

**NAHASDA PROGRAM: 2 CFR PART 200 SUPART E**  
**COST PRINCIPLES-ALLOWABILITY OF COSTS**

| CFR REF | COST TYPE                                       | DESCRIPTION  |
|---------|---|--|
| 200.421 | ADVERTISING                                     | <b>ALLOWABLE</b> if costs are incurred for recruitment of staff or trainees, procurement of goods and services, program outreach and other specific purposes necessary to meet the requirements of the NAHASDA-supported project or activity.  |
| 200.421 | PUBLIC RELATIONS – includes COMMUNITY RELATIONS | <b>ALLOWABLE</b> if (1) costs are incurred for communicating with the public and the press pertaining to specific accomplishments which result from performance of the NAHASDA program or (2) costs of conducting communication and liaison necessary to keep the public informed on matters of public concern such as notices of awards, financial matters, costs, etc. |
|         |   | <b>UNALLOWABLE</b> – cost of promotional items and memorabilia and cost of advertising and public relations designed solely to promote the Tribe/TDHE. (Must be program specific).   |
| 200.422 | ADVISORY COUNCILS                               | <b>ALLOWABLE</b> for Advisory councils or committees such as Finance Committees or Investment committees.  |
| 200.423 | ALCOHOLIC BEVERAGES                             | <b>UNALLOWABLE.</b>  |
| 200.425 | AUDIT SERVICES                                  | <b>ALLOWABLE.</b> Periodic financial review is also allowable under NAHASDA. See §1000.546.  |
|         |   | <b>UNALLOWABLE.</b> (1) Costs for audit NOT conducted in accordance with the Single Audit Act and (2) audit NOT conducted in accordance with Subpart F – (single audit cost for Tribe/TDHE that does not meet the \$1M federal expenditure for the fiscal year).   |
| 200.426 | BAD DEBTS                                       | <b>UNALLOWED</b> - Bad debt and related collection and legal costs.  |

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|---------|------------------------------------|--|
| 200.427 | BONDING COSTS                      | <b>ALLOWABLE</b> when HUD requires it to protect its interest, or as a general condition of the award. Bonding costs are also allowable as an INDIRECT cost in the general conduct of Tribe/TDHE's business.   |
| 200.428 | COLLECTION OF IMPROPER PAYMENTS    | <b>ALLOWABLE.</b> For example, recovery of rental assistance payment to tenant deemed ineligible for the assistance.   |
| 200.430 | COMPENSATION-<br>PERSONAL SERVICES | <b>ALLOWABLE - (1)</b> Includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, <b>including but not necessarily limited to wages and salaries.</b> <b>(2)</b> May include fringe benefits addressed in § 200.431. <b>(3)</b> Allowable to the extent that the amount is reasonable in relation to the work performed. <b>(4)</b> Allowable if person providing consultant services in an employer-employee type of relationship does NOT receive more than a reasonable rate of compensation for personal services paid with IHBG funds. Compensation CANNOT exceed the equivalent of the daily rate paid for Level IV of the Executive Schedule. <b>See §1000.26(b)(2).</b> <b>(5)</b> Reasonable incentive compensation is allowable if based on cost reduction, efficient performance or safety. <b>(6)</b> Incorporate Standards for Documentation of Personnel Expenses as outlined in 200.430(g). |
| 200.431 | COMPENSATION-<br>FRINGE BENEFITS   | <b>ALLOWABLE - (1)</b> as part of the overall compensation to employees in proportion to the amount of time or effort in relation to the work performed. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefits. <b>(2) Allowable LEAVE</b> include annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave and other similar benefits, <b>IF benefits are provided under established leave policies.</b> <b>(3)</b> Generally   |

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|         |                        | <p><b>Allowable - Unemployment or Workers Compensation. (4) Pension Plan Costs</b> - allowable with established written policies and in accordance with GAAP. <b>(5) Severance Pay</b> - allowable only if required by law, employer-employee agreement, and established policy.</p> <p><b>UNALLOWABLE:</b> <b>(1) Automobile costs</b> for personal use are unallowable, regardless of whether the cost is reported as taxable income to the employees. <b>(2) Severance pay costs</b> that are (a) in excess of the standard severance pay provided by the Tribe/TDHE to an employee upon termination of employment and (b) that are paid to the employee <b>contingent</b> upon a change in management control. <b>(3)</b> Insurance costs on the lives of trustees, officer, or other employees is <b>UNALLOWED</b> when Tribe/TDHE is named as beneficiary.</p> |
| 200.432 | CONFERENCES            | <p><b>ALLOWABLE. (1)</b> Costs for meetings, retreats, seminars, and symposiums are allowable, including rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to the conference. <b>(2)</b> Cost of <b>IDENTIFYING - but NOT providing locally dependent care services.</b> HUD may authorize exceptions for programs including Indian Tribes, children and the elderly. Also refer to §§ 200.438, 200.456, and 200.475.</p>  |
| 200.433 | CONTINGENCY PROVISIONS | <p><b>ALLOWABLE</b> if <b>(1)</b> Contingency is built into the budget estimates of a construction project, approved by HUD, which is necessary and reasonable for proper and efficient accomplishment of project or program objectives, and <b>(2)</b> must be verifiable in the Tribe/TDHE's financial records.</p> <p><b>UNALLOWABLE</b> - Funding a "contingency reserve" or any similar payment made for events the occurrence of which "cannot be foretold with</p>  |

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|---------|--|---|
|         |  | certainty as to the time, intensity, or assurance that it will happen".   |
| 200.434 | CONTRIBUTION AND DONATIONS   | <b>ALLOWABLE</b> - (1) The value of donated services and property may be used to meet cost sharing requirements (see § 200.306). (2) Depreciation on donated assets is permitted so long as the donated property is not counted towards meeting cost sharing requirements (see § 200.436).                        |
|         |  | <b>UNALLOWABLE</b> - (1) for costs of contribution and donations, including cash, property, and services to other entities. (2) Cannot charge the value of donated services (by volunteers, professional and/or consultant, and property donated to the federal grant.  |
| 200.435 | DEFENSE AND PROSECUTION OF CRIMINAL AND CIVIL PROCEEDINGS, CLAIMS, APPEALS, AND PATENT INFRINGEMENTS | <b>ALLOWABLE</b> if they are necessary and reasonable and authorized cost of the program.   |
|         |  | <b>UNALLOWABLE</b> - (1) Costs for prosecuting claims against the Federal Government, including appeals of final Federal agency decisions (2) if Tribe/TDHE incurs legal costs to defend itself for illegal, violations and noncompliance against whistleblowers.   |
| 200.436 | DEPRECIATION   | GAAP requires the depreciation of all fixed assets (with some exceptions such as land) for presentation in the financial statement. The depreciation method for fixed assets shall not be <b>changed</b> without the approval of HUD or, if charged through a cost allocation plan. <b>See §1000.26(b)(1)(i).</b> |
|         |  | <b>ALLOWABLE</b> for NAHASDA to be charged Depreciation for the use of NON-OWNED asset through an allocation plan or indirect cost rate.  |
|         |  | <b>UNALLOWED</b> to be reimbursed with NAHASDA grant funds for depreciation on an asset purchased with NAHASDA grant funds.   |

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| CFR REF        | COST TYPE                                       | DESCRIPTION   |
|----------------|---|---|
|                |   | <b>REQUIRES HUD'S PRIOR APPROVAL</b> if depreciation method for fixed asset is changed. <b>See §1000.26(b)(1)(i).</b>   |
| <b>200.437</b> | <b>EMPLOYEE HEALTH AND WELFARE COSTS</b>        | <b>ALLOWABLE</b> if costs incurred is in accordance with the Tribe/TDHE's <b>DOCUMENTED POLICIES</b> for the improvement of working conditions, employer-employee relations, employee health and employee performance. <b>Changed from Employee morale, health, and welfare costs.</b>  |
|                |   | <b>UNALLOWABLE</b> are costs associated with <b>Employee Morale</b> . For example, a company picnic for employees and family members to improve employee morale.  |
| <b>200.438</b> | <b>ENTERTAINMENT AND PRIZES</b>                 | <b>GENERALLY UNALLOWABLE.</b> This includes the cost of amusements, social activities, and related incidental costs.  |
|                |   | <b>ALLOWABLE ONLY</b> where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized in the Indian Housing Plan. This includes the cost of amusements, social activities, and related incidental costs.   |
| <b>200.439</b> | <b>EQUIPMENT AND OTHER CAPITAL EXPENDITURES</b> | <b>See § 200.1 for the definitions of capital expenditures, equipment, special purpose equipment, general purpose equipment, acquisition cost, and capital assets.</b>  |
|                |   | <b>ALLOWABLE. (1)</b> Must apply the <b>Rule of Allowability</b> as outlined in 200.439(b) for equipment and capital expenditures. <b>(2) Must conduct physical inventory at least once every 2 years.</b> <b>(3)</b> Must capitalize the lesser of the Unit cost of the assets as defined in the Tribe/TDHE's capitalization policy, <b>or \$10,000.</b> <b>(4)</b> Tribe/TDHE does not require permission from HUD for disposition of assets purchased under the program. |

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| CFR REF | COST TYPE   | DESCRIPTION  |
|---------|---|--|
| 200.441 | FINES, PENALTIES, DAMAGES AND OTHER SETTLEMENTS       | <b>UNALLOWABLE</b> costs to the NAHASDA Program. Refer to <b>§1000.26(b)(1)(ii)</b> .  |
| 200.442 | FUNDRAISING and INVESTMENT MANAGEMENT COSTS           | <b>ALLOWABLE. (1) ONLY</b> if fundraising costs are for the purposes of meeting program objectives. <b>(2)</b> Costs of investment counsel and staff and similar expenses incurred to enhance income from investments <b>are ALLOWED</b> when associated with investments covering pension, self-insurance, or other funds, as part of the program (e.g. IHBG approved Investment). <b>(c)</b> Costs related to the physical custody and control of monies and securities <b>are allowable</b> . |
|         |   | <b>UNALLOWABLE</b> if costs incurred for organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contribution.   |
| 200.443 | GAINS AND LOSSES ON DISPOSITION OF DEPRECIABLE ASSETS | Losses on the sale of depreciated fixed assets are <b>not reimbursable</b> . GAAP requires that a gain or loss on the sale of depreciated fixed assets (amount realized from the sale of the asset and the undepreciated basis of the property) be recorded for presentation in the financial statement.   |
| 200.444 | GENERAL COST OF GOVERNMENT                            | <b>GENERALLY UNALLOWABLE.</b>  |
|         |   | <b>EXCEPTION - ALLOWABLE ONLY</b> for Indian tribes and Councils of Governments (COGs) ( <b>§200.1 Local Governments</b> ), the portion of salaries and expenses <u>directly attributable to managing and operating Federal programs</u> by the chief executive and his or her staff is allowable. <b>Up to 50% of these costs can be included in the indirect cost calculation without documentation.</b>   |
| 200.445 | GOODS OR SERVICES FOR PERSONAL USE                    | <b>UNALLOWABLE.</b>  |

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|                |                                | <b>EXCEPTION-ALLOWABLE ONLY WITH HUD'S PRIOR APPROVAL</b> - costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses regardless of whether reported as taxable income to the employees. Refer to <b>§1000.26(b)(iii)</b> . |
| <b>200.447</b> | <b>INSURANCE AND INDEMNITY</b> | <b>ALLOWABLE.</b>   |
|                |                                | (1) Section 203(c) of NAHASDA requires that TDHEs maintain adequate insurance coverage for housing units that are owned, operated, or assisted with NAHASDA grant funds.  |
|                |                                | (2) Costs of insurance on the lives of trustees, officers or other employees holding positions or similar responsibilities are <b>allowable only to the extent that the insurance represents additional compensation.</b>   |
|                |                                | (3) <b>Contributions to any reserve</b> for certain self-insurance program, including worker's compensation, unemployment compensation, and severance pay <b>are allowable</b> , subject to certain provisions.   |
|                |                                | <b>UNALLOWABLE</b> - (1) Actual losses which could have been covered by permissible insurance are generally unallowable. (2) The cost of insurance against defects is unallowable. <b>See also §1000.136,138,139,140,141,143,144.</b>   |
| <b>200.449</b> | <b>INTEREST</b>                | <b>ALLOWABLE</b> - (1) Financing costs (including interest) to acquire, construct, or replace capital assets are allowable and (2) Cost of interest for approved loan guaranteed under the Title VI Loan guaranteed loan program.   |
|                |                                | <b>UNALLOWABLE</b> Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the recipient's or subrecipient's own funds are unallowable.  |
| <b>200.450</b> | <b>LOBBYING</b>                | <b>UNALLOWABLE.</b>   |

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| 200.451 | LOSSES ON OTHER AWARDS OR CONTRACTS                                | <b>UNALLOWABLE.</b> For example, Cannot transfer excess cost of another award or contract to IHBG grant for payment.  |
| 200.452 | MAINTENANCE AND REPAIR COSTS                                       | <b>ALLOWABLE</b> for repair and maintenance of properties that meet eligibility of the NAHASDA program.   |
|         |  | <b>EXCEPTION:</b> Note that rents received from properties funded with IHBG funds are Program Income – under the IHBG program – <b>Tribe/TDHE can elect NOT to use Program Income first.</b>  |
| 200.453 | MATERIALS AND SUPPLIES COSTS, INCLUDING COSTS OF COMPUTING DEVICES | <b>ALLOWABLE.</b> Costs incurred for materials, supplies, and fabricated parts necessary for the NAHASDA program.   |
| 200.454 | MEMBERSHIPS, SUBSCRIPTIONS, AND PROFESSIONAL ACTIVITY COSTS        | <b>ALLOWABLE.</b> Costs for membership in business technical and professional organizations, subscriptions to business, professional and technical periodicals, and membership in any civic or community organizations.   |
|         |  | <b>UNALLOWABLE.</b> The cost of membership in organizations whose primary purpose is lobbying is unallowable. See also section §200.450 Lobbying.   |
| 200.455 | ORGANIZATION COSTS   | <b>ALLOWABLE - (1) NAHASDA Program Does NOT require HUD Prior Approval.</b> Examples: Incorporation fees, management consultants, attorneys, accountants, investment counselors in connection with the establishment of reorganization of an organization. <b>(2)</b> Cost related to data and evaluation - to gather, store, track, manage, analyze, disaggregate, secure, share, publish or otherwise use the data to improve program, etc. |
|         |  | <b>UNALLOWABLE</b> - activities undertaken to persuade employees of the Tribe/TDHE to exercise or not to exercise, the right to organize and bargain  |

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|---------|----------------------------|---|
|         |                            | collectively through representatives of the employees' own choosing.  |
| 200.456 | PARTICIPANT SUPPORT COSTS  | <b>ALLOWABLE.</b> Definition in § 200.1 means direct costs that support participants and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants for conferences and training. <b>(NOT EMPLOYEES).</b> |
| 200.457 | PLANT AND SECURITIES COSTS | <b>ALLOWABLE</b> - if Necessary and reasonable expenses incurred for protection and security of facilities and personnel. Allowable costs include wages and uniforms of personnel engaged in security activities; equipment; barriers; protective (non-military) gear, devices, and equipment; contractual security services; and consultants.            |
| 200.458 | PRE-AWARD COSTS            | <b>ALLOWABLE. (1)</b> Costs incurred prior to the effective date of the Federal award, in anticipation of the award, and such costs are necessary for efficient and timely performance of the scope of work. <b>(2)</b> If charged to the award, must be charged to the initial budget period of the award.   |
| 200.459 | PROFESSIONAL SERVICE COSTS | <b>ALLOWABLE.</b> Costs of professional services and consultants and <b>must meet the Rule of Allowability - cost is allowable when it complies with requirements (reasonableness, allocability, and compliance) with federal grant award.</b>  |
| 200.460 | PROPOSAL COSTS             | <b>ALLOWABLE.</b> Costs of preparing bids, proposals, or applications for federal awards in support of the NAHASDA program.   |
|         |                            | <b>UNALLOWABLE.</b> Cannot charge costs from past accounting period to the current period to seek reimbursement.  |

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|---------|--------------------------------------|---|
|         |                                      |   |
| 200.461 | PUBLICATION AND PRINTING COSTS       | <b>ALLOWABLE.</b> (1) Costs of electronic and print media, including distribution, promotion, and general handling. (2) The Tribe/TDHE may charge the Federal award during closeout for the costs of publication or sharing of research results if the costs were not incurred during the period of performance of the Federal award. These costs must be charged to the final budget period of the award unless otherwise specified by the Federal agency. |
| 200.462 | REARRANGEMENT AND RECONVERSION COSTS | <b>ALLOWABLE.</b> (1) Costs incurred for ordinary and normal rearrangement, modification, and alteration of facilities. (2) <b>Tribe/TDHE does NOT require HUD prior approval for the NAHASDA program.</b>  |
| 200.463 | RECRUITMENT COSTS                    | <b>ALLOWABLE.</b> (1) If recruitment cost is incurred according to the Tribe/TDHE's standard recruitment program and costs and employment agencies are not more than standard commercial rates for such services. (2) If any form of compensation (fringe benefits, salary allowance) meets the test of reasonableness.   |
|         |                                      | <b>UNALLOWABLE.</b> If employee resigns for reasons within the employee's control within 12 months after hire, the relocation cost is unallowable, and costs paid with a federal grant must be repaid. <b>Tribe/TDHE must seek repayment from the employee.</b>   |

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| CFR REF | COST TYPE                                   | DESCRIPTION   |
|---------|---|---|
| 200.464 | RELOCATION COSTS OF EMPLOYEES               | Relocation costs are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period exceeding 12 months) of an existing employee or upon recruitment of a new employee.   |
|         |   | <b>ALLOWABLE if:</b> (1) the move is for the benefit of the employer. (2) Reimbursement to the employee is in accordance with an established written policy consistently followed by the employer. (3) the reimbursement does not exceed the employee's actual (or reasonably estimated) expenses.  |
|         |   | <b>ALLOWABLE FOR RELOCATION OF CURRENT EMPLOYEES</b> but limited to: (1) the costs of transportation of household, and personal effects to the new location. (2) The cost of finding a new home. (3) Closing cost of former home (4) The continuing costs of ownership (for up to six months) of the vacant former home. (6) other necessary and reasonable expenses normally incident to relocation. |
|         |   | <b>UNALLOWABLE:</b> (1) Fees and other costs associated with acquiring a new home. (2) A loss on the sale of a former home. (3) Continuing mortgage principal and interest payments on a home being sold. (4) Income taxes paid by an employee related to reimbursed relocation costs.  |
| 200.465 | RENTAL COSTS OF REAL PROPERTY AND EQUIPMENT | <b>ALLOWABLE.</b> Where leased assets are concerned, GASB 87, effective for fiscal years after June 15, 2021, defines lease as “ <b>A contract that conveys control of the right to use another entity’s nonfinancial asset (capital asset) as specified by the contract for a period of time in an exchange or exchange like transaction</b> ”.  |
| 200.467 | SELLING AND MARKETING COSTS                 | <b>ALLOWABLE</b> when necessary for the performance of the Federal award. For example, selling and marketing of affordable homes for sale and rentals owned and operated by the Tribe/TDHE.   |

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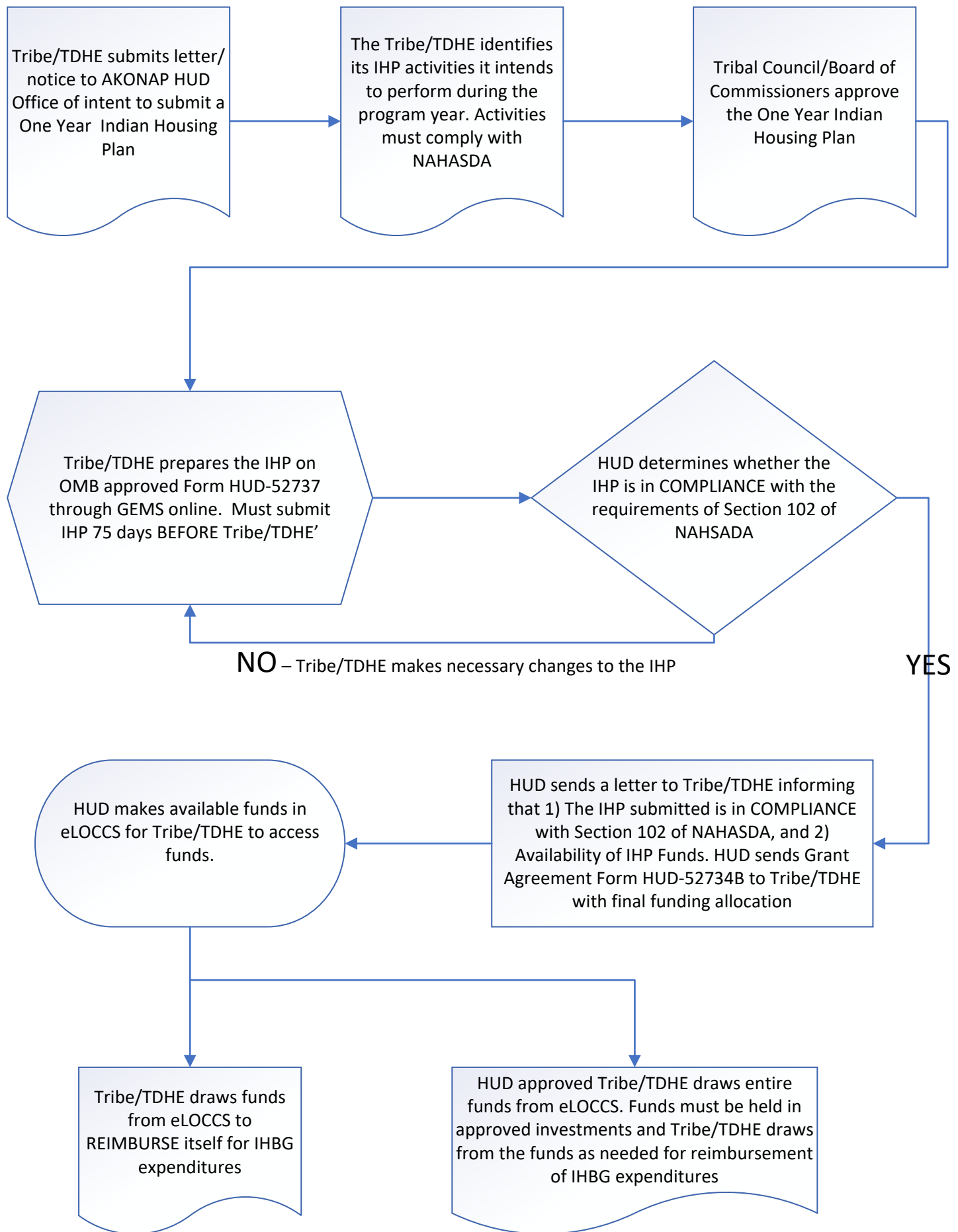
| CFR REF | COST TYPE  | DESCRIPTION   |
|---------|--|---|
| 200.470 | TAXES (including Value Added Tax)                    | <b>ALLOWABLE.</b> (1) Taxes legally required to pay, except for taxes that disproportionately affect federal programs. (2) User fees (gasoline taxes, motor vehicle fees).  |
|         |  | <b>NOTE: NAHASDA Program - §1000.242 -246 and Sec. 101 of NAHASDA: EXEMPT FROM TAXATION-</b> Rental Housing and lease-purchase homeownership units assisted with IHBG units.  |
|         |  | <b>Payment in Lieu of Taxes (PILOT)</b> may be negotiated under a Cooperation Agreement between the Tribe/TDHE and the local government to compensate the local government for service costs.                             |
| 200.471 | TELECOMMUNICATION COSTS AND VIDEO SURVEILLANCE COSTS | <b>ALLOWABLE.</b> Costs incurred for telecommunications and video surveillance services or equipment such as phones internet, video surveillance, cloud servers.  |
|         |  | <b>UNALLOWABLE.</b> Procured, contracted or obtained equipment, services and systems from entities described in <b>§200.216 – Prohibition on certain telecommunications and video surveillance services or equipment.</b> |
| 200.473 | TRAINING AND EDUCATION COSTS                         | <b>ALLOWABLE.</b> The cost of training and education provided to employee development is allowable.   |
| 200.474 | TRANSPORTATION COSTS                                 | <b>ALLOWABLE.</b> Costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered.  |
| 200.475 | TRAVEL COSTS   | <b>ALLOWABLE – 1.</b> Travel costs for official business, but airfare cost <b>must not be “more than the basic least expensive UNRESTRICTED fare”.</b>  |

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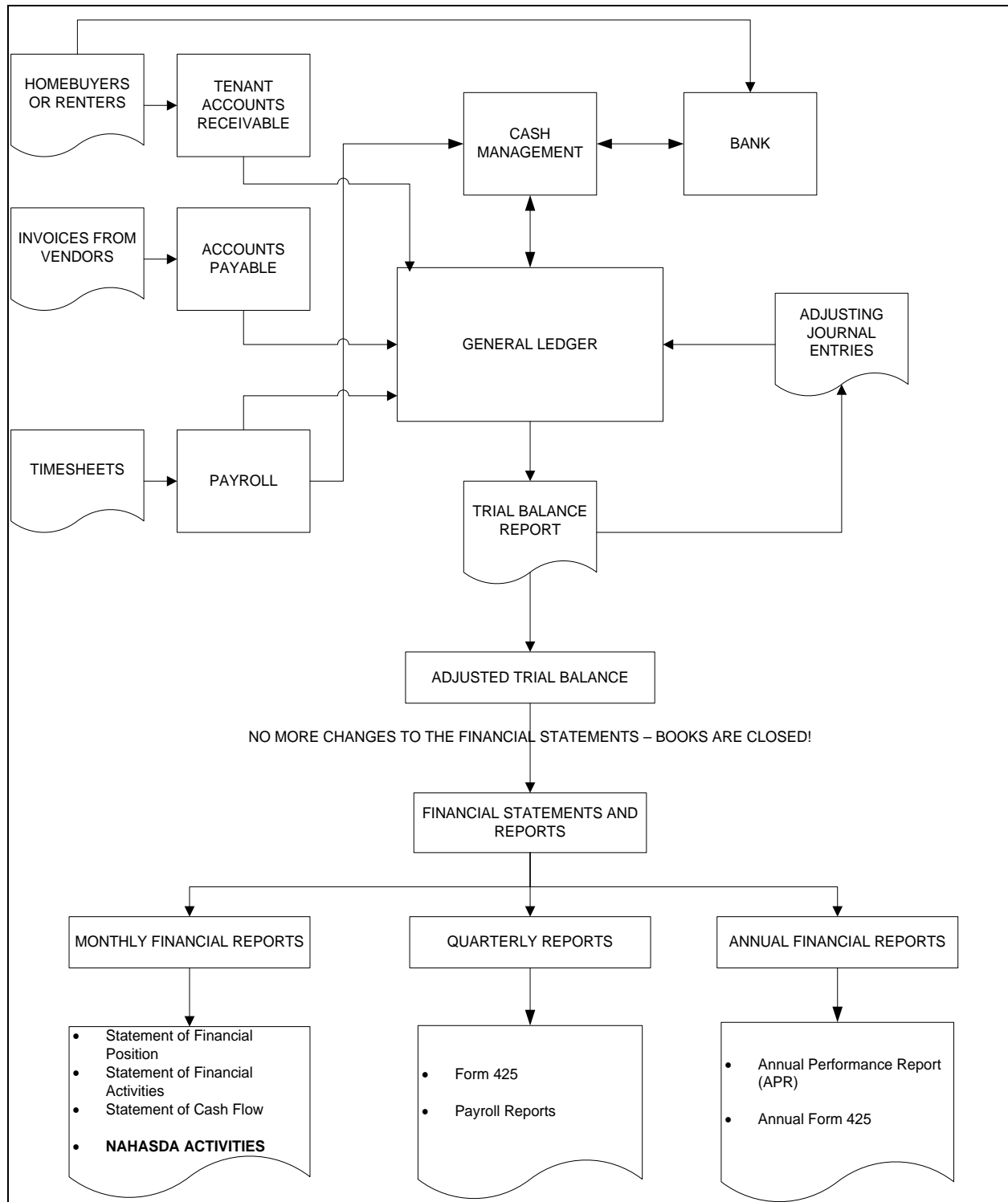
### COST PRINCIPLES-ALLOWABILITY OF COSTS

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|---------|-----------|--|
|         |           | <p><b><u>2. Temporary dependent care costs above and beyond regular dependent care - allowable provided that:</u></b> (i) direct result of the individual's travel for the federal award; (ii) costs are reasonable and consistent with documented travel policy; (iii) temporary only for the travel period.</p> <hr/> <p><b>UNALLOWABLE:</b> Commercial air travel: airfare that costs <b>more than the basic least expensive unrestricted</b> accommodations class offered by commercial airlines are <b>UNALLOWABLE EXCEPT</b> when such accommodation would: (i) require circuitous routing. (ii) require travel during unreasonable hours. (iii) excessively prolonged travel. (iv) result in additional costs that would offset the transportation savings; or (v) offer accommodations not reasonably adequate for the traveler's medical needs. <b>first-class or business-class airfare must be justified to be allowable.</b></p> |
| 200.476 | TRUSTEES  | <b>ALLOWABLE.</b> Travel and subsistence costs of trustees or Council members or Board of Commissioners costs.   |

## INDIAN HOUSING PLAN PROCESS FLOWCHART



## THE ACCOUNTING FLOWCHART



## Internal Control Questionnaire and Assessment

2 CFR § 200.303 (a) of the Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards, states that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

### Internal Control Primer—Basics of Internal Control

In 1992, the Committee of Sponsoring Organizations (COSO)<sup>1</sup> of the National Commission on Fraudulent Financial Reporting (also known as the Treadway Commission) published a document called: *Internal Control – Integrated Framework*, which defined internal control as “a process, effected by an entity’s board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives” in three categories:

1. Effectiveness and efficiency of operations
2. Reliability of financial reporting, and
3. Compliance with applicable laws and regulations

Internal control can be judged as effective in each of these categories if the board of directors and management have reasonable assurance that:

1. They understand the extent to which the entity’s operations objectives are being achieved.
2. Published financial statements are being prepared reliably.
3. Applicable laws and regulations are being complied with.

The COSO Framework went on to say that internal control consists of five interrelated components as follows:

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<sup>1</sup> The Committee of Sponsoring Organizations consists of the American Institute of CPAs (AICPA), the Institute of Management Accountants (IMA), the Institute of Internal Auditors (IIA), Financial Executives International (FEI), and the American Accounting Association (AAA).

1. *Control environment.* Sometimes referred to as the “tone at the top” of the organization, meaning the integrity, ethical values and competence of the entity’s people, management’s philosophy and operating style, the way management assigns authority and responsibility, organizes and develops its people, and the attention and direction provided by the board of directors. It is the foundation for all other components of internal control, providing discipline and structure.
2. *Risk assessment.* The identification and analysis of relevant risks to achieve the objectives which form the basis to determine how risks should be managed. This component should address the risks, both internal and external, that must be assessed. Before conducting a risk assessment, objectives must be set and linked at different levels.
3. *Control activities.* Policies and procedures that help ensure that management directives are carried out. Control activities occur throughout the organization at all levels in all functions. These include activities like approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.
4. *Information and communication.* Addresses the need in the organization to identify, capture and communicate information to the right people to enable them to carry out their responsibilities. Information systems within the organization are key to this element of internal control. Internal information, as well as external events, activities and conditions must be communicated to enable management to make informed business decisions and for external reporting purposes.
5. *Monitoring.* The internal control system must be monitored by management and others in the organization. This is the framework element that is associated with the internal audit function in the company, as well as other means of monitoring such as general management activities and supervisory activities. It is important that internal control deficiencies be reported upstream, and that serious deficiencies are reported to top management and the board of directors.

Subsequent sections of this document emphasize the “17 Principles” of internal control developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and presented in the Internal Control – Integrated Framework (2013). The five components of internal control listed above are basically identical to the five standards of internal control and reflect the same concepts that the “Standards for Internal Control in the Federal Government” utilizes.

The principles are reflected in groupings of questions related to major areas of control focus within the organization. Each question represents an element or characteristic of control that is or can be used to promote the assurance that operations are executed as management intended.

It should be noted that Tribes/TDHEs (as non-federal entities) may have adequate internal controls even though some or all of the listed characteristics are not present. Tribes/TDHEs could have other appropriate internal controls operating effectively that are not included here. The Tribe/TDHE will need to exercise judgment in determining the most appropriate and cost effective internal control in a given environment or circumstance to provide reasonable assurance for compliance with Federal program requirements.

### **Completing the Document**

On a scale of 1 to 5, with “1” indicating the greatest need for improvements in internal controls and “5” indicating that a strong system of internal controls already exists, select the number that best describes your current operating environment. Please provide details in the comments/explanations field for each statement with a score of 1 or 2.

## CONTROL ENVIRONMENT

|   |   | <i>Self-Assessment of Policies, Procedures, and Processes</i> |   |               |   |   | Comments/Explanations |
|---|---|---|---|---------------|---|---|-----------------------|
|   |   | <i>Weak</i>   |   | <i>Strong</i> |   |   |                       |
|   |   | 1   | 2 | 3             | 4 | 5 |                       |
| <b>Principle 1. The organization demonstrates a commitment to integrity and ethical values.</b>   |   |   |   |               |   |   |                       |
| 1.  | TRIBE/TDHE management and the board's expectations translate into an organizational statement of beliefs, values, and standards of conduct that the staff exhibit daily.  |   |   |               |   |   |                       |
| 2.  | TRIBE/TDHE's standards of conduct are communicated and reinforced to all levels of the TRIBE/TDHE.  |   |   |               |   |   |                       |
| 3.  | Processes are in place to evaluate the performance of staff against expected standards of conduct.  |   |   |               |   |   |                       |
| <b>Principle 2. The board demonstrates independence from management and exercises oversight of the development and performance of internal control.</b>                       |   |   |   |               |   |   |                       |
| 4.  | The Board /Council define, maintain, and periodically evaluate the skills and expertise needed among its members to enable them to question and scrutinize management's activities and present alternate views. |   |   |               |   |   |                       |
| 5.  | How well does the committee that oversees internal control over financial reporting and the integrity and transparency of those reports complete these tasks?   |   |   |               |   |   |                       |
| 6.  | The board establishes the expectations and evaluates the performance of the chief executive officer or equivalent role.   |   |   |               |   |   |                       |
| <b>Principle 3. Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.</b> |   |   |   |               |   |   |                       |
| 7.  | The organizational structure is appropriate for the size and complexity of the TRIBE/TDHE.  |   |   |               |   |   |                       |

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| 8.   | Specific lines of authority and responsibility are established to ensure compliance with federal and state laws and regulations.   |  |  |  |  |  |  |
| 9.   | The TRIBE/TDHE management/board understands the importance of internal controls, including the division of responsibility.   |  |  |  |  |  |  |
| <b>Principle 4. The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.</b> |  |  |  |  |  |  |  |
| 10.  | Regular employee evaluations are documented and shared with employees.   |  |  |  |  |  |  |
| 11.  | The TRIBE/TDHE continuously provides mentoring and training opportunities needed to attract, develop, and retain sufficient and competent personnel.   |  |  |  |  |  |  |
| 12.  | The TRIBE/TDHE checks credentials, references, and past work experience of potential new hires.  |  |  |  |  |  |  |
| <b>Principle 5. The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives.</b>       |  |  |  |  |  |  |  |
| 13.  | The TRIBE/TDHE holds periodic training to ensure employees are aware of their duties pertaining to internal control (e.g. segregation of duties, safeguarding TRIBE/TDHE assets). Training needs are continuously reevaluated. |  |  |  |  |  |  |
| 14.  | Controls and documentation are in place to substantiate that employees have received periodic training and are aware of their duties pertaining to internal controls.  |  |  |  |  |  |  |
| 15.  | Disciplinary actions are documented and available for employee review. Where applicable, the TRIBE/TDHE has a documented corrective action program/coaching plan for employees facing disciplinary actions.                    |  |  |  |  |  |  |

## RISK ASSESSMENT

|   |   | <i>Self-Assessment of Policies, Procedures, and Processes</i> |   |               |   |   | Comments/Explanations |
|---|---|---|---|---------------|---|---|-----------------------|
|   |   | <i>Weak</i>   |   | <i>Strong</i> |   |   |                       |
|   |   | 1   | 2 | 3             | 4 | 5 |                       |
| <b>Principle 6. The organization specifies with sufficient clarity to enable the identification and assessment of risks relating to objectives.</b>   |   |   |   |               |   |   |                       |
| 16.   | The TRIBE/TDHE specifies objectives with sufficient clarity enabling the identification and assessment of risks that threaten the achievement of those objectives.  |   |   |               |   |   |                       |
| 17.   | Management uses operational objectives as a basis for allocating the resources needed to attain desired operational and financial performance.  |   |   |               |   |   |                       |
| 18.   | The TRIBE/TDHE sets entity-wide financial reporting controls and assesses the risks that those controls will not prevent material misstatements, errors, or omissions in the financial statements. Risk acceptance or avoidance is limited to instances where identified risks would not individually or in aggregate result in material misstatements, errors, or omissions. |   |   |               |   |   |                       |
| <b>Principle 7. The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.</b> |   |   |   |               |   |   |                       |
| 19.   | Management ensures that risk identification considers both internal and external factors and their impact on the achievement of objectives.   |   |   |               |   |   |                       |
| 20.   | The TRIBE/TDHE adequately and effectively manages risks to the organization and has designed internal controls that mitigate the identified risks.  |   |   |               |   |   |                       |
| 21.   | The TRIBE/TDHE develops performance indicators for key objectives and monitors the status of the indicators on a regular basis.   |   |   |               |   |   |                       |

|  |   |  |  |  |  |  |  |
|--|---|--|--|--|--|--|--|
| <b>Principle 8. The organization considers the potential for fraud in assessing risks to the achievement of objectives.</b>          |   |  |  |  |  |  |  |
| 22.  | The TRIBE/TDHE periodically performs an assessment of its exposure to fraudulent activity and how the operations could be impacted.   |  |  |  |  |  |  |
| 23.  | The TRIBE/TDHE periodically performs an assessment of each of its operating locations potential exposure to fraudulent activity and how the operations could be impacted.   |  |  |  |  |  |  |
| 24.  | The TRIBE/TDHE's assessment of fraud risks considers opportunities for unauthorized acquisition, use and disposal of assets, altering the reporting records, or committing other inappropriate acts.                          |  |  |  |  |  |  |
| <b>Principle 9. The organization identifies and assesses changes that could significantly impact the system of internal control.</b> |   |  |  |  |  |  |  |
| 25.  | The TRIBE/TDHE has mechanisms in place to identify and react to risks presented by changes in government, regulatory, economic, operating, or other conditions that could affect the achievement of the goals and objectives. |  |  |  |  |  |  |
| 26.  | The most significant risks affecting the TRIBE/TDHE have been identified. Describe these significant risks in the comments/explanation section.   |  |  |  |  |  |  |
| 27.  | The most significant risks, identified above, have controls designed and implemented that mitigate risks associated with each.  |  |  |  |  |  |  |

## CONTROL ACTIVITIES

| CONTROL ACTIVITIES   |  | Self-Assessment of Policies, Procedures, and Processes |   |        |   |   | Comments/Explanations |
|--|--|--|---|--------|---|---|-----------------------|
|  |  | Weak   |   | Strong |   |   |                       |
|  |  | 1  | 2 | 3      | 4 | 5 |                       |
| Principle 10. The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels. |  |  |   |        |   |   |                       |
| 28.  | Management determines which relevant business processes require control activities.  |  |   |        |   |   |                       |
| 29.  | Management considers control activities at various levels in the TRIBE/TDHE.   |  |   |        |   |   |                       |
| 30.  | Management segregates incompatible duties, and where such segregation is not practical, management selects and develops alternative control activities.  |  |   |        |   |   |                       |
| Principle 11. The organization selects and develops general control activities over technology to support the achievement of objectives.                                 |  |  |   |        |   |   |                       |
| 31.  | Management selects and develops control activities that are designed and implemented to restrict technology access rights to authorized users commensurate with their job responsibilities and to protect the entity’s assets from external threats. |  |   |        |   |   |                       |
| 32.  | Management selects and develops control activities over the acquisition, development, and maintenance of technology and its infrastructure to achieve management’s objectives.   |  |   |        |   |   |                       |
| 33.  | The TRIBE/TDHE has a process that requires regular back-up of computer files and testing of the back-up files to ensure proper functionality.  |  |   |        |   |   |                       |
| Principle 12. The organization deploys control activities through policies that establish what is expected and in procedures that put policies into action.              |  |  |   |        |   |   |                       |
| 34.  | The TRIBE/TDHE has policies and procedures addressing proper segregation of duties between the authorization, custody, and recordkeeping for the following tasks, if   |  |   |        |   |   |                       |

## CONTROL ACTIVITIES

| CONTROL ACTIVITIES |   | <i><b>Self-Assessment of Policies, Procedures, and Processes</b></i> |          |                      |          |          |                              |
|--------------------|---|--|----------|----------------------|----------|----------|------------------------------|
|                    |   | <i><b>Weak</b></i>   |          | <i><b>Strong</b></i> |          |          | <b>Comments/Explanations</b> |
|                    |   | <b>1</b>   | <b>2</b> | <b>3</b>             | <b>4</b> | <b>5</b> |                              |
|                    | applicable: Prepaid Program Items (Participant Support Costs), Cash/Receivables, Equipment, Payables/Disbursements, Procurement/Contracting, and Payroll/Human Resources. For tasks lacking the appropriate segregation of duties describe any compensating controls in place in the comments/explanations section. |  |          |                      |          |          |                              |
| 35.                | Management performs periodic review of policies and procedures to determine their continued relevance, and refreshes them when necessary.   |  |          |                      |          |          |                              |
| 36.                | The TRIBE/TDHE maintains policies and procedures to facilitate the recording and accounting of transactions in compliance with laws, regulations, and provisions of contracts and grant agreements.   |  |          |                      |          |          |                              |

## INFORMATION AND COMMUNICATION

|  |   | <i>Self-Assessment of Policies, Procedures, and Processes</i> |   |               |   |   | Comments/Explanations |
|--|---|---|---|---------------|---|---|-----------------------|
|  |   | <i>Weak</i>   |   | <i>Strong</i> |   |   |                       |
|  |   | 1   | 2 | 3             | 4 | 5 |                       |
| <b>Principle 13. The organization obtains or generates and uses relevant, quality information to support the functioning of other components of internal control.</b>  |   |   |   |               |   |   |                       |
| 37.  | Federal, state, or grant program rules or regulations are reviewed with one or more of the following: governing board, audit, finance or other committee.   |   |   |               |   |   |                       |
| 38.  | The TRIBE/TDHE maintains and follows procedures for record filing, retention, and disposal of accounting records and supporting documentation in accordance with applicable regulations.  |   |   |               |   |   |                       |
| 39.  | The TRIBE/TDHE's accounting system provides for separate identification of federal grant transactions and non-federal transactions and allocations of transactions that benefit both.   |   |   |               |   |   |                       |
| <b>Principle 14. The organization internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of other components of internal control.</b> |   |   |   |               |   |   |                       |
| 40.  | Communication exists between management and the board of directors so that both have information needed to fulfill their roles with respect to the TRIBE/TDHE's objectives.   |   |   |               |   |   |                       |
| 41.  | The Code of Conduct, or other policies, expressly prohibits override of internal controls by management.  |   |   |               |   |   |                       |
| 42.  | Management has a process for the development, approval and implementation of policy updates and communicates those updates to staff.  |   |   |               |   |   |                       |
| <b>Principle 15. The organization communicates with external parties regarding matters affecting the functioning of other components of internal control.</b>  |   |   |   |               |   |   |                       |
| 43.  | The TRIBE/TDHE has a Whistleblower policy for people to report suspected improprieties regarding fraud; errors in financial reporting, procurement, and contracting; improper use or disposition of equipment; and misrepresentation or false |   |   |               |   |   |                       |

## INFORMATION AND COMMUNICATION

| INFORMATION AND COMMUNICATION |  | Self-Assessment of Policies, Procedures, and Processes |   |        |   |   |                       |
|-------------------------------|--|--|---|--------|---|---|-----------------------|
|                               |  | Weak   |   | Strong |   |   |                       |
|                               |  | 1  | 2 | 3      | 4 | 5 | Comments/Explanations |
|                               | statements.  |  |   |        |   |   |                       |
| 44.                           | The TRIBE/TDHE has processes in place to communicate relevant and timely information to external parties.  |  |   |        |   |   |                       |
| 45.                           | The TRIBE/TDHE has processes in place to communicate the results of reports provided by the Independent Auditor, and Federal Awarding Agencies to the Board/Council. |  |   |        |   |   |                       |

## MONITORING ACTIVITIES

|  |   | <i>Self-Assessment of Policies, Procedures, and Processes</i> |                          |                          |                          |                          | Comments/Explanations |
|--|---|---|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------|
|  |   | <i>Weak</i>   |                          | <i>Strong</i>            |                          |                          |                       |
|  |   | 1   | 2                        | 3                        | 4                        | 5                        |                       |
| <b>Principle 16. The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.</b>   |   |   |                          |                          |                          |                          |                       |
| 46.  | The TRIBE/TDHE periodically evaluates business processes such as cash management, budget to actual results, repayment or reprogramming of interest earnings, draw down of funds, procurement, and contracting activities. |   |                          |                          |                          |                          |                       |
| 47.  | The TRIBE/TDHE ensures compliance with period of availability requirements.   |   |                          |                          |                          |                          |                       |
| 48.  | TRIBE/TDHE management periodically visits other decentralized locations (including subrecipients) to determine whether policies and procedures are being followed as intended.  |   |                          |                          |                          |                          |                       |
| <b>Principle 17. The organization evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.</b> |   |   |                          |                          |                          |                          |                       |
| 49.  | The TRIBE/TDHE periodically evaluates internal controls, tests for compliance with federal requirements, and communicates the results of those evaluations to the TRIBE/TDHE's Board/Council.                             | <input type="checkbox"/>                                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                       |
| 50.  | The TRIBE/TDHE monitors subrecipients to ensure that federal funds provided are expended only for allowable activities, goods, and services and communicates the monitoring results to the TRIBE/TDHE's Board/Council.    | <input type="checkbox"/>                                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                       |

**Upnorth Village Tribal Housing  
Fixed Assets Schedule  
December 31, 20XX**

| Date   | Item                               | Source               | Beginning<br>Balance | Additions      | Deletions | Ending<br>Balance |
|--|------------------------------------|----------------------|----------------------|----------------|-----------|-------------------|
| <b><u>Land</u></b>                             |                                    |                      |                      |                |           |                   |
| 6/1/1998                                       | Land/Office Bldg: 1.5 acres        | Donated Village Corp | 30,000               | 0              |           | 30,000            |
| 7/15/2015                                      | Land/Triplex 1.5: acres            | Donated Village Corp | 30,000               | 0              |           | 30,000            |
| 11/31/2015                                     | Land/2 x 4 plexes                  | Donated Village Corp | 60,000               | 0              |           | 60,000            |
|  | <b>Total Land</b>                  |                      | <b>120,000</b>       | <b>0</b>       | <b>0</b>  | <b>120,000</b>    |
| <b><u>Infrastructure/Land Improvements</u></b> |                                    |                      |                      |                |           |                   |
| 1/6/2016                                       | 4 Plexes water sewer               | ANTHC                | 0                    | 38,500         |           | 38,500            |
| 1/6/2016                                       | 4 Plexes Sand and Gravel Pad       | ICDBG                | 0                    | 150,000        |           | 150,000           |
|  | <b>Total Land</b>                  |                      | <b>0</b>             | <b>188,500</b> | <b>0</b>  | <b>188,500</b>    |
| <b><u>Buildings</u></b>                        |                                    |                      |                      |                |           |                   |
| 1/1/1991                                       | MH Homes (4)                       | HUD                  | 200,000              | 0              | 0         | 200,000           |
| 1/1/1996                                       | 1937 Act 8 unit multifamily        | HUD                  | 630,700              | 0              | 0         | 630,700           |
| 10/1/2000                                      | Office Building                    | BIA/NAHASDA          | 424,075              | 0              | 0         | 424,075           |
| 7/20/2011                                      | single family home                 | NAHASDATitle VI      | 230,000              | 0              | 0         | 230,000           |
| 7/20/2011                                      | single family home                 | NAHASDATitle VI      | 230,000              | 0              | 0         | 230,000           |
| 1/1/2012                                       | single family home                 | NAHASDATitle VI      | 230,000              | 0              | 0         | 230,000           |
| 1/1/2012                                       | single family home                 | NAHASDATitle VI      | 230,000              | 0              | 0         | 230,000           |
|  | <b>Total Buildings</b>             |                      | <b>2,174,775</b>     | <b>0</b>       | <b>0</b>  | <b>2,174,775</b>  |
| <b><u>Equipment</u></b>                        |                                    |                      |                      |                |           |                   |
| 7/1/2010                                       | Allweld Boat 18' w/Murcury 115 HP  | EPA/IGAP             | 21,500               |                |           | 21,500            |
| 12/1/2015                                      | Honda 4 wheeler VIN 1234           | EPA/IGAP             | 7,689                |                |           | 7,689             |
| 3/31/2015                                      | Ford single cap VIN 6698           | BIA TPA              | 26,750               |                |           | 26,750            |
| 7/15/2016                                      | Honda 4 wheeler VIN 9988 & Trailer | IRR                  |                      | 11,506         |           | 11,506            |
|  | <b>Total Equipment</b>             |                      | <b>55,939</b>        | <b>11,506</b>  | <b>0</b>  | <b>67,445</b>     |
|  | <b>Total All Assets</b>            |                      | <b>2,350,714</b>     | <b>200,006</b> | <b>0</b>  | <b>2,550,720</b>  |
| <b><u>Construction in Progress</u></b>         |                                    |                      |                      |                |           |                   |
|  | (2) 4 plexes under contruction     | NAHASDA/Debt/        | 0                    | 429,060        | 0         | 429,060           |
|  | <b>Total CWIP</b>                  |                      | <b>0</b>             | <b>429,060</b> | <b>0</b>  | <b>429,060</b>    |

**Upnorth Village Tribal Housing  
Depreciation Schedule  
December 31, 20XX**

| Date   | Item                               | Ending<br>Balance | Life              | Beginning<br>Accumulated<br>Depreciation | 20XX<br>Additions | 20XX<br>Deletions | Ending<br>Accumulated<br>Depreciation | Net              |
|--|------------------------------------|-------------------|-------------------|--|-------------------|-------------------|---------------------------------------|------------------|
| <b><u>Land</u></b>                             |                                    |                   |                   |  |                   |                   |                                       |                  |
| 6/1/1998                                       | Land/Office Bldg: 1.5 acres        | 30,000            |                   | 0  |                   |                   | 0                                     | 30,000           |
| 7/15/2015                                      | Land/Triplex 1.5: acres            | 30,000            |                   | 0  |                   |                   | 0                                     | 30,000           |
| 11/31/2015                                     | Land/2 x 4 plexes                  | 60,000            |                   | 0  |                   |                   | 0                                     | 60,000           |
|  |                                    | <u>120,000</u>    |                   | <u>0</u>                                 | <u>0</u>          | <u>0</u>          | <u>0</u>                              | <u>120,000</u>   |
| <b><u>Infrastructure/Land Improvements</u></b> |                                    |                   |                   |  |                   |                   |                                       |                  |
| 1/6/2016                                       | 4 Plexes water sewer               | 38,500            | 240               | 0  | 1925              |                   | 1,925                                 | 36,575           |
| 1/6/2016                                       | 4 Plexes Sand and Gravel Pad       | 150,000           | 0                 | 0  |                   |                   | 0                                     | 150,000          |
|  |                                    | <u>188,500</u>    |                   | <u>0</u>                                 | <u>1,925</u>      | <u>0</u>          | <u>1,925</u>                          | <u>186,575</u>   |
| <b><u>Buildings</u></b>                        |                                    |                   |                   |  |                   |                   |                                       |                  |
| 1/1/1991                                       | MH Homes (4)                       | 200,000           | 0 non-depreciable |  |                   |                   | 0                                     | 200,000          |
| 1/1/1996                                       | 1937 Act 8 unit multifamily        | 630,700           | 360               | 420,467                                  | 21,023            | 0                 | 441,490                               | 189,210          |
| 10/1/2000                                      | Office Building                    | 424,075           | 360               | 215,571                                  | 14,136            | 0                 | 229,707                               | 194,368          |
| 7/20/2011                                      | single family home                 | 230,000           | 360               | 33,861                                   | 7,667             | 0                 | 41,528                                | 188,472          |
| 7/20/2011                                      | single family home                 | 230,000           | 360               | 33,861                                   | 7,667             | 0                 | 41,528                                | 188,472          |
| 1/1/2012                                       | single family home                 | 230,000           | 360               | 30,667                                   | 7,667             | 0                 | 38,333                                | 191,667          |
| 1/1/2012                                       | single family home                 | 230,000           | 360               | 30,667                                   | 7,667             | 0                 | 38,333                                | 191,667          |
|  |                                    | <u>2,174,775</u>  |                   | <u>765,094</u>                           | <u>65,826</u>     | <u>0</u>          | <u>830,920</u>                        | <u>1,343,855</u> |
| <b><u>Equipment</u></b>                        |                                    |                   |                   |  |                   |                   |                                       |                  |
| 7/1/2010                                       | Allweld Boat 18' w/Mercury 115 HP  | 21,500            | 120               | 11,825                                   | 2,150             | 0                 | 13,975                                | 7,525            |
| 12/1/2015                                      | Honda 4 wheeler VIN 1234           | 7,689             | 84                | 92                                       | 1,098             | 0                 | 1,190                                 | 6,499            |
| 3/31/2015                                      | Ford single cap VIN 6698           | 26,750            | 120               | 2,006                                    | 2,675             | 0                 | 4,681                                 | 22,069           |
| 7/15/2016                                      | Honda 4 wheeler VIN 9988 & Trailer | 11,506            | 84                | 0  | 685               | 0                 | 685                                   | 10,821           |
|  |                                    | <u>67,445</u>     |                   | <u>13,923</u>                            | <u>6,608</u>      | <u>0</u>          | <u>20,531</u>                         | <u>46,914</u>    |
|  |                                    | <u>2,550,720</u>  |                   | <u>779,016</u>                           | <u>74,359</u>     | <u>0</u>          | <u>853,376</u>                        | <u>1,697,344</u> |
| <b><u>Construction in Progress</u></b>         |                                    |                   |                   |  |                   |                   |                                       |                  |
|  | (2) 4 plexes under contruction     | 429,060           | 0                 |  |                   |                   |                                       |                  |
|  |                                    | <u>429,060</u>    |                   | <u>0</u>                                 | <u>0</u>          | <u>0</u>          | <u>0</u>                              | <u>0</u>         |

## HUD REVIEW LETTER - IHP



**U.S. Department of Housing and Urban Development**  
Region X – Anchorage Field Office  
**Alaska Office of Native American Programs**  
3000 C Street, Suite 401  
Anchorage, AK 99503-3914  
[www.hud.gov/akonap](http://www.hud.gov/akonap)

To: Tribe/TDHE

November 2, 2021

Subject: Federal Fiscal Year 2022 Indian Housing Block Grant Award

Dear Chairman/President/Executive Director:

The Alaska Office of Native American Programs (AKONAP), is pleased to inform the (Tribe/TDHE name) that the Indian Housing Plan (IHP) submitted on October 15, 2021, for the Indian Housing Block Grant (IHGB) program has been found to be in compliance with the requirements of Section 102 of the Native American Housing Assistance and Self-Determination Act (NAHASDA) and the implementing regulations at 24 CFR part 1000.

The IHP includes continuation of the Model Activities of the Central Facilities Upgrades approved by the 2013 IHP amendment and the Office, Resident, and Community Building upgrades approved in the 2019 IHP amendment.

In accordance with 24 CFR § 1000.214, grant funds will be provided to a recipient when two conditions are met:

1. The IHP for FY 2022 has been determined to be in compliance with Section 102 of NAHASDA; and,
2. Federal funds are available.

The first condition has been met; unfortunately grant funds for FFY 2022 are not available. The (Tribe/TDHE name) **will be notified as soon as the funds become available**. The final grant amount may be different from the amount estimated in the IHP, however, the (Tribe/TDHE name) does not need to submit a revised IHP unless the funds allocated to maintain 1937 Housing Act units is reduced or a new activity has been added to the FY 2022 IHP.

As a recipient of IHGB funds under NAHASDA, (Tribe/TDHE name) assumes the administrative requirements at 24 CFR part 1000. As referenced in the grant agreement, an environmental review record is required in accordance with 24 CFR § 1000.18 – 1000.24. Funds may not be obligated or used for any activities requiring a release of funds by HUD until such release is issued in writing.

The AKONAP looks forward to working with the (Tribe/TDHE name) to achieve the goals and objectives set forth in the FY 2022 IHP. For further technical assistance in the successful implementation of the grant, please contact (name), Lead Grants Management Specialist; toll free at (877) XXX-XXXX, extension XXX, direct at (907) 677-XXXX or by email to name@hud.gov.

Sincerely,

Director  
Grants Management Division

# Funding Approval/Agreement

Native American Housing Assistance and Self-Determination

Act of 1996 (Public Law 104-330)

Title I - Indian Housing Block Grant

Title VI - Federal Guarantees For Financing Tribal Housing Activities

U.S. Department of Housing  
and Urban Development

Office of Native American Programs

|                                 |   |   |
|---------------------------------|---|---|
| 1. Name of Recipient            | 3. Recipient's 9-digit Tax Identification No. | 4. Reserved   |
| TRIBE/TDHE NAME                 |   |   |
| 2. Recipient's Complete Address | 5. Program/Grant Number                       | 6. Amount Approved<br>IHBG: \$xxxxx<br>Title VI Loan<br>Guarantee |

This Grant Agreement between the Department of Housing and Urban Development (HUD) and the above named Recipient is made pursuant to the authority of the Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA) (25 U.S.C. 4101 et seq.). The Recipient's submissions for NAHASDA assistance, the NAHASDA statute (as now in effect and as may be amended by Congress), the HUD regulations at 24 CFR Part 1000 (as now in effect and as may be amended from time to time), and this Funding Approval, including any special conditions, constitute the Agreement. Subject to the provisions of this Grant Agreement, HUD will make the funding assistance specified here available to the Recipient upon execution of the Agreement by the parties. The Indian Tribe has agreed to assume all of the responsibilities for environmental review, decision making, and actions as specified and required in regulations issued by the Secretary consistent with and pursuant to Section 105 of NAHASDA. (If the Indian Tribe did not agree to assume these responsibilities, these responsibilities are retained by HUD). The Recipient further acknowledges its responsibility for adherence to the Agreement by entities to which it makes funding assistance hereunder available.

|  |   |  |   |           |  |
|--|---|--|---|-----------|--|
| U.S. Department of Housing and Urban Development |   |  |   | Recipient |  |
| Name   |   |  |   | Name      |  |
| Signature  |   |  |   | Signature |  |
| Title  |   | Date (mm/dd/yyyy)  |   | Title     |  |
| Date (mm/dd/yyyy)                                |   |  |   |           |  |
| 7. Special conditions<br>(check applicable box)  | 8a. Date HUD Received Submission<br>(mm/dd/yyyy)  | 9. (check one)<br>a. <input type="checkbox"/> Orig. funding aprvl. | 10. Amount of Indian Housing Block Grant      |           |  |
| a. <input type="checkbox"/> Not applicable       | 8b. Date Recipient Notified<br>(mm/dd/yyyy)       | b. <input type="checkbox"/> Amendment                              | a. Funds Reserved<br>for this Recipient       |           |  |
| b. <input type="checkbox"/> See attachment(s)    | 8c. Date of Start of Program Year<br>(mm/dd/yyyy) | c. Amendment Number  | b. Funds Now Being<br>Approved                |           |  |
|  |   |  | c. Reservation to be<br>Cancelled (a minus b) |           |  |

11. (This section is to be completed only if a Tribally Designated Housing Entity [TDHE] is the recipient of the loan guarantee but it is not the IHBG recipient)

11a. Name & Address of TDHE

## Loan Guarantee Acceptance Provisions for Tribally Designated Housing Entities (TDHE)

The Tribally Designated Housing Entity hereby accepts the Grant Agreement executed by the Department of Housing and Urban Development (HUD) on the above date with respect to the above program grant number(s) as Recipient designated to receive loan guarantee assistance, and agrees to comply with the terms and conditions of the Agreement, applicable regulations, and other requirements of HUD now or hereafter in effect, pertaining to the assistance provided it.

11b. Authorized Representative      Name \_\_\_\_\_  
Title \_\_\_\_\_  
Signature \_\_\_\_\_  
Date (mm/dd/yyyy) \_\_\_\_\_

## HUD Accounting Use Only (show all dates as mm/dd/yyyy)

|                  |                    |              |                  |            |             |      |              |             |          |        |                |
|------------------|--------------------|--------------|------------------|------------|-------------|------|--------------|-------------|----------|--------|----------------|
| Batch            | TAC                | Program      | Y                | A          | Reg.        | Area | Document No. | Project No. | Category | Amount | Effective Date |
|                  | 1 5 3              |              |                  |            |             |      |              |             |          |        |                |
|                  | 1 7 6              |              |                  |            |             |      |              |             |          |        |                |
| Date Entered PAS | Date Entered LOCCS | Batch Number | Transaction Code | Entered by | Verified by |      |              |             |          |        |                |

## **Attachment A to HUD-52734-B**

### **Additional Information Required by 2 CFR § 200.210**

As of December 26, 2014, all new grant agreements between HUD and Indian Housing Block Grant (IHBG) recipients are required to include the terms established in 2 CFR § 200.210. The IHBG Funding Agreement has not yet been updated to include all of the required terms. Your FFY 2021 IHBG Award is also subject to the following terms:

**Federal Award Project Description:** The IHBG program is a formula grant that provides a range of affordable housing activities on Indian reservations and Indian areas. Eligible activities include housing development, assistance to housing developed under the Indian Housing Program, housing services to eligible families and individuals, crime prevention and safety, and HUD-approved model activities that provide creative approaches to solving affordable housing problems.

**Recipient's DUNS Number:** XXXXXXXXXX

**Period of Performance Date:** February 25, 2021 - September 30, 2030

**CFDA Number and Name:** 14.867 – Indian Housing Block Grant

**Indirect Cost Rate:** In accordance with 2 CFR § 200.414, (Tribe/TDHE name) is subject to the indirect cost rate negotiated with its cognizant agency, as defined in 2 CFR § 200.19. If (Tribe/TDHE name) has never received a negotiated indirect cost rate, (Tribe/TDHE name) can elect to charge a de minimus rate of 10% of modified total direct costs (as defined in 2 CFR § 200.68), which may be used indefinitely.



**U.S. Department of Housing and Urban Development**  
Region X – Anchorage Field Office  
**Alaska Office of Native American Programs**  
3000 C Street, Suite 401  
Anchorage, AK 99503-3914  
<http://www.hud.gov/akonap>

MAR 05 2021

To: Tribe/TDHE

Subject: Federal Fiscal Year 2021 Indian Housing Block Grant

Dear Chairman/President/Executive Director:

The U.S. Department of Housing and Urban Development (HUD), Alaska Office of Native American Programs (AKONAP), is pleased to inform the (Tribe/TDHE name) that funds are now available for the Federal Fiscal Year (FFY) 2021 Indian Housing Plan (IHP), which was found to be in compliance with requirements of Section 102 of the Native American Housing Self-Determination Act (NAHASDA) on November 23, 2020.

The final funding allocation is \$XXXXXX. While the final funding allocation is different from the amount estimated in the IHP, it is not necessary to amend the IHP unless funds allocated to maintain 1937 Housing Act units are reduced or a new activity is added.

The (Tribe/TDHE name) will be able to access funds through the eLOCCS once registered and the enclosed signed award document is returned to AKONAP. In order to expedite the process for reserving grant funds, the AKONAP has scanned and emailed the following document.

- Form HUD-52734-B Funding Approval/Agreement. Please print, sign, date, scan and email to AKONAP to the attention of the Grants Management Specialist. Please keep a copy on file.

As a recipient of IHBG funds under NAHASDA the (Tribe/TDHE name) assumes the administrative requirements at 24 CFR Part 1000. As referenced in the grant agreement, an environmental review record is required in accordance with 24 CFR §§ 1000.18 – 1000.24. Funds may not be obligated or used for any activities requiring a release of funds by HUD until such release is issued in writing.

AKONAP looks forward to working with the (Tribe/TDHE name) to achieve the goals and objectives set forth in the IHP. For technical assistance in the successful implementation of

of the grant, contact (name), Grants Management Specialist; toll free at (877) 302-9800, extension XXX, direct at (907) 677-XXX or by email to XXX@hud.gov.

Sincerely,

(name) \_\_\_\_\_  
AKONAP Administrator

Enclosures

## HUD REVIEW OF ANNUAL PERFORMANCE REPORT



### U.S. Department of Housing and Urban Development

#### Alaska Office of Native American Programs

3000 C Street, Suite 401

Anchorage, Alaska 99503

<http://www.hud.gov/akonap>

June 2, 2021

TO: Tribe/TDHE

Subject: Review of Annual Performance Report for Indian Housing Block Grant 55IHXXXXXXX for Program Year Ended December 31, 2020

Dear Chairman/President/Executive Director:

On March 31, 2021, the Alaska Office of Native American Programs (AKONAP) received the (Tribe/TDHE name) Annual Performance Report (APR) for the above referenced grant for the program year ended December 31, 2020.

The Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA), at Section 404, as amended, requires the Department of Housing and Urban Development to assess, at least annually, each recipient's performance under the Act. This letter is to inform (Tribe/TDHE name) that HUD has completed the review of the APR for the program year ended December 31, 2020. The review was designed to evaluate the APR and provide comments to recipients on data quality and overall performance. The following performance measures were considered:

Whether the (Tribe/TDHE name):

- carried out its eligible activities in a timely manner;
- carried out its eligible activities and certifications in accordance with the requirements and the primary objectives of NAHASDA and with other applicable laws;
- has continuing capacity to carry out activities;
- complied with the Indian Housing Plan (IHP); and,
- submitted an accurate APR.

AKONAP's review was limited to an examination of the APR submission and information readily available and would not necessarily disclose all deficiencies or matters of noncompliance. The review disclosed that the APR is complete and (Tribe/TDHE name) has complied with the IHP in carrying out its eligible activities in a timely manner.

Furthermore, the review did not disclose any deficiencies, or noncompliance with applicable laws and regulations; therefore, AKONAP offers no recommendations.

AKONAP congratulates the (Tribe/TDHE name) on its achievements and its participation in the Indian Housing Block Grant program. For questions or technical assistance, please contact me toll free at (877)XXX-XXXX, extension XXX or at my direct line at (907) 677-XXXX or by e-mail to name@hud.gov.

Sincerely,

*Name*  
Grants Evaluation Specialist

## INDIAN HOUSING PLAN/ANNUAL PERFORMANCE REPORT

(NAHASDA §§ 102(b)(1)(A) and 404(a)(2))

This form meets the requirements for an Indian Housing Plan (IHP) and Annual Performance Report (APR) required by the United States Department of Housing and Urban Development. In addition to these requirements, a tribe or tribally designated housing entity (TDHE) may elect to prepare a more comprehensive IHP. If a tribe or TDHE elects to prepare a more comprehensive IHP, the required elements of this IHP must still be submitted on the prescribed HUD form. The information requested does not lend itself to confidentiality.

Regulatory and statutory citations are provided throughout this form as applicable. Recipients are encouraged to review these citations when completing the IHP and APR sections of the form.

Under the Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA) (25 U.S.C. 4101 et seq.), HUD will provide grants, loan guarantees, and technical assistance to Indian tribes and Alaska Native villages for the development and operation of low-income housing in Indian areas. Grants will be made to eligible recipients under the Indian Housing Block Grant (IHBG) program. To be eligible for the grants, recipients must submit an IHP that meets the requirements of the Act. The recipient is required to submit the IHP to HUD at least 75 days prior to the start of its 12-month program year (NAHASDA § 102(a)(1)). The APR is due no later than 90 days after the end of the recipient's program year (24 CFR § 1000.514).

The IHP and the APR (previously two separate forms) are now combined into one form. The sections pertaining to the IHP are submitted **before** the beginning of the 12-month program year, leaving the APR (shaded) sections blank. If the IHP has been updated or amended, use the most recent version when preparing the APR. After the 12-month program year, enter the results from the 12-month program year in the shaded sections of the form to complete the APR. More details on how to complete the IHP and APR sections of the form can be found in the body of this form. In addition, a separate IHP and APR report form guidance is available at [http://portal.hud.gov/hudportal/HUD?src=/program\\_offices/public\\_indian\\_housing/ih/codetalk/nahasda/guidance](http://portal.hud.gov/hudportal/HUD?src=/program_offices/public_indian_housing/ih/codetalk/nahasda/guidance).

**FORM COMPLETION OPTIONS:** The IHP/APR form may be completed either in hard copy or electronically. Hard copy versions may be completed either by hand or typewriter. Alternatively, the form may be completed electronically as it is a Word document. It is recommended that the form be completed electronically because it is more efficient to complete, submit, and review the form. Furthermore, electronic versions of the form may be submitted to HUD as an email attachment. To document official signatures on the electronic version, you should sign a hard copy of the pages and either fax that signed page or email it as an attachment to your Area Office of Native American Programs. The sections of the IHP that require an official signature are Sections 1 and 8, and Sections 15 and 16, if applicable. For the APR, Section 1 requires an official signature.

Public reporting burden for the collection of information is estimated to average 62 hours, 25 hours for the IHP and 37 hours for the APR. This includes the time for collecting, reviewing, and reporting the data. The IHP data is used to verify that planned activities are eligible, expenditures are reasonable, and recipient certifies compliance with related requirements. The APR data is used to audit the program accurately and monitor recipient progress in completing approved activities, including reported expenditures, outputs, and outcomes. This agency may not collect this information, and you are not required to complete this form unless it displays a currently valid OMB control number.

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

**SECTION 1: COVER PAGE****(1) Grant Number:****(2) Recipient Program Year:****(3) Federal Fiscal Year:****(4)** ☐ Initial Plan (Complete this Section then proceed to Section 2)**(5)** ☐ Amended Plan (Complete this Section, Section 8 if applicable, and Section 16)**(6)** ☐ Annual Performance Report (Complete items 27-30 and proceed to Section 3)**(7)** ☐ Tribe**(8)** ☐ TDHE**(9) Name of Recipient:****(10) Contact Person:****(11) Telephone Number with Area Code:****(12) Mailing Address:****(13) City:****(14) State:****(15) Zip Code:****(16) Fax Number with Area Code (if available):****(17) Email Address (if available):**

(18) If TDHE, List Tribes Below:

(19) Tax Identification Number:

(20) DUNS Number:

(21) CCR/SAM Expiration Date:

(22) IHBG Fiscal Year Formula Amount:

(23) Name of Authorized IHP Submitter:

(24) Title of Authorized IHP Submitter:

(25) Signature of Authorized IHP Submitter:

(26) IHP Submission Date:

(27) Name of Authorized APR Submitter:

(28) Title of Authorized APR Submitter:

(29) Signature of Authorized APR Submitter:

(30) APR Submission Date:

**Certification:** The information contained in this document is accurate and reflects the activities actually planned or accomplished during the program year. Activities planned and accomplished are eligible under applicable statutes and regulations.

**Warning:** If you knowingly make a false statement on this form, you may be subject to civil or criminal penalties under Section 1001 of Title 18 of the United States Code. In addition, any person who knowingly and materially violates any required disclosure of information, including intentional disclosure, is subject to a civil money penalty not to exceed \$10,000 for each violation.

# 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**

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

**Planning and Reporting on Program Year Activities**

For the IHP, the purpose of this section is to describe each program that will be operating during the 12-month program year. Each program must include the eligible activity, its planned outputs, intended outcome, who will be assisted, and types and levels of assistance. Each of the eligible activities has a specific, measurable output. The first column in the table below 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. Copy and paste text boxes 1.1 through 1.10 as often as needed so that all of your planned programs are included.

For the APR, the purpose of this section is to describe your accomplishments, actual outputs, actual outcomes, and any reasons for delays.

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

| Eligible Activity   | Output Measure | Output Completion   |
|---|----------------|---|
| (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 |

#### 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, homebuyer 1, 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. The programs under the second eligible activity would be numbered as 2.1, 2.2., 2.3 etc.

**APR: REPORTING ON PROGRAM YEAR PROGRESS (NAHASDA § 404(b))**

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 OMB Circular A-133 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.

**1.1 Program Name and Unique Identifier:**

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

**1.3 Eligible Activity Number** *(Select one activity from the Eligible Activity list. 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.):*

**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.):*

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

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

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

**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 should be included as a separate program within this section.):*

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

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

| Planned Number of <b>Units</b> to be Completed in Year Under this Program | Planned Number of <b>Households</b> To Be Served in Year Under this Program | Planned Number of <b>Acres</b> To Be Purchased in Year Under this Program | APR: Actual Number of <b>Units</b> Completed in Program Year | APR: Actual Number of <b>Households</b> Served in Program Year | APR: Actual Number of <b>Acres</b> Purchased in Program Year |
|---|---|---|--|--|--|
|   |   |   |  |  |  |

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

**NOTE:** Remember to complete all the text boxes in Section 3 for each IHBG-funded program. If you are completing an electronic version of this form, you may copy and paste text boxes 1.1 through 1.10 as needed to describe each of your programs. If you are completing this form in hard copy, you may photocopy Section 3 as needed to describe each of your programs.

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

**(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

**(1) Sources of Funding** (NAHASDA § 102(b)(2)(C)(i) and 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<br>amount on<br>hand at<br>beginning of<br>program year | (B)<br>Estimated<br>amount to be<br>received<br>during 12-<br>month<br>program year | (C)<br>Estimated<br>total sources<br>of funds<br>(A + B) | (D)<br>Estimated<br>funds to be<br>expended<br>during 12-<br>month<br>program year | (E)<br>Estimated<br>unexpended<br>funds remaining<br>at end of program<br>year<br>(C minus D) | (F)<br>Actual<br>amount on<br>hand at<br>beginning of<br>program year | (G)<br>Actual<br>amount<br>received<br>during 12-<br>month<br>program year | (H)<br>Actual total<br>sources of<br>funding<br>(F + G) | (I)<br>Actual funds<br>expended<br>during 12-<br>month<br>program year | (J)<br>Actual<br>unexpended<br>funds remaining<br>at end of 12-<br>month program<br>year (H minus I) | (K)<br>Actual<br>unexpended<br>funds obligated<br>but not<br>expended at<br>end of 12-<br>month program<br>year |
| 1. IHBG Funds                     |  |   |  |  |   |   |  |   |  |  |   |
| 2. IHBG Program<br>Income         |  |   |  |  |   |   |  |   |  |  |   |
| 3. Title VI                       |  |   |  |  |   |   |  |   |  |  |   |
| 4. Title VI Program<br>Income     |  |   |  |  |   |   |  |   |  |  |   |
| 5. 1937 Act Operating<br>Reserves |  |   |  |  |   |   |  |   |  |  |   |
| 6. Carry Over 1937 Act<br>Funds   |  |   |  |  |   |   |  |   |  |  |   |
| LEVERAGED FUNDS                   |  |   |  |  |   |   |  |   |  |  |   |
| 7. ICDBG Funds                    |  |   |  |  |   |   |  |   |  |  |   |
| 8. Other Federal<br>Funds         |  |   |  |  |   |   |  |   |  |  |   |
| 9. LIHTC                          |  |   |  |  |   |   |  |   |  |  |   |
| 10. Non-Federal<br>Funds          |  |   |  |  |   |   |  |   |  |  |   |
| TOTAL                             |  |   |  |  |   |   |  |   |  |  |   |

### Notes:

- 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).**
- Total of Column D should match the total of Column N from the **Uses Table** on the following page.
- Total of Column I should match the Total of Column Q from the Uses Table on the following page.**
- For the IHP, describe any estimated leverage in Line 3 below. For the APR, describe actual leverage in Line 4 below (APR).

**(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 year.**)

| PROGRAM NAME<br>(tie to program names in<br>Section 3 above) | Unique<br>Identifier | IHP   |   |   | APR   |   |   |
|--|----------------------|---|---|---|---|---|---|
|  |                      | (L)<br>Prior and current<br>year IHBG (only)<br>funds to be<br>expended in 12-<br>month program<br>year | (M)<br>Total all other<br>funds to be<br>expended in 12-<br>month program<br>year | (N)<br>Total funds to be<br>expended in 12-<br>month program<br>year<br>(L + M) | (O)<br>Total IHBG (only)<br>funds expended in<br>12-month program<br>year | (P)<br>Total all other funds<br>expended in 12-<br>month program year | (Q)<br>Total funds expended<br>in 12-month program<br>year<br>(O+P) |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
| Planning and Administration                                  |                      |   |   |   |   |   |   |
| Loan Repayment – describe<br>in 3 and 4 below.               |                      |   |   |   |   |   |   |
| <b>TOTAL</b>   |                      |   |   |   |   |   |   |

**Notes:**

- Total of Column L cannot exceed the IHBG funds from Column C, Row 1 from the Sources Table on the previous page.
- Total of Column M cannot exceed the total from Column C, Rows 2-10 from the Sources Table on the previous page.
- Total of Column O cannot exceed total IHBG funds received in Column H, Row 1 from the Sources Table on the previous page.**
- Total of Column P cannot exceed total of Column H, Rows 2-10 of the Sources Table on the previous page.**
- Total of Column Q should equal total of Column I of the Sources Table on the previous page.**

**(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 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 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

**(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.):*

**(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 or in a separate submission. Each approved model activity must be included as a separate program in Section 3 (Program Descriptions) and the APR portions of Section 3 must be completed in the APR submission for any approved model activity.):*

**(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)

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 your spending cap on Planning and Administration? 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?

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 |
| IHBG funds:  |                     |   |
| Funds from other Sources:                                |                     |   |

**(7) APR:** If answered "Yes" in Line 6, for each separate formula area expansion, list the actual 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 |
| IHBG funds:  |                     |   |
| Funds from other Sources:                                |                     |   |

## SECTION 7: INDIAN HOUSING PLAN CERTIFICATION OF COMPLIANCE (NAHASDA § 102(b)(2)(D))

By signing the IHP, you certify that you have all required policies and procedures in place in order to operate any planned IHBG programs.

- (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) To be eligible for minimum funding in accordance with 24 CFR 1000.328, 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 ☐ No ☐ Not Applicable ☐

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

(a) The recipient 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 ☐ No ☐ 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 ☐ No ☐ 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.

Yes ☐ No ☐ Not Applicable ☐ and

(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 ☐ No ☐ Not Applicable ☐

## SECTION 8: IHP TRIBAL CERTIFICATION

(NAHASDA § 102(c))

This certification is used when a Tribally Designated Housing Entity (TDHE) prepares the IHP 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 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 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) and 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) List the activities using tribally determined wage rates:

## SECTION 10: SELF-MONITORING

(NAHASDA § 403(b), 24 CFR § 1000.502)

**(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 inspections for this program year.):*

## SECTION 11: INSPECTIONS

(NAHASDA § 403(b))

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

|                     |                         |                   |   | Results of Inspections                 |   |   |  |
|---------------------|-------------------------|-------------------|---|--|---|---|--|
| (A)<br><br>Activity |                         |                   | (B)<br><br>Total number of units<br>(Inventory) | (C)<br><br>Units in standard condition | (D)<br><br>Units needing rehabilitation | (E)<br><br>Units needing to be replaced | (F)<br><br>Total number of units inspected |
| 1.                  | 1937 Housing Act Units: |                   |   |  |   |   |  |
|                     | a.                      | Rental            |   |  |   |   |  |
|                     | b.                      | Homeownership     |   |  |   |   |  |
|                     | c.                      | Other             |   |  |   |   |  |
| 1937 Act Subtotal   |                         |                   |   |  |   |   |  |
| 2.                  | NAHASDA-Assisted Units: |                   |   |  |   |   |  |
|                     | a.                      | Rental            |   |  |   |   |  |
|                     | b.                      | Homeownership     |   |  |   |   |  |
|                     | c.                      | Rental Assistance |   |  |   |   |  |
|                     | d.                      | Other             |   |  |   |   |  |
| NAHASDA Subtotal    |                         |                   |   |  |   |   |  |
| Total               |                         |                   |   |  |   |   |  |

**Note:** Total of column F should equal the sum of columns C+D+E.

**(2)** Did you comply with your inspection policy: Yes ☐ No: ☐

**(3) If no, why not:**

## SECTION 12: AUDITS

(24 CFR §§ 1000.544 and 548)

This section is used to indicate whether an Office of Management and Budget Circular A-133 audit is required, based on a review of your financial records.

Did you expend \$500,000 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)?

Check one:    Yes ☐    No ☐

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

Check one:    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 <b>Permanent</b> Jobs Supported |  |
| (2) Number of <b>Temporary</b> 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: |  |
| (6) Authorized Official's Signature:      |  |
| (7) Date (MM/DD/YYYY):                    |  |

## SECTION 16: IHP AMENDMENTS

(24 CFR § 1000.232)

**Use this section for IHP amendments only.**

Fill out the text below to summarize your IHP amendment. Copy and paste Section 16 for each amendment. This amendment is only required to be submitted to the HUD Area Office of Native American Programs when (1) the recipient is adding a new activity that was not described in the current One-Year Plan that has been determined to be in compliance by HUD or (2) to reduce the amount of funding that was previously budgeted for the operation and maintenance of 1937 Act housing under NAHASDA § 202(1). All other amendments will be reflected in the APR and do not need to be submitted to HUD.

### NOTES:

- (1) If Line 2 in Section 8 (IHP Tribal Certification) is checked in the current IHP, a new certification must be signed and dated by the authorized tribal official and submitted with the IHP Amendment.
- (2) Section 1 (Cover Page) is recommended but not required with an IHP Amendment submission.

### APR: REPORTING ON PROGRAM YEAR PROGRESS (NAHASDA § 404(b))

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 OMB Circular A-133 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.

|   |
|---|
| <b>(1) Program Name and Unique Identifier:</b>  |
| <b>(2) Program Description</b> ( <i>This should be the description of the planned program.</i> ):   |
| <b>(3) Eligible Activity Number</b> ( <i>Select one activity from the Eligible Activities list in Section 3. Do not combine homeownership and rental housing in one activity, so that when units are reported in the APR they are correctly identified as homeownership or rental.</i> ): |
| <b>(4) Intended Outcome Number</b> ( <i>Select one Outcome from the Outcome list in Section 3.</i> ):   |
| <b>Describe Other Intended Outcome</b> ( <i>Only if you selected "Other" above.</i> ):  |

**(5) Actual Outcome Number** (*Select one Outcome from the Outcome list in Section 3.*):

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

**(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 income should be included as a separate program within this Section.*):

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

**(8). APR:** (*Describe the accomplishments for the APR in the 12-month program year. In accordance with 24 CFR § 1000.512(b)(3), provide an analysis and explanation of cost overruns or high unit costs.*):

**(9). Planned and Actual Outputs for 12-Month Program Year**

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

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

**(11) Amended Sources of Funding** (NAHASDA § 102(b)(2)(C)(i) and 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<br>amount on<br>hand at<br>beginning of<br>program year | (B)<br>Estimated<br>amount to be<br>received<br>during 12-<br>month<br>program year | (C)<br>Estimated<br>total sources<br>of funds<br>(A + B) | (D)<br>Estimated<br>funds to be<br>expended<br>during 12-<br>month<br>program year | (E)<br>Estimated<br>unexpended<br>funds remaining<br>at end of program<br>year<br>(C minus D) | (F)<br>Actual<br>amount on<br>hand at<br>beginning of<br>program year | (G)<br>Actual<br>amount<br>received<br>during 12-<br>month<br>program year | (H)<br>Actual total<br>sources of<br>funding<br>(F + G) | (I)<br>Actual funds<br>expended<br>during 12-<br>month<br>program year | (J)<br>Actual<br>unexpended<br>funds remaining<br>at end of 12-<br>month program<br>year (H minus I) | (K)<br>Actual<br>unexpended<br>funds obligated<br>but not<br>expended at<br>end of 12-<br>month program<br>year |
| 11. IHBG Funds                     |  |   |  |  |   |   |  |   |  |  |   |
| 12. IHBG Program<br>Income         |  |   |  |  |   |   |  |   |  |  |   |
| 13. Title VI                       |  |   |  |  |   |   |  |   |  |  |   |
| 14. Title VI Program<br>Income     |  |   |  |  |   |   |  |   |  |  |   |
| 15. 1937 Act Operating<br>Reserves |  |   |  |  |   |   |  |   |  |  |   |
| 16. Carry Over 1937 Act<br>Funds   |  |   |  |  |   |   |  |   |  |  |   |
| <b>LEVERAGED FUNDS</b>             |  |   |  |  |   |   |  |   |  |  |   |
| 17. ICDBG Funds                    |  |   |  |  |   |   |  |   |  |  |   |
| 18. Other Federal<br>Funds         |  |   |  |  |   |   |  |   |  |  |   |
| 19. LIHTC                          |  |   |  |  |   |   |  |   |  |  |   |
| 20. Non-Federal<br>Funds           |  |   |  |  |   |   |  |   |  |  |   |
| <b>TOTAL</b>                       |  |   |  |  |   |   |  |   |  |  |   |

**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 Table** on the following page.

**c. Total of Column I should match the Total of Column Q from the Uses Table on the following page.**

**(12) Amended Uses of Funding** (NAHASDA § 102(b)(2)(C)(ii)) (Note that the budget should not exceed the total funds on hand 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 year.**)

| PROGRAM NAME<br>(tie to program names in<br>Section 3 above) | Unique<br>Identifier | IHP   |   |   | APR   |   |   |
|--|----------------------|---|---|---|---|---|---|
|  |                      | (L)<br>Prior and current<br>year IHBG (only)<br>funds to be<br>expended in 12-<br>month program<br>year | (M)<br>Total all other<br>funds to be<br>expended in 12-<br>month program<br>year | (N)<br>Total funds to be<br>expended in 12-<br>month program<br>year<br>(L + M) | (O)<br>Total IHBG (only)<br>funds expended in<br>12-month program<br>year | (P)<br>Total all other funds<br>expended in 12-<br>month program year | (Q)<br>Total funds expended<br>in 12-month program<br>year<br>(O+P) |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
|  |                      |   |   |   |   |   |   |
| Planning and Administration                                  |                      |   |   |   |   |   |   |
| Loan repayment   |                      |   |   |   |   |   |   |
| <b>TOTAL</b>   |                      |   |   |   |   |   |   |

**Notes:**

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

|   |  |
|---|--|
| <b>(13)</b> Recipient:                            |  |
| <b>(14)</b> Authorized Official's Name and Title: |  |
| <b>(15)</b> Authorized Official's Signature:      | I certify that all other sections of the IHP approved on                      are accurate and reflect the activities planned. |
| <b>(16)</b> Date (MM/DD/YYYY):                    |  |

# BASIC FINANCIAL MANAGEMENT TRAINING MATERIAL

## DESIGNING INTERNAL CONTROLS – EXAMPLE 2

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### REMEMBER INTERNAL CONTROLS ARE UNIQUE TO YOUR ORGANIZATION

**COMPLIANCE:** Are expenses eligible to the grant, are you in compliance with federal and state requirements, are you following GAAP? Do you have policy and procedure for consistent treatment of like transactions?

**EFFECTIVENESS AND EFFICIENCY:** is there separation of duties, are you protecting your assets, do policies and procedures insure effective and efficient operations while assigning authority and responsibility?

**RELIABILITY:** do your internal controls insure reliable finance reporting, is everyone held to the same standard, can the granting agency rely on your financial reports to be accurate and compliant?

#### **Tribal Council**

- 1) Approves all contracts purchases and contracts over a certain dollar amount
- 2) Approves disposition of assets
- 3) Approves the annual budget and indirect cost proposal
- 4) Approves policies and procedures
- 5) Approves Tribally Determined Wage Rates
- 6) Approves the annual audit

#### **Tribal Administrator**

- 1) Manages Internal Controls of the organization
- 2) Reviews and approves financial reports on a regular basis
- 3) Signer on all checks
- 4) Approves procurements over a certain dollar value or with a value range
- 5) Approves the bank reconciliations
- 6) Reviews and approves all credit card reconciliations, approves for payment
- 7) Approves all new hires, including compensation and benefit
- 8) Reviews and signs grant reports to granting entities (Financial and Program)
- 9) Approves monthly and quarterly payroll liabilities (if prepared by Finance Director)
- 10) Approves all out of state travel

#### **Program Managers**

- 1) Prepares Program reports
- 2) Purchase authorization up to certain limits (example: up to \$1,000 or \$2000)
- 3) Reviews and approves all time worked by employees for their program(s)

# **BASIC FINANCIAL MANAGEMENT TRAINING MATERIAL**

## **DESIGNING INTERNAL CONTROLS – EXAMPLE 2**

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- 4) Authorizes overtime or other per policies
- 5) Approves in-state training and travel

### **Finance Director**

- 1) Reviews and approves all accounts payable before checks are processed
- 2) Reviews and approves payroll before payroll checks are processed
- 3) Prepares internal and external finance reports for all grants
- 4) Prepares (or approves) bank reconciliation
- 5) Approves Credit card transactions and reconciliations, authorizes payments
- 6) Prepares (or approves) payment of monthly and quarterly payroll liabilities
- 7) Prepares monthly financial reports before distribution to Program Managers.
- 8) Reconciles general ledger accounts on a regular basis
- 9) Reviews and approves bank deposit slip, cash, cash log
- 10) Coordinates and manages the annual audit
- 11) Prepares the annual Indirect Cost Proposal

### **Bookkeeper**

- 1) Processes accounts payable
- 2) Reconciles to credit card statement and enters invoices for payment
- 3) Processes payroll and payroll liabilities
- 4) Assists with general ledger maintenance
- 5) Reconciles cash to cash receipt log, posts cash, prepares bank deposit
- 6) Reconciles and replenishes petty cash
- 7) Invoices tenant accounts receivable on a monthly basis

### **Receptionist**

- 1) Receives all incoming mail
- 2) Distributes invoices to accounts payable
- 3) Stamps all checks received for deposit and prepares cash received log
- 4) Processes all travel requests
- 5) Orders office supplies
- 6) Manages petty cash

# SAMPLE

## PERSONNEL ACTION AUTHORIZATION

Current as of: 2/7/2025

DIV Code

Employee ID #:

PCN

Section I: Employee Information

|                |                        |              |                          |                |
|----------------|------------------------|--------------|--------------------------|----------------|
| Last Name      | First Name             | MI           | Soc Sec #                | Effective Date |
|                |                        |              |                          |                |
| Address        |                        | City         | State                    | Zip Code       |
|                |                        |              |                          | Home Phone     |
|                |                        |              |                          |                |
| Date of Hire   | Employment Status      | FLSA Status  | Date of Birth            | Sex            |
|                |                        |              |                          | Race           |
|                |                        |              |                          |                |
| Marital Status | Emergency Contact Name | Relationship | Emergency Contact Number |                |
|                |                        |              |                          |                |
|                |                        |              |                          |                |

Veteran

Disabled

Section II: HIRE / TERMINATION

☐ Regular Hire FT  
(30 hrs./wk or more)

☐ Regular Hire PT  
(Less than 30 hrs./wk)

☐ Temporary Hire

☐ Termination

Supervisor Name

Position Title

Department

Range/Step

Annual

Semi-Monthly

Hourly

Hrs/Wk

Alternate Wage

PTO Accrual

Account Code

Section III: CHANGE

From:

Title

Department

Range/Step

Annual

Semi-Monthly

Hourly

Hrs/Wk

To:

Title

Department

Range/Step

Annual

Semi-Monthly

Hourly

Hrs/Wk

Section IV Authorizing Signatures

|                               |      |
|-------------------------------|------|
| Human Resources               | Date |
| Manager                       |      |
| President/CEO or Board Member |      |