hand at beginning of program year | (B)<br>Estimated amount to be received during 12-month program year | (C)<br>Estimated total sources of funds (A+B) | (D)<br>Estimated funds to be expended during 12-month program year | (E)<br>Estimated unexpended funds remaining at end of program year (C-D) | (F)<br>Actual amount on hand at beginning of program year | (G)<br>Actual amount received during 12-month program year | (H)<br>Actual total sources of funding (F+G) | (I)<br>Actual funds expended during 12-month program year | (J)<br>Actual unexpended funds remaining at end of 12-month program year (H - I) | (K)<br>Actual unexpended funds obligated but not expended at end of 12-month program year |
| 1. IHBG Funds                  |  |   | \$0   |  | \$0  |   |  | \$0  |   | \$0  |   |
| 2. IHBG Program Income         |  |   | \$0   |  | \$0  |   |  | \$0  |   | \$0  |   |
| 3. Title VI                    |  |   | \$0   |  | \$0  |   |  | \$0  |   | \$0  |   |
| 4. Title VI Program Income     |  |   | \$0   |  | \$0  |   |  | \$0  |   | \$0  |   |
| 5. 1937 Act Operating Reserves |  |   |   |  | \$0  |   |  |  |   | \$0  |   |
| 6. Carry Over 1937 Act Funds   |  |   |   |  | \$0  |   |  |  |   | \$0  |   |
| <b>LEVERAGED FUNDS</b>         |  |   |   |  |  |   |  |  |   |  |   |
| 7. ICDBG Funds                 |  |   | \$0   |  | \$0  |   |  | \$0  |   | \$0  |   |
| 8. Other Federal Funds         |  |   | \$0   |  | \$0  |   |  | \$0  |   | \$0  |   |

|                                   |     |     |     |     |     |     |     |     |     |     |     |
|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 9. LIHTC                          |     |     | \$0 |     | \$0 |     |     | \$0 |     | \$0 |     |
| 10. Non-Federal Funds             |     |     | \$0 |     | \$0 |     |     | \$0 |     | \$0 |     |
| TOTAL                             | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL Columns C & H, 2 through 10 |     |     | \$0 |     |     |     |     | \$0 |     |     |     |

**Notes:**

a. For the IHP, fill in columns A, B, C, D, and E (non-shaded columns). **For the APR, fill in columns F, G, H, I, J, and K (shaded columns).**

b. Total of Column D should match the total of Column N from the **Uses of Funding table below.**

c. **Total of Column I should match the Total of Column Q from the Uses of Funding table below.**

d. For the IHP, describe any estimated leverage in Line 3 below (Estimated Sources or Uses of Funding). For the APR, describe actual leverage in Line 4 below.

**(2) Uses of Funding** (NAHASDA § 102(b)(2)(C)(ii)) *(Note that the budget should not exceed the total funds on hand (Column C) and insert as many rows as needed to include all the programs identified in Section 3. Actual expenditures in the APR section are for the 12-month program.)*

|     |                      |     |                      |
|-----|----------------------|-----|----------------------|
| IHP | <a href="#">Help</a> | APR | <a href="#">Help</a> |
|-----|----------------------|-----|----------------------|

|  | IHP  |   |   | APR   |   |   |
|--|--|---|---|---|---|---|
| PROGRAM NAME                             | (L)  | (M)   | (N)   | (O)   | (P)   | (Q)   |
|  | Prior and current year IHBG (only) funds to be expended in 12-month program year | Total all other funds to be expended in 12-month program year | Total funds to be expended in 12-month program year (L+M) | Total IHBG (only) funds expended in 12-month program year | Total all other funds expended in 12-month program year | Total funds expended in 12-month program year (O+P) |
| Program Name                             |  |   | \$0   |   |   | \$0   |
| Planning and Administration              |  |   | \$0   |   |   | \$0   |
| Loan repayment - describe in 3 & 4 below |  |   | \$0   |   |   | \$0   |
| <b>TOTAL</b>                             | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   |

**Notes:**

- a. Total of Column L cannot exceed the IHBG funds from Column C, Row 1 from the Sources of Funding table in Line 1 above.
- b. Total of Column M cannot exceed the total from Column C, Rows 2-10 from the Sources of Funding table in Line 1 above.
- c. Total of Column O cannot exceed total IHBG funds received in Column H, Row 1 from the Sources of Funding table in Line 1 above.**
- d. Total of Column P cannot exceed total of Column H, Rows 2-10 of the Sources of Funding table in Line 1 above.**
- e. Total of Column Q should equal total of Column I of the Sources of Funding table in Line 1 above.**

(3) **Estimated Sources or Uses of Funding (NAHASDA § 102(b)(2)(C)).** (Provide any additional information about the estimated sources or uses of funding, including leverage (if any). You must provide the relevant information for any planned loan repayment listed in the Uses of Funding table on the previous page. This planned loan repayment can be associated with Title VI or with private or tribal funding that is used for an eligible activity described in an IHP that has been determined to be in compliance by HUD. The text must describe which specific loan is planned to be repaid and the NAHASDA-eligible activity and program associated with this loan):

(4) **APR (NAHASDA § 404(b))** (Enter any additional information about the actual sources or uses of funding, including leverage (if any). You must provide the relevant information for any actual loan repayment listed in the Uses of Funding table on the previous page. The text must describe which loan was repaid and the NAHASDA-eligible activity and program associated with this loan.):

## SECTION 6: OTHER SUBMISSION ITEMS

[102(b)(2)(C)(ii)], [201(b)(5)], [202(6)], [205(a)(2)], [209], 24 CFR §§ 1000.108, 1000.120, 1000.142, 1000.238, 1000.302

**(1) Useful Life/Affordability Period(s)** (NAHASDA § 205, 24 CFR § 1000.142) *(Describe your plan or system for determining the useful life/affordability period of the housing it assists with IHBG and/or Title VI funds must be provided in the IHP. A record of the current, specific useful life/affordability period for housing units assisted with IHBG and/or Title VI funds (excluding Mutual Help) must be maintained in the recipient's files and available for review for the useful life/affordability period.):*

[Help](#)

**(2) Model Housing and Over-Income Activities** (NAHASDA § 202(6), 24 CFR § 1000.108) *(If you wish to undertake a model housing activity or wish to serve non-low-income households during the 12-month program year, those activities may be described here, in the program description section of the 1-year plan, or as a separate submission.):*

[Help](#)

**(3) Tribal and Other Indian Preference** (NAHASDA § 201(b)(5), 24 CFR § 1000.120) If preference will be given to tribal members or other Indian families, the preference policy must be described. This information may be provided here or in the program description section of the 1-year plan.

Does the Tribe have a preference policy? Yes  No

If yes, describe the policy.

**(4) Anticipated Planning and Administration Expenses** (NAHASDA § 102(b)(2)(C)(ii), 24 CFR § 1000.238)

[Help](#)

Do you intend to exceed your allowable spending cap for Planning and Administration? Yes  No

If yes, describe why the additional funds are needed for Planning and Administration. For a recipient administering funds from multiple grant beneficiaries with a mix of grant or expenditure amounts, for each beneficiary state the grant amount or expenditure amount, the cap percentage applied, and the actual dollar amount of the cap.

**(5) Actual Planning and Administration Expenses** (NAHASDA § 102(b)(2)(C)(ii), 24 CFR § 1000.238)

Did you exceed your spending cap for Planning and Administration? Yes  No

If yes, did you receive HUD approval to exceed the cap on Planning and Administration costs? Yes  No

If you did not receive approval for exceeding your spending cap on planning and administration costs, describe the reason(s) for exceeding the cap. (See Section 6, Line 5 of the Guidance for information on carry-over of unspent planning and administration expenses.)

**(6) Expanded Formula Area - Verification of Substantial Housing Services** (24 CFR § 1000.302(3)) If your tribe has an expanded formula area (i.e., an area that was justified based on housing services provided rather than the list of areas defined in 24 CFR § 1000.302 Formula Area (1)), the tribe must demonstrate that it is continuing to provide substantial housing services to that expanded formula area. Does the tribe have an expanded formula area? [Help](#)

Yes  No  **If no, proceed to Section 7.**

If yes, list each separate geographic area that has been added to the Tribe's formula area and the documented number of Tribal members residing there.

For each separate formula area expansion, list the budgeted amount of IHBG and other funds to be provided to all American Indian and Alaska Native (AIAN) households and to only those AIAN households with incomes 80% of median income or lower during the recipient's 12-month program year:

| Total Expenditures on Affordable Housing Activities for: |                     |   |
|--|---------------------|---|
|  | All AIAN Households | AIAN Households with Incomes 80% or Less of Median Income |
| <b>IHBG Funds:</b>                                       |                     |   |
| <b>Funds from Other Sources:</b>                         |                     |   |

**(7) APR:** If answered "Yes" in Line 6, for each separate formula area, list the amount of IHBG and other funds expended for all AIAN households and for only AIAN households with incomes 80% of median income or lower during the recipient's 12-month program year.

| Total Expenditures on Affordable Housing Activities for: |                     |   |
|--|---------------------|---|
|  | All AIAN Households | AIAN Households with Incomes 80% or Less of Median Income |
| <b>IHBG Funds:</b>                                       |                     |   |
| <b>Funds from Other Sources:</b>                         |                     |   |

## SECTION 7: INDIAN HOUSING PLAN CERTIFICATION OF COMPLIANCE

NAHASDA § 102(b)(2)(D)

By signing the IHP, the recipient certifies its compliance with Title II of the Civil Rights Act of 1968 (25 USC Part 1301 et seq.), 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 review.

**(1) In accordance with applicable statutes, the recipient certifies that:**

It will comply with Title II of the Civil Rights Act of 1968 in carrying out this Act, to the extent that such title is applicable, and other applicable federal statutes.

Yes  No

**(2) In accordance with 24 CFR 100.328, the recipient receiving less than \$200,000 under FCAS certifies that:**

There are households within its jurisdiction at or below 80 percent of median income.

Yes  Not Applicable

**(3) The following certifications will only apply where applicable based on program activities.**

a. It will maintain adequate insurance coverage for housing units that are owned and operated or assisted with grant amounts provided under NAHASDA, in compliance with such requirements as may be established by HUD;

Yes  Not Applicable

b. Policies are in effect and are available for review by HUD and the public governing the eligibility, admission, and occupancy of families for housing assisted with grant amounts provided under NAHASDA;

Yes  Not Applicable

c. Policies are in effect and are available for review by HUD and the public governing rents charged, including the methods by which such rents or homebuyer payments are determined, for housing assisted with grant amounts provided under NAHASDA; and

Yes  Not Applicable

d. Policies are in effect and are available for review by HUD and the public governing the management and maintenance of housing assisted with grant amounts provided under NAHASDA.

Yes  Not Applicable

## SECTION 8: IHP TRIBAL CERTIFICATION

NAHASDA § 102(c)

This certification is used when a Tribally Designated Housing Entity (TDHE) prepares the IHP or IHP amendment on behalf of a tribe.

This certification must be executed by the recognized tribal government covered under the IHP.

(1) The recognized tribal government of the grant beneficiary certifies that:

(2)  It had an opportunity to review the IHP or IHP amendment and has authorized the submission of the IHP by the TDHE; or

(3)  It has delegated to such TDHE the authority to submit an IHP or IHP amendment on behalf of the Tribe without prior review by the Tribe.

|   |  |
|---|--|
| (4) Tribe:                                |  |
| (5) Authorized Official's Name and Title: |  |
| (6) Authorized Official's Signature:      |  |
| (7) Date (MM/DD/YYYY):                    |  |

## SECTION 9: TRIBAL WAGE RATE CERTIFICATION

NAHASDA §§ 102(b)(2)(D)(vi), 104(b)

By signing the IHP, you certify whether you will use tribally determined wages, Davis-Bacon wages, or HUD determined wages. Check only the applicable box below.

- (1)  You will use tribally determined wage rates when required for IHBG-assisted construction or maintenance activities. The Tribe has appropriate laws and regulations in place in order for it to determine and distribute prevailing wages.
- (2)  You will use Davis-Bacon or HUD determined wage rates when required for IHBG-assisted construction or maintenance activities.
- (3)  You will use Davis-Bacon and/or HUD determined wage rates when required for IHBG-assisted construction except for the activities described below.

(4) If you checked the box in Line 3, list the other activities that will be using tribally determined wage rates:

## SECTION 10: SELF-MONITORING

NAHASDA § 403(b), 24 CFR §§ 1000.26, 85.37, 85.40

(1) Do you have a procedure and/or policy for self-monitoring?

Yes  No

(2) Pursuant to 24 CFR § 1000.502(b) where the recipient is a TDHE, did the TDHE provide periodic progress reports including the self-monitoring report, Annual Performance Report, and audit reports to the Tribe?

Yes  No  Not Applicable

(3) Did you conduct self-monitoring, including monitoring sub-recipients?

Yes  No

(4) **Self-Monitoring Results.** *(Describe the results of the monitoring activities, including corrective actions planned or taken.):*

## SECTION 11: INSPECTIONS

NAHASDA § 403(b)

**(1) Inspection of Units** (Use the table below to record the results of recurring inspections of assisted housing.)

| Activity                 |                                | Total Number of Units (Inventory) | Results of Inspections      |                              |                              | Total number of units inspected |
|--------------------------|--------------------------------|-----------------------------------|-----------------------------|------------------------------|------------------------------|---------------------------------|
|                          |                                |                                   | Units in standard condition | Units needing rehabilitation | Units needing to be replaced |                                 |
| (a)                      |                                | (b)                               | (c)                         | (d)                          | (e)                          | (f)                             |
| <b>1</b>                 | <b>1937 Housing Act Units:</b> |                                   |                             |                              |                              |                                 |
|                          | a. Rental                      |                                   |                             |                              |                              | 0                               |
|                          | b. Homeownership               |                                   |                             |                              |                              | 0                               |
|                          | c. Other                       |                                   |                             |                              |                              | 0                               |
| <b>1937 Act Subtotal</b> |                                | 0                                 | 0                           | 0                            | 0                            | 0                               |
| <b>2</b>                 | <b>NAHASDA assisted units:</b> |                                   |                             |                              |                              |                                 |
|                          | a. Rental                      |                                   |                             |                              |                              | 0                               |
|                          | b. Homeownership               |                                   |                             |                              |                              | 0                               |
|                          | c. Rental Assistance           |                                   |                             |                              |                              | 0                               |
|                          | d. Other                       |                                   |                             |                              |                              | 0                               |
| <b>NAHASDA Subtotal</b>  |                                | 0                                 | 0                           | 0                            | 0                            | 0                               |
| <b>Total</b>             |                                | 0                                 | 0                           | 0                            | 0                            | 0                               |

(2) Did you comply with your inspection policy:

Yes  No

(3) If no, why not:

## SECTION 12: AUDITS

24 CFR § 1000.544

This section is used to indicate whether a financial audit based on the Single Audit Act and 2 CFR Part 200 Subpart F is required, based on a review of your financial records.

Did you expend \$750,000 or more in total Federal awards during the APR reporting period?

Yes  No

If Yes, an audit is required to be submitted to the Federal Audit Clearinghouse and your Area Office of Native American Programs.

If No, an audit is not required.

## SECTION 13: PUBLIC AVAILABILITY

NAHASDA § 408, 24 CFR § 1000.518

**(1)** Did you make this APR available to the citizens in your jurisdiction before it was submitted to HUD (24 CFR § 1000.518)?

Yes  No

**(2)** If you are a TDHE, did you submit this APR to the Tribe(s) (24 CFR § 1000.512)?

Yes  No  Not Applicable

**(3)** If you answered "No" to question #1 and/or #2, provide an explanation as to why not and indicate when you will do so.

**(4)** Summarize any comments received from the Tribe(s) and/or the citizens (NAHASDA § 404(d)).

**SECTION 14: JOBS SUPPORTED BY NAHASDA**

NAHASDA § 404(b)

Use the table below to record the number of jobs supported with IHBG funds each year.

| Indian Housing Block Grant Assistance (IHBG) |  |
|--|--|
| (1) Number of Permanent Jobs Supported       |  |
| (2) Number of Temporary Jobs Supported       |  |

(3) Narrative (optional):

|  |
|--|
|  |
|--|

## SECTION 15: IHP WAIVER REQUESTS

NAHASDA § 101(b)(2)

THIS SECTION IS ONLY REQUIRED IF THE RECIPIENT IS REQUESTING A WAIVER OF AN IHP SECTION OR A WAIVER OF THE IHP SUBMISSION DUE DATE.

A waiver is valid for a period not to exceed 90 days. Fill out the form below if you are requesting a waiver of one or more sections of the IHP. **NOTE** : This is NOT a waiver of the IHBG program requirements but rather a request to waive some of the IHP submission items.

**(1)** List below the sections of the IHP where you are requesting a waiver and/or a waiver of the IHP due date. List the requested waiver sections by name and section number):

**(2)** Describe the reasons that you are requesting this waiver ( Describe completely why you are unable to complete a particular section of the IHP or could not submit the IHP by the required due date.):

**(3)** Describe the actions you will take in order to ensure that you are able to submit a complete IHP in the future and/or submit the IHP by the required due date. ( This section should completely describe the procedural, staffing or technical corrections that you will make in order to submit a complete IHP in the future and/or submit the IHP by the required due date.):

**(4)** Recipient:

**(5)** Authorized Official's Name and Title:

Authorized Official's Signature:

**(6)** Date (MM/DD/YYYY):

I/We, the above-signed, certify under penalty of perjury that the information provided is true and correct. Warning: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 3802; 24 CFR §28.10(b)(1)(iii))

## Section 3.2 - Program Description

The program description summarizes each program that will be funded with IHBG resources 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.

- If a recipient intends to provide housing assistance to families whose incomes fall within 80 to 100 percent of the median income, this planned activity should be included as a separate program.

- If a recipient wants to track two types of outcomes for a program it must identify each program separately. For example a recipient may have a program description of Tenant Based Rental Assistance for both College Housing Students and other Rental Assistance. If the recipient wants to track outcome (6) Assist affordable housing for low income households and outcome (8) Assist affordable housing for college students, it must have two programs for Tenant Based Rental Housing.

- If a recipient chooses to establish and maintain a Reserve Account for planning and administrative expenses, the recipient should include a program for this eligible activity in its annual IHP. The program description should identify the actual amount of funds set aside to establish or maintain the Reserve Account. The recipient must also ensure that the maximum amount of reserves, whether in one or more accounts, that a recipient may have available at any one time is calculated in accordance with 24 CFR § 1000.239 and Program Guidance 2014-10R (Reserve Accounts for Administration and Planning). In Line 1.2, the recipient must describe how it determined the allowable reserve amount. NOTE: Planned or actual expenditures from a Reserve Account should be included in the allowable spending cap for planning and administrative expenses.

The One-Year Plan program descriptions should include any program that will receive IHBG resources 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. The recipient can 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.

## Section 3.3 - Eligible Activity Number

Select one activity from the Eligible Activities list for each identified program. Select the eligible activity that best fits the program. Otherwise, the recipient may wish to establish separate programs or change the eligible activity in a subsequent year. For example: a housing construction program could be done in a phased approach and each phase would be a separate program. Land acquisition and site preparation could a program and the project's housing construction could be another program. This approach makes it easier to plan and track a complex, multi-year project such as housing construction. 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.

Eligible Activity Number: (4) Construction of Rental Housing

Do not combine homeownership and rental housing in one activity, so that when housing units are reported in the APR the units are correctly identified as homeownership or rental. Combining homeownership and rental will cause the APR to be incorrect.

However, for Eligible Activities 2 and 20 (Operations and Maintenance activities), include both homeownership and rental units in one program activity.)

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

- (1) Modernization of 1937 Act Housing [202(1)] - Units
- (2) Operation of 1937 Act Housing [202(1)] - Units
- (3) Acquisition of Rental Housing [202(2)] - Units
- (4) Construction of Rental Housing [202(2)]- Units
- (5) Rehabilitation of Rental Housing [202(2)] - Units
- (6) Acquisition of Land for Rental Housing Development [202(2)] - Acres
- (7) Development of Emergency Shelters [202(2)] - Households
- (8) Conversion of Other Structures to Affordable Housing [202(2)] - Units
- (9) Other Rental Housing Development [202(2)] - Units
- (10) Acquisition of Land for Homebuyer Unit Development [202(2)] - Acres
- (11) New Construction of Homebuyer Units [202(2)] - Units
- (12) Acquisition of Homebuyer Units [202(2)] - Units
- (13) Down Payment/Closing Cost Assistance [202(2)] - Units
- (14) Lending Subsidies for Homebuyers (Loan) [202(2)] - Units
- (15) Other Homebuyer Assistance Activities [202(2)] - Units
- (16) Rehabilitation Assistance to Existing Homeowners [202(2)] - Units
- (17) Tenant Based Rental Assistance [202(3)] - Households
- (18) Other Housing Services [202(3)] - Households
- (19) Housing Management Services [202(4)] - Households
- (20) Operation and Maintenance of NAHASDA-Assisted Units [202(4)] - Units
- (21) Crime Prevention and Safety [202(5)] - Dollars
- (22) Model Activities [202(6)] - Dollars
- (23) Expired, No longer available. - N/A
- (24) Infrastructure to Support Housing [202(2)] - Dollars
- (25) Reserve Accounts [202(9)] N/A

## Section 3.4 - Intended Outcome Number

**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.

This line is not applicable to a Reserve Account.

- (1) Reduce over-crowding (7) Create new affordable rental units
- (2) Assist renters to become homeowners (8) Assist affordable housing for college students
- (3) Improve quality of substandard units (9) Provide accessibility for disabled/elderly persons
- (4) Improve quality of existing infrastructure (10) Improve energy efficiency
- (5) Address homelessness (11) Reduction in crime reports
- (6) Assist affordable housing for low income households (12) Other – must provide description in Line 1.4 (IHP) and Line 1.5 (APR)

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, or 18) 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.

If the intended outcome is categorized as “(12) Other,” describe the nature of the outcome in ways that distinguish it from the intended outcomes in the list. In providing the explanation, it may become clear that the “Other” outcome actually fits one of the listed outcomes.

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 resources. If the recipient is unsure about the eligibility of an activity, contact your Area ONAP. It may be necessary to propose a model activity for HUD review and approval.

**APR.** Describe what the recipient was able to accomplish during the past 12-month period as a result of expending IHBG resources. 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 resources 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 resources 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.

If the recipient established a Reserve Account during the reporting period, it must be described as an accomplishment. Also, any expenditures from the Reserve Account during the reporting period must be described as an accomplishment.

Provide an analysis and explanation of cost overruns or high unit costs, in accordance with 24 CFR 1000.512(b)(3). HUD publishes total development costs periodically.

## Section 3.9 - Planned and Actual Outputs

**Planned and Actual Outputs for 12-Month Program Year.** The table starting 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.

NOTE: If the planned output is dollars spent (i.e., Crime Prevention and Safety, Model Activities, or Infrastructure to Support Housing), skip Line 1.9 and enter these planned expenditures in Column L and Column M, if applicable, 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 Line 1.9 (Planned and Actual Outputs for the 12-Month Program Year).

- 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.

- This line is not applicable to a Reserve Account.

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 and Column P, if applicable, of the Uses of Funding Table in Section 5. 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.

**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 leveraged funds (Rows 7-10) unless those funds will be combined with IHBG in a project.

The 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, in a local investment account, or cash on hand). This includes all "carry over" IHBG funds from previous years. The recipient is required to include all sources that will be used to leverage projects or programs with IHBG resources. In addition, the recipient is required to include program income, 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 IHBG resources, including tribal contributions, tribal loans, private funds, non-program income or assistance from nonprofits.
- Note: Estimated, expected leveraged funding must be described in Line 3.

**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 (including program income), if those funds are associated with a program or activity outlined in the plan.

**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 2 (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 five-year period in a secure, approved type of investment. (For additional information, see Notice PIH 2010-33, extended by Notice PIH 2011-43.) 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 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-

**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.

NOTE: Funds used for Title VI loan repayments should not be included in the Sources of Funding table; rather, Title VI loan repayments should be shown on the Loan Repayment line in the Uses of Funding table.

**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 resources. Describe actual leveraged funding received in Line 4.

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 2 (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 by the recipient 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 IHP/APR Final Guidance at: <https://www.hud.gov/sites/dfiles/PIH/documents/IHPAPRGuidanceFinal.pdf>. NOTE: Effective January 2, 2013, the IHBG regulations no longer include the two-year, 90 percent fund obligation requirement. However, the recipient must continue to report in Column K the amount of funds that have been obligated but not expended.

NOTE: Funds used for Title VI loan repayments should not be included in the Sources of Funding table; rather, Title VI loan repayments should be shown on the Loan Repayment line in the Uses of Funding tab

**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 by the recipient in Section 3. Each intended program name and unique identifier from Section 3, Line 1.1 should appear as a row on this table. 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.

- 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, Title VI funds, or Title VI program income should be included with "All Other Funds" in Column M.
- See Section 6, Line 4 for information on calculating planning and administrative expenses.

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 Loan Repayment row at the bottom of the Uses of Funding table. If the recipient lists a loan repayment, it must describe at Line 3 the associated loan and the eligible activity the loan repayment supports. 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 with IHBG resources if the program was not previously listed in an IHP that HUD determined to be in compliance with NAHASDA.

**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). The recipient's planning and administrative expenses cannot exceed the planning and administrative spending cap without HUD approval.

**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 1 (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 1 (Sources of Funding table).

**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.

If the recipient is showing actual expenditures for a program or eligible activity that was not included in the IHP found in compliance by HUD, it must submit an amended IHP before the APR can be accepted.

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, Title VI funds, or Title VI program income should be included with "All Other Funds" in Column P.

**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. If the recipient borrowed and repaid a loan or a portion of a loan in the same year using IHBG funds, show the repayment of the principal amount in the IHBG program line in the Uses of Funding table and report loan interest payments and loan expenses in the Loan Repayment line in the Uses of Funding table.

The Administrative and Planning spending cap must be based either on the actual expenditures incurred during the 12-month period or the actual grant award amount, and not on the amount shown in the IHP. These expenditures should be reported on the Planning and Administration row.

The total amount of IHBG funds expended cannot exceed the total amount in Column H, Row 1 of Line 1 (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 1 (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 1 (Sources of Funding table).

**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 resources remain affordable to low-income families over a period known as the “useful life” of the unit. Each recipient must determine the useful life timeframe for the units that will be assisted with IHBG resources during the One-Year Plan period. The useful life provisions apply to all housing units assisted with IHBG resources except for Mutual Help homes developed under the U.S. Housing Act of 1937 (see 24 CFR § 1000.145). See Recipient Guidance 2013-06(R) for further information on useful life and binding commitments.

The affordability period should be the remaining useful life of the property, as approved by HUD, or the longest feasible period of time consistent with sound economics and the purposes of NAHASDA, as approved by HUD. In determining a property’s affordability period or useful life, a recipient could use a tiered schedule similar to that used in HUD’s HOME program to determine the affordability period. This would specify a number of years during which the housing must remain affordable, dependent upon the amount of IHBG resources being invested in the property per occurrence. For example:

| IHBG Resources Invested   | Affordability Period |
|---|----------------------|
| Under \$5,000.....  | 6 months             |
| \$5,000 to \$15,000.....  | 5 years              |
| \$15,001 to \$40,000.....   | 10 years             |
| Over \$40,000.....  | 15 years             |
| New construction or acquisition of newly constructed housing...20 years |                      |

The dollar ranges and/or the corresponding number of years may differ from those shown above depending upon local conditions. The recipient may choose to assign a longer affordability period in order to ensure the availability of a larger continuing affordable housing supply for low-income families.

If the recipient chooses to use some other method of assigning the affordability period, the IHP should describe how the method provides for an affordability period with appropriate consideration given to any unique local conditions. In setting a useful life, a specific number of years should be given for the affordability period, not a range of years (e.g., 30 to 40 years) or a general statement. The designated affordability period should in no way be contingent upon the continuation of IHBG resources.

A description of the recipient’s plan or system for determining the useful life of the housing it assists with IHBG resources must be provided in the IHP. A record of the current, specific useful life for HUD-assisted housing units should be maintained in the recipient’s files and available for review.

**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), and 24 CFR § 1000.108.) 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), those activities may be described in Line 2 or as a separate submission. If the recipient has not already included a completed Section 3 with the Model Activity request the recipient must complete the IHP portions of Section 3 (Program Descriptions) for each approved Model Activity by submitting an IHP amendment. The amended IHP, including the approved model activity, must be used when submitting the APR.

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

NAHASDA Section 102(b)(2)(C)(ii) and 24 CFR § 1000.238 specify spending caps for administrative and planning expenses, as shown below. HUD will publish an upcoming guidance that will provide further information on spending caps. See PIH Notice 2002-29 for further information on IHBG administrative and planning expenses requirements.

Annual IHBG Grant or IHBG Expenditure Amount  
(whichever is greater, and include any planned or actual expenditures from the Reserve Account amount)  
\$500,000 or Less.....30% Cap  
More than \$500,000.....20% Cap

HUD recommends that a recipient consistently apply either the annual grant amount or annual expenditure amount in calculating the spending cap. A recipient may request HUD approval to exceed the 20 or 30 percent spending cap.

Recipients that receive in excess of \$500,000 may use up to 20 percent of the annual expenditures of grant funds or up to 20 percent of the annual grant amount, whichever is greater. The 20 percent cap also would apply to a recipient that receives IHBG funds on behalf of one or more beneficiaries if each beneficiary qualifies for the 20 percent spending cap.

Recipients that receive or expend \$500,000 or less may use up to 30 percent of the annual expenditures of grant funds or up to 30 percent of the annual grant amount, whichever is greater. The 30 percent cap also would apply to a recipient that receives IHBG funds on behalf of one or more beneficiaries if each beneficiary qualifies for the 30 percent spending cap.

If a recipient receives IHBG funds on behalf of one or more beneficiaries and there is a blend of spending cap maximums among the beneficiaries, the recipient must describe if the estimated spending cap was based on a flat percentage or, if the percentage was higher for some beneficiary allocations than for others. If a different percentage was applied to each beneficiary, identify the percentage applied to each beneficiary allocation.

If the recipient applies the same percentage cap to all its beneficiary grant allocations, the recipient should state the grant amount or expenditure amount, the cap percentage applied, and the actual dollar amount of the cap.

If the recipient applies a different cap percentage for each beneficiary, the following information must be provided:

- 1) Name of each beneficiary
- 2) Amount of each beneficiary allocation
- 3) Applicable percentage cap for each beneficiary allocation
- 4) Actual dollar amount of each cap
- 5) Combined cap dollar amount

The calculation for the budgeted administrative and planning expense must be included on Line 4 in Section 6 of the IHP.

A recipient may use IHBG funds for expenses related to the planning and administration of affordable housing activities funded with non-IHBG funds. The total amount of IHBG funds spent on planning and administration for both IHBG and non-IHBG funded activities may not exceed the recipient's allowable spending cap, except with HUD approval. The use of IHBG funds for planning and administration of activities funded with non-IHBG funds must comply with the IHBG restrictions on using funds for planning and administration, in addition to any requirement on administrative and planning expenses imposed by the non-IHBG funds (not including non-IHBG spending limits).

The following is an example of a recipient's calculation of the maximum planning and administrative expenses when multiple grant beneficiaries are included in the grant.

**Expanded Formula Area – Verification of Substantial Housing Services.** This section is only required if the recipient expanded its Formula Area after Federal Fiscal Year 2003 in accordance with 24 CFR § 1000.302 Formula Area (2).

The recipient must annually demonstrate that it provides Substantial Housing Services in that expanded formula area. If the recipient was approved for expansion after Federal Fiscal Year 2003 but before May 21, 2007, the effective date of the regulations, then it must demonstrate compliance in accordance with the provision 24 CFR § 1000.302 Substantial Housing Services (1). If the recipient was approved for an expansion on or after May 21, 2007, it must demonstrate compliance in accordance with the provision (24 CFR § 1000.302 Substantial Housing Services (1) or (2)) in which it was originally approved. If the recipient cannot demonstrate compliance with the provision under which it was initially approved, then the recipient must resubmit a Formula Area expansion request to the IHBG Formula Customer Service Center for consideration.

In this section of the IHP, the recipient must list its expanded Formula Area name. For example, if an expansion of the Formula Area has been approved by HUD to include fee simple land in two counties, this box must indicate the name of each the county.

If the recipient was approved in accordance with 24 CFR § 1000.302 Substantial Housing Services (1), then the recipient must then indicate the amount of IHBG funds and funds from other sources that the recipient plans to spend in that expanded area during the upcoming 12-month program year for all American Indian and Alaska Native (AIAN) households and for only those AIAN households with incomes 80 percent of median income or lower. In this case, the recipient does not need to report the number of tribal members residing within each Formula Area expansion.

If the recipient was approved in accordance with 24 CFR § 1000.302 Substantial Housing Services (2), the recipient must only indicate IHBG funds planned for that timeframe and those income categories. Furthermore, the recipient must annually document the number of tribal members residing within each Formula Area expansion.