Supporting Statement for Paperwork Reduction Act Submissions
Indian Housing Block Grants Program (IHBG) Formula and Competitive Programs
(OMB# 2577-0218)

A. Justification

1. **Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.**

This information collection is required to receive applications and issue and manage grants for the Indian Housing Block Grant (IHBG) program (Assistance Listing ID 14.86). HUD uses two methods to allocate IHBG funds to eligible Indian tribes:

- Formula ("IHBG Formula") to allocate equitably and fairly funds among eligible Tribes and Tribally Designated Housing Entities (TDHEs), and
- Competition ("IHBG-COMP") to supplement IHBG Formula funds and target new housing construction in Native communities.

HUD's Office of Native American Programs (ONAP) manages both programs. IHBG is authorized by the Native American Housing Assistance and Self-Determination Reauthorization Act of 1996 (25 U.S.C. 4101, et seq.) (NAHASDA), and annual congressional appropriations, and subject to the regulations at 24 CFR part 1000.

IHBG Formula
The IHBG Formula allocation supports the development, management, and operation of affordable homeownership and rental housing; infrastructure development; and other forms of housing assistance for low-income Tribal families. Federally recognized Indian Tribes, Alaska Native villages, Tribally Designated Housing Entities (TDHE), and a limited number of State-recognized Tribes funded under the Indian Housing Program authorized by the U.S. Housing Act of 1937, are eligible to receive IHBG funds.

Pre-Award: ONAP announces the availability of IHBG Formula funding in a Dear Tribal Leader Letter within 60 days of the enactment of the Federal budget. These letters are posted to HUD's website and emailed to Tribes and TDHEs. Per 24 CFR 1000.212, to receive an IHBG Formula allocation, eligible Tribes or TDHEs must complete and submit an Indian Housing Plan (IHP) or HUD Form-52737 in the Grants Evaluation and Management System (GEMS). HUD is required, per 24 CFR 1000.230, to review the IHP in accordance with section 102 of NAHASDA to verify eligibility and program compliance before awarding the allocation. HUD notifies Tribes or TDHEs of the approval of their IHP via GEMS.

Post-Award: Grantees access their funding in HUD's Line of Credit Control System (LOCCS). At the end of their program year, 24 CFR 1000.512 requires grantees to complete and submit the Annual Performance Report (APR), part of HUD Form-52737, with the expenditures and progress made. In addition, 2 CFR 200.328(a) requires grantees to submit an SF-425, Federal Financial Report, detailing Federal expenditures for the grant. All expenditures are included in the annual audit, if an audit is required. Grantees are required to keep records for at least 3 years from the last expenditure of the grant. HUD closes IHBG Formula grants when the funds expire.

Other: HUD publishes the IHBG estimated allocations annually and details the data used to calculate each allocation. Grantees may report a change or correct this data using HUD Form-4117, Formula Response Form, specified by 24 CFR 1000.315(b). Depending on the nature of the correction (see 24 CFR 1000.336), grantees may use the form's appendices A-D. In addition, IHBG Formula grantees may challenge other formula components using HUD Form-4119, Challenging U.S. Census Data: Guidelines for IHBG Formula, and its appendices A-D.

IHBG-COMP

Since 2018, Congress has appropriated funding for IHBG-COMP with the funding appropriations for IHBG Formula. IHBG-COMP prioritizes projects that increase the availability of affordable housing in Tribal communities with consideration to the extent of need and administrative capacity. IHBG-COMP is subject to the same statute and regulations as IHBG Formula grants. IHBG-COMP funds are announced on Grants.gov using an annual notice of funding opportunity (NOFO), as required by 2 CFR 200.204. Tribes or TDHEs are also required to submit applications via Grants.gov.

Pre-Award: In addition to the HUD-wide NOFO application requirements of the SF-424, SF-424D, HUD Form-2880, and HUD Form-424B, IHBG applicants must provide HUD Form-4123, Cost Summary, and HUD Form-4125, Implementation Schedule.

Post-Award: Grantees access their funding in LOCCS. In addition to the SF-425 required for all Federal grantees, 24 CFR 1000.512 requires IHBG-COMP grantees to report annually on the project's progress using HUD Form-53248, IHBG-COMP APR. Grantees are required to keep records for at least 3 years from the last expenditure of the grant. All expenditures are included in the annual audit, if an audit is required. HUD closes IHBG-COMP grants 120 days following the period of performance end date upon receipt of the final IHBG-COMP APR.

2. **Indicate how, by whom and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.**

This is a revision of a currently approved collection. ONAP uses the collected information to verify compliance and, for IHBG-COMP, rate and rank then select competitive applicants for award. ONAP uses post-award information to monitor grantee performance throughout the grant. Additionally, the data collected is used for annual reporting to Congress.

IHBG Formula		
Pre-Award		
1	HUD Form-52737: IHP/APR (Required)	IHBG Formula grantees use this form to provide their IHPs. ONAP reviews IHPs to confirm compliance with program requirements prior to awarding the annual IHBG Formula allocation. At the end of its program year, each grantee uses the APR section of the form to report its accomplishments and expenditures to provide HUD with detailed information on planned activities, budgets, outputs, and outcomes. Without this form, HUD cannot approve IHBG funding or assess program performance.

		IHBG Formula funds cannot be awarded without an approved IHP. Failure required reports may result in delayed funding or other administrative actions. HUD calculated burden to grantees using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
2	HUD Form-52737: GEMS IHP/APR (Required)	Same information as above but available in the web-based Grants Evaluation and Management System (GEMS).
Post-Award		
3	SF-425: Federal Financial Report (OMB Control Number 4040-0014) (Required)	All Federal grants are required to use this form to report expenditures and financial performance during the grant period. HUD uses the report to monitor the financial status of grants, ensure funds are used appropriately, and track unobligated balances. Failure of grantees to submit may result in the withholding of future funds, delayed payments, or other administrative actions. As a Standard Form, HUD does not determine the burden hours.
Other: Formula Data		
4	HUD Form-4117: Formula Response Form (Optional)	HUD emails eligible Tribes and TDHEs a Dear Tribal Leader Letter as notification that the estimated IHBG Formula allocation for the coming fiscal year is available by grantee on the IHBG Formula Customer Service Center webpage. The Formula Response Forms estimate the annual allocation and lists the data used to calculate the allocation. Eligible Tribes and TDHEs respond, as needed, with corrections or updates to the data used in the final allocation including Formula Current Assisted Stock (FCAS), formula area information, overlapping areas, and tribal enrollment or population cap data. Depending on the nature of the update or correction, grantees use one or more of appendices A-D, described below. **Most Tribes and TDHEs do not have updates or corrections to report so do not use this form or its appendices.** Those who do email or mail the information to the IHBG Formula Customer Service Center. The form is required under 24 CFR §1000.315 as the official mechanism for Tribes and TDHEs to review and report corrections to the data used in calculating IHBG allocations. The requirement ensures that HUD relies on accurate and verified information when determining each Tribe's funding under the statutory formula. HUD reviews the submitted information to verify corrections or updates to FCAS counts, formula areas, population data, and other formula inputs. The verified data are incorporated into the IHBG formula calculation to determine each Tribe's final allocation for the fiscal year.
5	HUD Form-4117: Appendix A (Optional)	This document is used for reporting changes in FCAS units. Eligible Tribes and TDHEs complete this appendix they need to report changes affecting FCAS units originally funded under the 1937 Housing Act. Events that trigger submission include conveyance eligibility or conveyance of homeownership units, changes in Date of Full Availability (DOFA), unit conversions, demolition and rebuilding of units, or other changes affecting FCAS eligibility. The appendix is required because FCAS counts are a key component of the IHBG formula under 24 CFR 1000.316-319. HUD must receive unit-level documentation to verify that FCAS units remain eligible for inclusion in the formula calculation.

		HUD reviews the reported unit changes and supporting documentation to determine whether units should remain in, be removed from, or be modified within the FCAS inventory used in the formula. The updated FCAS counts directly affect the FCAS component of a Tribe's IHBG allocation.
6	HUD Form-4117: Appendix B (Optional)	Eligible Tribes and TDHEs this appendix to challenge the Total Development Cost (TDC) factor used in the IHBG formula because the published TDC does not reflect local construction costs. Submission is triggered when a Tribe receives or requests approval for a TDC variance from the appropriate ONAP office. The appendix provides the documentation required for HUD to evaluate TDC challenges under 24 CFR 1000.336(a)(5). The information demonstrates whether local cost conditions justify adjusting the published TDC values used in the formula. HUD reviews the submitted documentation and any approved TDC variance to determine whether revised cost limits should be incorporated into the IHBG formula calculation. If approved, the updated TDC factor is applied to the FCAS and Needs components of the formula to reflect local development costs. If the appendix is not submitted, HUD continues using the published TDC values in the formula and will not consider any requested adjustment to reflect higher local development costs for that fiscal year's IHBG Formula allocation. HUD calculated burden to Tribes and TDHEs using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
7	HUD Form-4117: Appendix C (Optional)	Eligible Tribes and TDHEs use this appendix to challenge the Fair Market Rent (FMR) values used as an adjustment factor in the IHBG formula because they do not accurately reflect local housing market conditions. Submission is triggered when a Tribe has obtained or seeks approval of revised FMR data through HUD's established FMR challenge procedures. The appendix provides the documentation required for HUD to evaluate FMR challenges under 24 CFR 1000.336(a) and related IHBG formula provisions. Accurate FMR data is necessary to ensure that formula adjustments properly reflect local housing costs. HUD reviews the submitted documentation and approved FMR challenge results to determine whether revised FMR values should be incorporated into the IHBG formula calculation. Updated FMR values affect the adjustment factors used in determining the subsidy levels for FCAS units. If the appendix is not submitted, HUD will continue using the published FMR values in the formula calculation, and the Tribe's allocation will not reflect any revised housing market data that could affect the subsidy adjustment factor. HUD calculated burden to Tribes and TDHEs using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
8	HUD Form-4117: Appendix D (Optional)	Eligible Tribes and TDHEs use this appendix to correct or update the Tribal enrollment figure used in the IHBG formula or to request a population cap adjustment because the Tribe provides housing services to a large number of members of other Tribes within its formula area.

		The appendix is necessary because Tribal enrollment is used to apply the population cap under 24 CFR 1000.302 when calculating the Needs component of the IHBG formula. Documentation ensures that the enrollment figures used in the formula are accurate and supported by official Tribal records. HUD reviews the submitted enrollment documentation to verify the correct enrollment count and determine whether adjustments to the population cap are appropriate. Verified data are incorporated into the Needs calculation used to determine the Tribe's BG allocation. If the appendix is not submitted, HUD will continue using the enrollment data currently on record. If the data are inaccurate or outdated, the population cap may be applied incorrectly, which could affect the Tribe's Needs calculation and resulting IHBG allocation. HUD calculated burden to Tribes and TDHEs using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
9	HUD Form-4119: Challenging U.S. Census Data (Optional)	Grantees use this form If they believe the population, household count, or other Census-derived data used in the IHBG formula is inaccurate and wants HUD to reconsider it. This document outlines the steps HUD requires for an IHBG grantee to challenge U.S. Decennial Census data used in the Needs component of the IHBG formula. The form standardizes the submission and ensures the Tribe provides the minimum information HUD needs to evaluate whether the Census data used in the IHBG formula should be revised or replaced. **Most eligible Tribes and TDHEs do not need to challenge Census data so do not use this form or its appendices.** Without this form, HUD cannot formally evaluate or process a Census challenge. The published Census data would be used in the IHBG formula allocation. HUD calculated burden to Tribes and TDHEs using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
10	HUD Form-4119: Appendix A (Optional)	Eligible Tribes and TDHEs use this appendix to challenge the population or household counts in the IHBG formula. This document outlines the steps HUD required to challenge the Census Bureau's Population Projections data used to calculate the needs component of the IHBG formula to project Decennial Census person counts or Tribal survey data to the present. The appendix provides structured fields to present detailed demographic information and documentation supporting the challenge. HUD analyzes the submitted demographic data and compares it with Census methodology and other available data sources to determine if an adjustment is justified. Without this form, HUD may lack sufficient documentation to verify the challenge, which may result in denying the challenge and not changing the data. HUD calculated burden to Tribes and TDHEs using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
1	HUD Form-4119:	Eligible Tribes or TDHEs use this appendix if they believe the published TDC does

1	Appendix B (Optional)	not accurately reflect local construction and non-construction costs. This document describes the data and documentation required by HUD to challenge the TDC data used in the FCAS component of the IHBG formula. A completed appendix provides HUD with detailed, verifiable data to support a request to adjust TDC for Low Rent, Mutual Help, and Turnkey III units in the FCAS and Need components. HUD uses the submitted data to review and, as appropriate, approve a variance to TDC limits, thus adjusting the Tribe's IHBG formula allocation for future funding cycles. Only approved variances for current cost limits affect formula allocations. If not submitted, Tribes and TDHEs use HUD's published TDC for all formula calculations, which may not reflect higher or lower costs, possibly affecting funding accuracy for FCAS and Need components. HUD calculated burden to Tribes and TDHEs using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
12	HUD Form-4119: Appendix C (Optional)	Eligible Tribes and TDHEs use this appendix if they believe the published FMR does not reflect local rental costs in their service area. This document describes the data and documentation required by HUD to challenge the FMR data used in the FCAS component of the IHBG formula. A completed appendix provides HUD with data to support a request to adjust the FMR used in the FCAS component of the IHBG formula, which affects cost allocations for Low Rent, Mutual Help, and Turnkey III units. If not submitted, HUD uses the published FMR values, which may overstate or understate local rent costs, potentially impacting funding accuracy. HUD calculated burden to Tribes and TDHEs using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
13	HUD Form-4119: Appendix D (Optional)	Eligible Tribes and TDHEs use this appendix if they believe the Total Resident Service Area Indian Population (TRSAIP) data used in the Needs component does not accurately reflect their eligible service population. This document describes the data and documentation required by HUD to challenge the TRSAIP data used in the Needs component of the IHBG formula to provide HUD with documentation to support updates to the total service population data. HUD uses the submitted data to allocate the Needs component among Tribes in overlapping or non-overlapping service areas, ensuring equitable distribution of formula funds. If not submitted, HUD uses existing TRSAIP data to allocate Need funding. Outdated or inaccurate data may misrepresent Tribal needs, distorting funding allocations. HUD calculated burden to Tribes and TDHEs using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
Other: Authorized Investments		
14	HUD Form-52736-A: Depository Agreement (Bank Accounts)	Grantees authorized by HUD to invest IHBG funds use this form to provide bank account information for investments. The form describes the bank account depository and investment requirements and agreements between HUD and the

	(Optional)	Federal or State-recognized Tribe or TDHE. This document requires the signature of the recipient of HUD funds. **Most grantees do not invest IHBG formula funds so do not use this form.** This form ensures the financial institution agrees to comply with HUD requirements regarding the safeguarding and handling of Federal funds. HUD relies on this agreement to confirm IHBG funds are held in approved accounts and protected according to Federal financial management requirements. IHBG funds cannot be properly deposited or managed until an acceptable depository agreement is in place. HUD calculated burden to grantees using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
1 5	HUD Form-52736-B: Depository Agreement (Broker/Dealer) (Optional)	Grantees authorized by HUD to invest IHBG funds use this form to provide bank account information for investments managed by a broker or dealer. The form describes the bank account depository and investment requirements and agreements between HU,D the Federal or State-recognized Tribe or TDHE and the recipient's broker/dealer. This document requires the signature of the broker/dealer. **Most grantees do not invest IHBG formula funds so do not use this form.** This form ensures the broker/dealer acknowledges and agrees to comply with Federal requirements governing the handling and protection of grant funds. HUD uses the agreement to verify that IHBG investments are managed in accordance with applicable financial management and safeguarding requirements. Without this form, the Tribe/TDHE is unable to place IHBG funds in investment accounts or may be required to move funds until an appropriate agreement is executed. HUD calculated burden to grantees using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.

IHBG-COMP Forms		
Pre-Award		
1	SF-424: Application for Federal Assistance (OMB Control Number 2501-0044) (Required)	All HUD competitive grants are required to use this form to provide basic applicant and project information, such as legal name, address, funding request, and program type. HUD uses the information to determine eligibility, review funding requests, and track applications in its systems. If an applicant does not submit the form, the application will not be processed, and funding cannot be awarded. This collection does not request any additional burden beyond that of the standard form.
2	SF-424D: Assurances for Construction Programs (OMB Control Number 2501-0044) (Required)	Applicants use this form when applying for HUD funded construction projects to certify compliance with Federal regulations, including labor standards, environmental requirements, and other program-specific assurances. HUD uses these assurances to verify the applicant agrees to comply with applicable laws and regulations before awarding funds. If an applicant does not submit the form for a construction project, the application may be deemed ineligible for review and award. This collection does not request any additional burden beyond that of the standard form.
3	HUD Form-2880: Applicant/Recipient	All HUD competitive grants are required to use this form to disclose potential conflicts of interest or past Federal grant issues. This form ensures transparency

	Disclosure/Update Report (OMB Control Number 2501-0044) (Required)	regarding criminal convictions, debarments, or prior grant performance issues. HUD uses the information to assess risk, ensure compliance with regulations, and prevent awarding funds to ineligible or high-risk applicants. If an applicant fails to submit this form, the application may be deemed ineligible for review and award. This collection does not request any additional burden beyond that of the standard form.
4	HUD Form-424: HUD Applicant/Recipient Assurances and Certifications (Required)	All HUD competitive grants are required to use this form to certify compliance with applicable Federal statutes, regulations, and program requirements. This form ensures applicants formally acknowledge and agree to comply with all applicable Federal requirements associated with receiving and administering HUD funds. HUD reviews the certifications to confirm that the applicant understands and agrees to comply with Federal requirements, including civil rights, environmental, financial management, and other statutory obligations, before funds are awarded or administered. Failure to submit this form may result in an application being deemed ineligible for review and award. This collection does not request any additional burden beyond that of the standard form.
5	HUD Form-4123: Cost Summary (OMB Control Number 2501-0044) (Required)	Applicants use this form to provide budget cost information, including activity costs, administration, planning, and total resources that will be committed to the project, including resources from both Federal and non-Federal sources. HUD uses this form during application review and scoring to evaluate whether proposed costs are reasonable, eligible, and consistent with program requirements. Failure to submit this form will result in an application being deemed ineligible for review and award. HUD calculated burden to grantees using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
6	HUD Form-4125: Implementation Schedule (OMB Control Number 2501-0044) (Required)	Applicants use this form to provide the tasks, milestones, and timeline for project completion. HUD uses the form during application review and scoring to understand when activities are expected to begin and be completed and to monitor progress during program implementation. Without this form, HUD is unable to adequately assess the feasibility of the project. Failure to submit this form will result in an application being deemed ineligible for review and award. HUD calculated burden to grantees using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.
Post-Award		
9	SF-425: Federal Financial Report (OMB Control Number 4040-0014) (Required)	All Federal grants are required to use this form to report expenditures and financial performance during the grant period. HUD uses the report to monitor the financial status of grants, ensure funds are used appropriately, and track unobligated balances. Failure to submit may result in the withholding of future funds, delayed payments, or other administrative actions. This collection does not request any additional burden beyond that of the standard form.

10	HUD Form-53248: IHBG-COMP APR (Required)	Grantees use this form to report progress on their project in accordance with its approved HUD Form-4125, Implementation Schedule. This form collects performance and financial information for IHBG-COMP projects. HUD uses the report to monitor progress of grant activities, ensure compliance with program requirements, and evaluate whether funded projects are achieving intended housing outcomes. Without this form, HUD would not have performance data needed to meet regulatory requirements and be unable to assess project progress or program compliance. If this form is not submitted, the grantee may be subject to remedies for program non-compliance. HUD calculated burden to grantees using the hours of technical assistance provided to recipients. The full range falls between 50% less and 50% more of the estimated time, considering recipient familiarity with the forms and their scale of operations.

3. **Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision to adopt this means of collection. Also describe any consideration of using information technology to reduce burden.**

The forms in this collection are almost always submitted electronically by various means:

- IHBG-COMP applications, including SF-424, SF-424D, HUD-2880, HUD-424, HUD-4123, and HUD-4125, are submitted through Grants.gov and burden is captured under 2501-0044.

- IHBG-COMP APR (HUD Form-53248), a fillable .pdf with advanced automated functionality, such as drop-down menus, auto-population, and calculation. is submitted by email to the assigned ONAP Grants Management Specialist.

- IHBG Formula HUD-4117 and HUD-4119: Tribes and TDHEs refer to the annual posting of Final IHBG Formula Allocations on the IHBG Formula Service Center website. If needed, they use the forms' applicable appendix to request adjustments to the formula data. The completed form and supporting documentation is submitted by email.

- IHBG Formula IHP/APR (HUD Form-52737) is submitted via GEMS. However, if a grantee is unable to submit via GEMS, such as connectivity issues in remote locales, the form is also available as a fillable .pdf.

- The SF-425 for both programs are submitted via GEMS.

To access GEMS, Tribes/TDHEs set up an account through the GEMS Registration Portal. GEMS uses a one-time signature attestation for authorized officials to submit electronic signatures in GEMS. ONAP area offices verify and accept registrations submitted in the portal. Once accepted, HUD sends an email with login information. Both the .pdf and GEMS versions of the form provide advanced automated functionality, such as drop-down menus, auto-population, and calculation.

4. **Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.**

   There are no other sources of information that are being submitted to, or collected by, HUD that duplicate the information identified in this collection.

5. **If the collection of information impacts small businesses or other small entities describe any methods used to minimize burden.**

   HUD has minimized the burden on small grantees by allowing grantees to determine the scale and complexity of their housing programs. HUD staff are available to provide one-on-one assistance to small grantees if needed.

6. **Describe the consequences to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.**

   The IHBG Formula and Competitive grants are authorized by Congress, and the information collected is required for ONAP to issue awards, monitor program progress, and submit an annual progress report to Congress. If this collection is not approved, ONAP will be out of compliance with its statutory requirements and Tribal communities will not benefit from available program funds.

7. **Explain any special circumstances that would cause an information collection to be conducted in a manner:**

   - **requiring respondents to report information to the agency more than quarterly;** Not applicable.
   - **requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;** Not applicable.
   - **requiring respondents to submit more than an original and two copies of any document;** Not applicable.
   - **requiring respondents to retain records other than health, medical, government contract, grant-in-aid, or tax records for more than three years;** Not applicable.
   - **in connection with a statistical survey, that is not designed to produce valid and reliable results than can be generalized to the universe of study;** Not applicable.
   - **requiring the use of a statistical data classification that has not been reviewed and approved by OMB;** Not applicable.
   - **that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use;** Not applicable. **or**
   - **requiring respondents to submit proprietary trade secret, or other confidential**

information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law. Not applicable.

8. **If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.**

- **Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping disclosure, or reporting format (if any) and the data elements to be recorded, disclosed, or reported.**
- **Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years -- even if the collection of information activity is the same as in prior periods. There may be circumstances that preclude consultation in a specific situation. These circumstances should be explained.**

In accordance with 5 CFR 1320.8(d), the agency’s notice announcing this collection of information appeared in the Federal Register on March 19, 2026. The public was given until May 18, 2026, to submit comments on the proposed information collection. HUD received one comment from the Omaha Tribe of Nebraska on July 25, 2025.

Summary: The commenter urged HUD to respect the diverse capacities and circumstances of Tribal Nations by significantly reducing administrative burden of data collection through assessment of necessity and improved automation and interoperability with other Tribal housing systems and reporting.

HUD response: HUD appreciates the comments and suggestions from the commenters, as further detailed below. HUD is in the process of revising the IHBG Formula forms to improve plain language readability and is exploring options to modernize how the Formula data is collected.

Administrative Burden: The commenter suggested that HUD re-evaluate the burden estimates and assess ways to reduce the time required for each form and eliminate duplicative reporting. *HUD response:* HUD appreciates the comment. The estimated burden hours were assessed and updated from the prior 2022 collection, to be more accurate in this revision of the collection. Please note that many of the forms in this collection are not required of all IHBG Formula recipients. For example, the Formula Response Forms are only utilized voluntarily, based on a recipient’s choice to request adjustment to their formula data. Submitting a Census data challenge or requesting to expand a recipient’s formula service area would require significant burden hours to prepare. However, these are rare actions. Most IHBG Formula recipients do not respond to their annual Formula allocation data.

Enhancing quality, utility, and clarity: The commenter suggests consolidating forms like the Census Challenge Form (HUD-4119) with its four appendices into a single form with narrative plain language instructions and practical examples and providing technical assistance for IHBG

Formula and IHBG Competitive.

HUD Response: HUD appreciates the commenter's recommendations to consolidate overlapping forms, provide plain-language instructions and templates, and offer early access to technical assistance for Tribes preparing a Census Challenge submission.

HUD recognizes that the Census Challenge Guidelines and Appendices are technical in nature because they are designed to replicate, to the extent practicable, the methodology used by the U.S. Census Bureau in its data collection processes. This level of technical detail is necessary to ensure that alternative data submitted by a Tribe or Tribally Designated Housing Entity (TDHE) is reliable, verifiable, and comparable for formula allocation purposes. At the same time, HUD acknowledges that these materials could better serve Tribal communities by reducing unnecessary complexity and improving clarity.

Accordingly, HUD is undertaking an initiative to revise the Census Challenge Guidelines and Appendices, as well as the Formula Response Form and its Appendices, consistent with Plain Language principles. The goal of this effort is to improve organization, clarity, and usability while maintaining compliance with regulatory requirements and preserving the integrity of the allocation formula. HUD anticipates making simplified versions of these documents available next year.

HUD will also consider whether certain appendices or narrative components may be streamlined or consolidated where appropriate, provided that such revisions continue to meet regulatory standards under 24 CFR part 1000, subpart D.

HUD provides ongoing technical assistance for IHBG Formula through the IHBG Formula Customer Service Center and encourages Tribes and TDHEs to seek early engagement when considering a Census Challenge. Early coordination can help clarify requirements, identify appropriate methodologies, and reduce unnecessary burden during preparation of a submission.

Training and Technical Assistance for the IHBG Competitive program is available through Area Office of Native American Programs.

Interoperability: The commenter suggested that HUD develop automated tools or dashboards to track and pre-populate required data and reduce duplicate entry across current reporting systems like the HUD Office of Native American Programs' (ONAP) Grants Evaluation and Management System (GEMS), the HUD Office of Community Planning and Development's (CPD) Integrated Disbursement and Information System (IDIS), and privately owned Housing Data Systems (HDS). In addition, the commenter recommended Increasing compatibility with Microsoft Excel and Word for offline draft preparation of forms.

Consideration of other Federal Tribal grant application and reporting deadlines: The commenter recommended that HUD consider the administrative burden of other federal funding programs that Tribes rely on when establishing reporting and application deadlines.

HUD response: HUD appreciates this comment and, where feasible, will stagger reporting and application deadlines. However, most reporting deadlines are statutory requirements linked to fiscal year ends, as established by law, which HUD is unable to adjust.

Shared data collection: The commenter recommended that HUD fund training and technical assistance on regional peer-shared or Tribal consortia data collection to educate on data collection requirements, means, and support shared data collection and maintenance.

HUD response: HUD appreciates this comment and will assess how this may be addressed through technical assistance or in partnership with regional Tribal organizations.

9. **Explain any decision to provide any payment or gift to respondents, other than renumeration of contractors or grantees**.

There are no payments or gifts to respondents.

10. **Describe any assurance of confidentiality provided to respondents and the basis for assurance in statute, regulation or agency policy. If the collection requires a system of records notice (SORN) or privacy impact assessment (PIA), those should be cited and described here.**

Assurance of confidentiality is neither provided nor needed for this collection.

11. **Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.**

The collection does not include any questions of a sensitive nature.

12. **Provide estimates of the hour burden of the collection of information. The statement should:**

- **Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices;**
- **If this request covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in the chart below; and**
- **Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in Item 13.**

The total number of respondents for all forms included in this collection is 4,680. This represents the number of respondent Tribes and TDHEs for IHBG Formula and IHBG-COMP, excluding record retention.

Information Collection	Number of Respondents	Frequency of Response	Responses per Annum	Burden Hour Per Response	Annual Burde n Hours	Hourly Cost Per Response	Annual Cost
SF-424: Application for Federal Assistance (2501-0044)	300	1	300	0	0	0	0
SF-424D: Assurances for Construction Programs (2501-0044)	300	1	300	0	0	0	0
SF-425 Federal Financial Report (4040-0014)	300	1	300	0	0	0	0
HUD Form-2880: Applicant/Recipient Disclosure/Update Report (2501-0044)	300	1	300	0	0	0	0
HUD Form-424B: HUD Applicant/Recipient Assurances and Certifications (2501-0044)	300	1	300	0	0	0	0
HUD Form-4117: Formula Response Form	500	1	500	2	1,000	$45.10	$45,100.00
HUD Form-4117: Appendix A	50	1	50	2	100	$45.10	$4,510.00
HUD Form-4117: Appendix B	50	1	50	2	100	$45.10	$4,510.00
HUD Form-4117: Appendix C	50	1	50	2	100	$45.10	$4,510.00
HUD Form-4117: Appendix D	50	1	50	2	100	$45.10	$4,510.00
HUD Form-4119: Challenging U.S. Census Data	15	1	15	150	2,250	$45.10	$101,475.00
HUD Form-4119: Appendix A	15	1	15	10	150	$45.10	$6,765.00
HUD Form-4119: Appendix B	15	1	15	10	150	$45.10	$6,765.00

Information Collection	Number of Respondents	Frequency of Response	Responses per Annum	Burden Hour Per Response	Annual Burden Hours	Hourly Cost Per Response	Annual Cost
HUD Form-4119: Appendix C	15	1	15	15	225	$45.10	$10,148.00
HUD Form-4119: Appendix D	15	1	15	10	150	$45.10	$6,765.00
HUD Form-4123: Cost Summary	300	1	300	40	12,000	$45.10	$541,200.00
HUD Form-4125: Implementation Schedule	300	1	300	40	12,000	$45.10	$541,200.00
HUD Form-52736-A: Depository Agreement (Bank Accounts)	15	1	15	1	15	$45.10	$677.00
HUD Form-52736-B: Depository Agreement (Broker/Dealer)	15	1	15	1	15	$45.10	$677.00
HUD Form-52737: IHP/APR	20	2	40	62	2,480	$45.10	$111,848.00
HUD Form-52737: GEMS IHP/APR	370	2	740	62	45,880	$45.10	$2,069,188.00
HUD Form-53248: IHBG-COMP APR	65	1	65	30	1,950	$45.10	$87,945.00
Record retention	30	1	30	1	30	$45.10	$1,353.00
Code of Conduct (as needed) Code of Conduct	300	1	300	0	0	0	0
HUD-426 Indirect Cost Information (2501-0044) (if applicable)	300	1	300	0	0	0	0
Annual SAM.gov registration (3090-0290)	300	1	300	0	0	0	0
Totals	4,290	28	4,680	442	78,695		**$3,549,145.00**

The total annual burden of this collection is expected to be 78,695 hours. The total estimated annual cost for this information collection is $3,549,145.00. To estimate the hourly cost per respondent, HUD used the Department of Labor, Bureau of Labor Statistics' most recent (**May 2025**) data on the State and local government workers by occupational and industry group (https://data.bls.gov/oesprofile). ONAP estimates these members of the Federal, State, and local government Financial Specialists, All Other, professional series, to have an average hourly rate of $45.10.

13. **Provide an estimate of the total annual cost burden to respondents or recordkeepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet shown in Items 12 and 14).**

    There are no additional costs to respondents other than the costs shown in Question 12.

14. **Provide estimates of annualized cost to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expenses that would not have been incurred without this collection of information. Agencies also may aggregate cost estimates from Items 12, 13, and 14 in a single table.**

    The estimated levels of effort are based on recent discussions with ONAP staff and their interactions with Tribes and TDHEs. The estimated hours rate of $**56.86/**hour represents the FY 2026 GS-13, Step 1 Denver-Aurora, CO, schedule for an Area ONAP, and the $**58.35**/hour represents the FY 2026 GS-13 Step 1Washington-Baltimore-Arlington, schedule for Headquarters ONAP.

Information Collection	Number of Respondents	Frequency of Response	Responses per Annum	Burden Hour Per Response	Annual Burden Hours	Hourly Cost Per Response	Annual Cost
SF-424: Application for Federal Assistance (2501-0044)	300	1	300	0	0	0	0
SF-424D: Assurances for Construction Programs (2501-0044)	300	1	300	0	0	0	0
SF-425 Federal Financial Report (4040-0014)	300	1	300	0	0	0	0
HUD Form-2880: Applicant/Recipient Disclosure/Update Report (2501-0044)	300	1	300	0	0	0	0
HUD Form-424B: HUD Applicant/Recipient Assurances and Certifications (2501-0044)	300	1	300	0	0	0	0
Code of Conduct (as needed) Code of Conduct	300	1	300	0	0	0	0
HUD-426 Indirect Cost Information (2501-0044) (if applicable)	300	1	300	0	0	0	0
Annual SAM.gov	300	1	300	0	0	0	0

registration (3090-0290)							
HUD Form-4117: Formula Response Form	500	1	500	2	1,000	$58.35	$58,350.00
HUD Form-4117: Appendix A	50	1	50	2	100	$58.35	$5,835.00
HUD Form-4117: Appendix B	50	1	50	2	100	$58.35	$5,835.00
HUD Form-4117: Appendix C	50	1	50	2	100	$58.35	$5,835.00
HUD Form-4117: Appendix D	50	1	50	2	100	$58.35	$5,835.00
HUD Form-4119: Challenging U.S. Census Data	15	1	15	150	2,250	$58.35	$131,288.00
HUD Form-4119: Appendix A	15	1	15	10	150	$58.35	$8,753.00
HUD Form-4119: Appendix B	15	1	15	10	150	$58.35	$8,753.00
HUD Form-4119: Appendix C	15	1	15	15	225	$58.35	$13,129.00
HUD Form-4119: Appendix D	15	1	15	10	150	$58.35	$8,753.00
HUD Form-4123: Cost Summary	300	1	300	40	12,000	$56.86	$682,320.00
HUD Form-4125: Implementation Schedule	300	1	300	40	12,000	$56.86	$682,320.00
HUD Form-52736-A: Depository Agreement (Bank Accounts)	15	1	15	1	15	$56.86	$853.00
HUD Form-52736-B: Depository Agreement (Broker/Dealer)	15	1	15	1	15	$56.86	$853.00
HUD Form-52737: IHP/APR	20	2	40	62	2,480	$56.86	$141,013.00
HUD Form-52737: GEMS IHP/APR	370	2	740	62	45,880	$56.86	$2,608,737.00
HUD Form-53248: IHBG-COMP APR	65	1	65	30	1,950	$56.86	$110,877.00
Record retention	30	1	30	1	30	$56.86	$1,706.00
Totals	**4,290**	**28**	**4,680**	**442**	**78,695**		**4,481,042.00**

15. **Explain the reasons for any program changes or adjustments reported in Items 12 and 14 of**

the Supporting Statement.

- Revision of currently approved collection
- Corrected the estimated hours per response for both respondents and reviewers, specifically for Forms HUD-4117 and 4119. While every grantee is provided with a HUD-4117, relatively few use it annually to request adjustments to formula data. Fewer use the HUD-4119 to challenge formula data.
- Clarified the full burden associated with the grant lifecycle.

16. **For collection of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.**

    Section 407 of NAHASDA requires HUD to prepare an annual report to Congress and the information gathered in this collection will be used to prepare that report. HUD is required to include a description of the progress made in accomplishing the objectives of the IHBG Formula and IHBG-COMP program grants and to summarize the use of funds during the preceding 12-month period and at the end of the period of performance.

17. **If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate**.

    HUD will display the expiration date on the collection.

18. **Explain each exception to the certification statement identified in item 19.**

    There is no exception to the certification.