

INDIAN HOUSING PLAN AND ANNUAL PERFORMANCE REPORT FORM GUIDANCE FOR IHBG-CARES

This guidance is designed to assist tribes and tribally designated housing entities (TDHEs) to develop the Indian Housing Plan (IHP) and Annual Performance Report (APR) for the Indian Housing Block Grant (IHBG) – Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Specifically, this guidance describes how a recipient of the Indian Housing Block Grant-Coronavirus Aid, Relief, and Economic Security (IHBG-CARES) funding can complete the required IHP and APR forms.

HUD recognizes that the current COVID-19 emergency has caused substantial disruption to the program operations of IHBG recipients across Indian Country. To help minimize unnecessary administrative burden, HUD has worked to streamline the application process as much as possible, while also ensuring that all IHBG CARES grant funds will be used to prevent, prepare for, and respond to COVID-19, as required under the CARES Act.

In order for an Indian tribe or TDHE to receive its IHBG-CARES grant, the Indian tribe or TDHE must first submit an Abbreviated Indian Housing Plan/Annual Performance Report (IHP/APR) to its ONAP Area Office. The Indian tribe or TDHE should only complete the Abbreviated IHP portion of this form to receive an IHBG-CARES grant and will be required to complete the Abbreviated APR portion of the form at a later date. The Abbreviated IHP/APR is a streamlined fillable PDF version of the regular IHP/APR. Under the Abbreviated IHP, HUD is requesting less information than is normally included in a regular IHP/APR and including certain data fields to capture CARES Act requirements. Abbreviated IHPs must specify how the IHBG recipient will carry out activities or projects that meet the requirements of the CARES Act.

The guidance includes citations to relevant sections of the Native American Housing Assistance and Self-Determination Act (NAHASDA) and IHBG regulations at 24 CFR Part 1000. NAHASDA is located at https://www.hud.gov/sites/documents/DOC_8141.PDF and its regulations are at https://www.ecfr.gov/cgi-bin/text-idx?SID=853acf98c627081a79fae4a1b70290c3&tpl=/ecfrbrowse/Title24/24cfr1000_main_02.tpl

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

The guidance is organized in the same order as the IHP and APR form sections. The line numbers in the guidance correspond exactly with the line numbers in the form. Examples and illustrations related to the guidance are set off by a bullet or a text box. Guidance on completing the IHP is in white, non-highlighted text, and guidance on completing the APR is highlighted in gray.

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

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

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GENERAL INSTRUCTIONS

TIMING AND FORMAT OF SUBMISSIONS

To receive IHBG-CARES funding, a recipient must submit an abbreviated IHP, as required by NAHASDA § 101(b)(1). Recipient programs that are fully or partially funded by IHBG, IHBG program income, Title VI funds, Title VI program income, or 1937 Housing Act funds are not included in this abbreviated form and must be included in the regular annual formula funded IHP. For the remainder of this guidance, the term “IHBG resources” refers to IHBG-CARES funds only. Recipients of the IHBG-CARES funding must submit the abbreviated IHP prior to the release of funding in the Line of Credit Control System (LOCCS). The recipient will not be required to submit another abbreviated IHP to HUD as required by NAHASDA § 102(a)(1)(A) for subsequent years after the original IHP has been submitted for initial funding if there are funds remaining. When filling out the IHP, the recipient should leave blank the gray sections that represent the APR.

At the end of the recipient’s program year, the recipient will complete the APR by opening the IHP file (if the IHP has been updated or amended, use the most recent (that is, the last version)), and entering the APR data for that applicable 12-month program year in the appropriate gray colored sections). The APR has been designed to track the programs and the 12-month tasks outlined in the IHBG-CARES IHP. The APR describes annual accomplishments and shows the progress made toward accomplishment of planned eligible activities, and the realization of intended outcomes. At a minimum, the APR text must describe the results of expending IHBG resources, as applicable.

Each recipient will submit only one IHP for the IHBG-CARES program that will cover the activities planned to be undertaken with IHBG-CARES funding. The IHP must be submitted prior to the release of IHBG-CARES funds. The IHP is to be sent electronically to the Area ONAP. Each recipient should retain a signed copy for their records.

If the recipient adds a new activity, it must submit an IHP amendment using the IHP form used when the recipient submitted for initial funding or when submitting the recipient’s program year end. If the recipient does not add a new activity, then any other changes can be reflected in the APR submission.

The APR is due to the Area ONAP no later than 90 calendar days after the end of the recipient’s program year, as required by 24 CFR § 1000.514. The APR must describe the activities and expenses from the previous 12-month program year. The APR is designed to track to the IHP sections so that the recipient can easily report on the progress of IHP eligible activities.

The due date of the APR will depend on the recipient’s chosen PY. Example for FFYs 2020 are provided below.

<i>FFY 2020</i>	<i>Recipient PY</i>	<i>APR Due Date (90 calendar days after the end of PY)</i>
Oct. 1, 2019 – Sept. 30, 2020	October 1 – September 30	December 29, 2020
	January 1 – December 31	March 31, 2021
	April 1 – March 31	June 29, 2021
	July 1 – June 30	September 28, 2021

The recipient is required to submit the IHP and APR data using the completed abbreviated IHP and APR form (form HUD-52737). However, the recipient is welcome to expand beyond the IHP and

APR form and submit additional data. This data may be presented in the form of text, charts, tables, maps, etc. The recipient may choose to submit this additional data to HUD or use it solely for its own local purposes.

1. COVER PAGE

Line 1: Enter the number of the grant covered by the IHP and APR sections of the form. The grant number will be in a format of 20BV#####.

Line 2: Identify the recipient's IHBG program year by showing the start and end dates. The program year should be the same as the recipient's fiscal year. For example, a recipient's program year could be from October 1, 2019 to September 30, 2020; January 1, 2020 to December 31, 2020; April 1, 2020 to March 31, 2021; or July 1, 2020 to June 30, 2021. The program year period should always be 12 months.

Line 3: Enter the Federal Fiscal Year (FFY) that corresponds with the IHP and APR. The FFY always begins on October 1; for example, FFY 2019 runs from October 1, 2018 to September 30, 2019, and FFY 2020 runs from October 1, 2019 to September 30, 2020.

For IHBG-CARES, checking the box will create the abbreviated IHP and APR form. There is no undo option once confirmed.

Lines 4-8: Check the box to indicate if the submission is an Initial IHP, an Amended IHP, or an **APR**. Then check the appropriate box indicating whether the recipient is a tribe or a TDHE.

Lines 9-17: Fill out the name of the tribe or TDHE; and the contact person's name, telephone number, mailing address, fax number, and email address.

Line 18: If the recipient is a TDHE working on behalf of one or more tribes, list the tribes covered by the IHP or APR. If the TDHE is an umbrella organization submitting one IHP or APR on behalf of multiple tribes, each of the tribes must be listed on Line 18. It is important that all tribes intended to be covered by the IHP be listed on Line 18 and that this tribal listing match with a tribal certification provided by each tribe authorizing IHP submission on its behalf.

Line 19: Enter the recipient's federal tax identification (ID) number. This should be the tax ID number for the entity that will act as the recipient of the IHBG-CARES grant. For example, if a TDHE will be the recipient, the tax ID number should be for the TDHE and not the tribe or tribes.

Line 20: Enter the DUNS number for the recipient. All recipients of federal funds must have a DUNS number. If the recipient does not yet have a DUNS number, one can be obtained for free at:
<http://fedgov.dnb.com/webform/displayHomePage.do;jsessionid=52851D14B430CB42326E99FC379D6F33>

- Line 21:** Enter the expiration date of the recipient’s Central Contractor Registration (CCR)/ System for Award Management (SAM) number. Recipients must have an active registration to receive funding from HUD and execute a grant agreement. Recipients are required to complete a one-time registration to provide basic information relevant to procurement and financial transactions. Registrations must be updated or renewed at least once a year to maintain a valid status. To register or update a current registration visit:
<https://governmentcontractregistration.com/sam-registration.asp?key=sam&source=bing>
- Line 22:** Fill in the recipient’s actual amount of IHBG-CARES formula funds. Enter the date the recipient started to prepare for COVID-19. HUD will accept dates of January 21, 2020 and later.
- Lines 23-24:** Enter the name and title of the person authorized to submit the IHP.
- Lines 25-26:** The person authorized to submit the IHP must sign and enter the date of the IHP submission. By signing the IHP, the authorized person is accepting and endorsing the certifications found in Section 7 (Indian Housing Plan Certification of Compliance) and Section 9 (Tribal Wage Rate Certification).
- Lines 27-28:** Enter the name and title of the person authorized to submit the APR.
- Lines 29-30:** The person authorized to submit the APR must sign and enter the date of the APR submission. By signing the APR, the authorized person is certifying that the document is accurate and reflects the activities accomplished during the program year.

2. HOUSING NEEDS

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

This section has been removed from the abbreviated IHBG-CARES IHP/APR form as this information is reported in the regular IHBG formula funded annual IHP and APR.

3. PROGRAM DESCRIPTIONS

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

In Section 3, the recipient must provide a description of its planned eligible activities and intended outcomes and outputs for the IHBG-CARES funds only. The recipient can select any combination of activities eligible under NAHASDA and intended outcomes and outputs that are based on local needs and priorities. There is no maximum or minimum number of eligible activities or intended outcomes and outputs. Rather, the IHBG-CARES IHP should include a sufficient number of eligible activities and intended outcomes to fully describe any tasks that the recipient intends to fund with IHBG-CARES resources.

The Abbreviated IHP is not required to include eligible activities or intended outcomes and outputs that will not receive IHBG-CARES resources.

- If an activity will receive partial funding from other than IHBG-CARES resources, that portion of the activity must be described in the regular IHBG formula funded IHP and APR. If the IHP has already been found in compliance, an amendment would be required.
- For example, if the recipient uses IHBG-funded staff persons to manage, inspect, or maintain an IHBG-CARES funded project, that project would be considered an IHBG-assisted project. The funds expended from the regular formula funded IHBG would be included only on the regular IHBG formula funded annual IHP and APR. The IHBG-CARES abbreviated IHP will reflect only those expenditures using the IHBG-CARES funds.

Planning and Administrative expenses should not be identified as programs in the IHP. There is a row in the Uses of Funding budget dedicated for this expense. Report the planned and actual amount of planning and administrative expenses in the dedicated row of the Uses of Funding budget (Section 5, Line 2).

For the IHP, complete the **unshaded** sections to describe the planned activities, outcomes and outputs. The recipient must complete Lines 1.1 through 1.4, Lines 1.6 and 1.7, and Line 1.9 for each eligible activity or program. For the APR, complete the shaded sections to describe actual accomplishments, outcomes, and outputs for the previous 12-month program year. It is important to complete Lines 1.5, 1.8, 1.9, and 1.10 for each program included in the IHP.

Line 1.1: Program Name and Unique Identifier. Select in the Unique Identifier field the COVID-19 purpose of the program. The program name should easily identify the program and should be unique. Only one purpose may be selected per program. If a program is to include two purposes, such as Prevention and Preparation, a separate program must be created for each purpose.

Line 1.2: Program Description. The program description summarizes each program that will be funded with IHBG-CARES resources. At a minimum, the recipient must describe what specific type of projects will be developed under the planned program.

- In writing the program description, the recipient should describe the planned activities that will benefit eligible families.

For example, assume that the recipient has chosen the eligible activity of “Other COVID-19 Activities Authorized by Waivers or Alternate Requirements,” and an intended outcome that will “Provide accessibility for disabled/elderly persons.” The program description might then state, “*The Tribe will assist eligible disabled or elderly Native Americans requiring access to temporary housing.*”

- If a recipient intends to provide any assistance using IHBG-CARES funds to families whose incomes fall within 80 to 100 percent of the median income, this planned activity **must** be included as a separate program and be selected in line 1.6 – Who Will Be Assisted.

- If a recipient wants to track two types of outcomes for a program it must identify each program separately. For example, a recipient may have a program description of Assistance for Elderly/Disabled in Homelessness Prevention and Elderly/Disabled Rental Assistance. If the recipient wants to track outcome (5) Address Homelessness and outcome (9) Provide Accessibility for Disabled/Elderly Persons, it must have two programs for Other Housing Services.
- Do not combine homeownership and rental housing in one program. Having them as separate programs enables the recipient to correctly report on homeownership and rental units in the APR. Combining homeownership and rental units will cause the APR to be incorrect and the Area ONAP may reject the APR.

The IHP program descriptions should include any program that will receive IHBG-CARES resources even if some of the program tasks will take longer than 12 months to complete.

Line 1.3: Eligible Activity Number. For each identified program, select one activity number that best fits the program from the Eligible Activities list.

The CARES Act requires recipients' use of IHBG-CARES grants be tied to preventing, preparing for, and responding to COVID-19, including maintaining normal operations and funding eligible affordable housing activities under NAHASDA during the period the program is impacted by COVID-19.

To comply with this requirement, IHBG-CARES recipients must ensure that all activities being proposed can be tied to at least one of the following three eligible purposes:

- 1. Activities, Projects, or Programs to Prevent COVID-19**
- 2. Activities, Projects, or Programs to Prepare for COVID-19**
- 3. Activities, Projects, or Programs to Respond to COVID-19**

Pursuant to the Cares Act, these funds may also be used to maintain normal operations and fund eligible IHBG activities during the period that a recipient's IHBG program is impacted by COVID-19. COVID-19 may have impacts on a recipient's IHBG program that are immediate, short-term, or long-term in nature. Accordingly, for purposes of this requirement, HUD will allow recipients to use IHBG-CARES grant funds to maintain normal operations now, during the COVID-19 national emergency, and after the COVID-19 national emergency, provided the IHBG-CARES recipient can demonstrate that COVID-19 continues to impact its program.

IHBG-CARES grant funds may also be used to cover or reimburse allowable costs incurred by the IHBG-CARES recipient, provided the funds were used to prevent, prepare for, or respond to COVID-19. This includes covering or reimbursing allowable costs incurred back to the time the Indian tribe or TDHE began preparing for COVID-19, which may be prior to the date of enactment of the CARES Act. HUD will accept dates of January 21, 2020 and later.

To assist recipients in ensuring that the activities being proposed can be tied to one or more of the three eligible purposes of the CARES Act, Indian tribes and TDHEs should consider the following:

- **Prepare for:** IHBG-CARES grant funds may be used prior to a local, service area or regional outbreak coronavirus outbreak. This includes, but is not limited to, activities designed to develop processes and procedures to help keep people healthy, reduce the risk of exposure to COVID-19, and slow the spread of the disease.
- **Prevent:** IHBG-CARES grant funds may be used during a COVID-19 local, service area or regional coronavirus outbreak. This includes, but is not limited to, activities designed to prevent the initial or further spread of the virus to staff, Tribal housing residents and the Tribal community.
- **Respond to:** Once COVID-19 has spread to staff, Tribal housing residents and/or the Tribal community, Indian tribes and TDHEs may use IHBG-CARES grant funds to care for those who have become infected and to limit the exposure and spread of the virus. Funds may continue to be used after the local, service area, or regional coronavirus outbreak on any continuing expenses incurred due to the spread of COVID-19.

In most cases, maintaining normal operations and carrying out eligible activities, projects, or programs during the period that a recipient’s program is impacted by COVID-19 will likely tie back to the “Respond to” COVID-19 purpose. However, HUD recognizes that there may be circumstances where maintaining normal operations and carrying out eligible activities may tie back to the “Prepare for” or the “Prevent” eligible purpose.

While these descriptions of the eligible purposes can guide Indian tribes and TDHEs, certain activities, depending on context, do not always obviously fit under one or more categories, and recipient should therefore use its best judgment to determine which category or combination of categories that its activity is tied, based on local circumstances. These descriptions are designed to provide general guidance to recipients and are not intended to limit the range of eligible IHBG-CARES grant activities that can be carried out. Provided a recipient can, in HUD’s judgment, reasonably tie their IHBG-CARES activities back to one or more eligible purposes, HUD will accept the recipient’s classification.

An additional Eligible Activity Number, number 26 – Other COVID-19 Activities Authorized by Waivers or Alternate Requirements has been added for activities authorized by waivers.

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

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

Select one intended outcome number that most closely corresponds with the program description in Line 2.

Another option for this line would be to choose one of the “other” activity categories listed in Line 1.3 (Activity Numbers 9, 15, or 18) and use it to describe an intended outcome. If the recipient is still unsure about how to categorize/describe an outcome, the recipient should contact the Area ONAP for guidance. If a program meets more than one intended outcome, select the outcome that best matches the program type.

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

Intended outcome(s) Number:	(12) Other Residents of affordable housing become self-sufficient and graduate from assistance programs.
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Line 1.5: Actual Outcome Number. Identify the actual outcome, because the activity was funded with IHBG resources. In many instances, the actual outcome will match the intended outcome identified in Line 1.4. If the actual outcome was not the intended outcome, select the most appropriate outcome from the list above.

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

Actual Outcome Number: (1) Reduce over-crowding

Line 1.6: Who Will Be Assisted. After describing the eligible activities and intended outcomes, the recipient must then describe the targeted types of households to be assisted under the Abbreviated IHP. Only one of the three options provided, Low-income Indian Households, Non-low Income Indian Households, and Non-Indian Households must be selected. Please note that assistance for families whose incomes fall within 80 to 100 percent of the median (Non-low Income Households) or Non-Indian Households must be established as separate programs.

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

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

- The description should include the type of assistance that is planned. Program restrictions about how the level of assistance is determined and calculated would be described at Line 1.7

- In some cases, the recipient may choose to establish limits on the level of assistance per household based on HUD’s Total Development Cost (TDC) limits. In these cases, the recipient should explain how it will determine the amount of assistance intended for each household or project.

Line 1.8: APR. Describe what the recipient was able to accomplish during the past 12-month period as a result of expending IHBG resources. If the recipient wishes to report on programs funded by other sources, it may do so. As noted above, programs that are partially funded by IHBG resources must be planned and reported. The recipient should be specific enough about the actual tasks and accomplishments so that the HUD reviewer can understand how IHBG resources were spent.

- For example, the recipient might report that it was able to complete all its IHP activities because it delivered all 10,000 meals planned and provided temporary housing to 200 families.
- Another example might be that the recipient reports it was able to acquire a vacant motel near the tribal community and conversion to temporary housing for overcrowded households but was delayed due to unanticipated plumbing repairs. Therefore, the recipient could not complete its temporary shelter program.

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

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

<i>Eligible Activity Number</i>	<i>Activity Title</i>	<i>Output Measure</i>	<i>Output Completion</i>
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

<i>Eligible Activity Number</i>	<i>Activity Title</i>	<i>Output Measure</i>	<i>Output Completion</i>
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	Expired, No longer available.	N/A	Expired, No longer available.
24	Infrastructure to Support Housing [202(2)]	Dollars	Improved lot
25	Reserve Accounts [202(9)]	N/A	N/A
26	Other COVID-19 Activities Authorized by Waivers or Alternate Requirements	Households	When household receives services

It is very important that activities involving housing acquisition, construction, rehabilitation, and related resident support services not combine homeownership and rental housing in one activity. The eligible activities below require that homeownership and rental units be counted and reported separately.

<i>Eligible Activity Number</i>	<i>Activity Title</i>	<i>Output Measure</i>
3	Acquisition of Rental Housing [202(2)]	Units
4	Construction of Rental Housing [202(2)]	Units
5	Rehabilitation of Rental Housing [202(2)]	Units
8	Conversion of Other Structures to Affordable Housing [202(2)]	Units
9	Other Rental Housing Development [202(2)]	Units
11	New Construction of Homebuyer Units [202(2)]	Units
12	Acquisition of Homebuyer Units [202(2)]	Units
13	Down Payment/Closing Cost Assistance [202(2)]	Units
15	Other Homebuyer Assistance Activities [202(2)]	Units
16	Rehabilitation Assistance to Existing Homeowners [202(2)]	Units
20	Operation and Maintenance of NAHASDA-Assisted Units [202(4)]	Units

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

NOTE: If the planned output is dollars spent (for Crime Prevention and Safety, or Model Activities), skip Line 1.9 and enter these planned expenditures in Column L and Column M, if applicable, of the Uses of Funding Table in Section 5.

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

- The recipient should enter the number of IHBG-CARES assisted units ONLY. When estimating the number of IHBG-CARES assisted units to be completed, identify whole units only. For example, if a project includes 5 units and 50 percent of the project's funding is from IHBG, the number of IHBG-CARES assisted units would be 3 rather than 2.5.
- For assistance to households, the recipient should estimate the total number of households that will be assisted by that particular activity during the upcoming 12-month program year. In some cases, these households may also be assisted by other programs offered by the recipient and listed in the IHP. Each program should be counted separately and the recipient is not required to deduct the number of households assisted under more than one program.

On the APR side of Line 1.9, enter the actual number of IHBG-assisted units completed, households assisted, and/or acres purchased for IHBG-assisted housing development during the 12-month program year. Use the same guidelines described in the bulleted items above when defining the actual number of outputs. Note: If the actual output is dollars spent (Crime Prevention and Safety, Model Activities, or Infrastructure to Support Housing), skip Line 1.9 and enter these actual expenditures in Column O and Column P, if applicable, of the Uses of Funding Table in Section 5.

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

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

- For example, expansion of the COVID-19 virus in the tribal community caused severe delays in project schedules. Explain the situation and how it affected planned programs.
- Sometimes programs simply do not turn out as planned. Perhaps demand for the housing was not at the level the recipient expected, or perhaps it took more time to design the needed administrative procedures, and thus the project is behind schedule. Explain these delays and actions taken to address any issues.

Remember to complete Lines 1.1 through 1.10 for each planned activity funded by IHBG-CARES resources.

4. MAINTAINING 1937 ACT UNITS; DEMOLITION AND DISPOSITION

Statutory and Regulatory References: [102(b)(2)(A)(v)], [102(b)(2)(A)(iv)(I-III)], 24 CFR § 1000.134

This section has been removed from the Abbreviated IHP/APR form as this information is reported in the regular IHBG formula funded annual IHP and APR.

5. BUDGETS

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

This section describes the sources and uses of the recipient's funds for eligible housing activities. In the IHP portion of this section, the recipient identifies the anticipated or planned sources and uses of the funds, including available or planned program income. In the APR portion of this section, the recipient describes the actual sources and uses of the funds.

For the IHP, the tables at Line 1 (Sources of Funding) and Line 2 (Uses of Funding) show the estimated sources of funding and then the planned uses of funding. The recipient must fill out these two tables to show the amount of IHBG-CARES resources that are expected, and how these funds are planned to be spent.

Line 1: Sources of Funding. For the IHP, this table identifies the estimated or anticipated sources of funding. The table is intended to cover all the funds to be expended on IHBG-CARES assisted activities.

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

Column A (Estimated Amount on Hand at Beginning of Program Year): This column should show the amount of funds as \$0.00.

Column B (Estimated Amount to be Received): This column should show the new IHBG-CARES funding to be received.

Column C (Estimated Total Sources of Funds): This column should show the sum of the funds on hand from Column A and the new funds received from Column B. (This is a self-calculating field).

Column D (Estimated Funds to be Expended): This column should show the amount of funds from Column C that the recipient anticipates expending. This amount should reflect the entire allocation of funds. The amount in Column D must never exceed the amount in Column C. The amount in Column D should be directly related to the activities listed in the Abbreviated IHP. NOTE: The total for Column D should match the total of Column N in Line 2 (Uses of Funding table).

Column E (Estimated Unexpended Funds Remaining at the End of the Program Year): This column should show the amount of funds that the recipient anticipates will be left over at the end of the 12-month program year. As a new abbreviated IHP is not required each year, this column should indicate there are no funds remaining. The calculation is based on the amount of available funds and the amount budgeted to be spent, or the amount in Column C minus the amount in Column D.

Recipients of IHBG-CARES funds are not permitted to draw down IHBG-CARES funds for investment.

Line 1: Sources of Funding. For the APR, the recipient reports on the actual sources of funding received and expended during the program year. An Abbreviated APR is required at the end of each 12 month program year. These amounts will be a cumulative total over the entire period of the grant until all funds are expended for subsequent Abbreviated APRs starting in reporting year two until all funds are expended and the grant is closed. Fill Columns F, G, H, I, J, and K.

Column F (*Actual Amount on Hand at Beginning of Program Year*): This column should show the amount of IHBG-CARES funds on-hand at the beginning of the program year covered by the APR.

Column G (*Actual Amount Received During 12-Month Program Year*): This column should show the funds that were received under a grant agreement during the previous 12-month program year.

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

Column I (*Actual Funds Expended During 12-Month Program Year*): This column should show the actual funds expended during the previous 12-month program year. The amount should include any funds drawn down from LOCCS but not commitments or obligations for which funds have not yet been spent. NOTE: The total of Column I should match the total of Column Q in Line 2 (Uses of Funding table).

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

Column K (*Actual Unexpended Funds Obligated but not Expended at End of 12-Month Program Year*): This column should show the amount of funds that have been obligated by the recipient through a signed contract or other legally binding agreement but have not yet been expended in the previous 12-month program year.

Line 2: Uses of Funding. For the Abbreviated IHP, this table shows how the anticipated funds are planned to be used. The table is organized by the programs identified by the recipient in Section 3. Each intended program name and unique identifier from Section 3, Line 1.1 should appear as a row on this table. For the Abbreviated IHP, fill Columns L, M, and N, as described below.

- It is not acceptable to show a use of funds that does not correspond to a planned program.

- If the Area ONAP cannot readily tie a planned use of funds to a program, HUD will notify the recipient that the Abbreviated IHP must be revised prior to a determination that the IHP is in compliance with NAHASDA.
- For the purposes of the Uses of Funding table, IHBG (only) refers to the grant amount.

Column L (*Prior and Current Year IHBG (Only) Funds to be Expended in 12-Month Program Year*): This column should show the cumulative, previous FFY allocations of IHBG-CARES funds plus the current year IHBG-CARES funds that are dedicated to the planned activities. The total in Column L must not exceed the IHBG-CARES funds from Columns A and B, Row 1 in Line 2 (Estimated Sources of Funding table). The recipient's planning and administrative expenses cannot exceed the planning and administrative spending cap without HUD approval.

Column M (*Total All Other Funds to be Expended in the 12-Month Program Year*): This column is not used for the IHBG-CARES abbreviate IHP.

Column N (*Total Funds to be Expended in 12-Month Program Year*): This column should show the sum of the IHBG-CARES budgeted expenditures, or Column L plus Column M. The total of Column N should equal the total of Column D in Line 1 (Sources of Funding table). *The total expenditures indicated for each program should total the entire IHBG-CARES funds allocation awarded.*

Line 2: Uses of Funding. For the APR, the recipient reports by program on the actual expenditures during the program year. This section should only include actual funds expended, not commitments or planned draws.

If the recipient is showing actual expenditures for a program or eligible activity that was not included in the Abbreviated IHP found in compliance by HUD, it must submit an amended IHP before the end of the recipient's program year.

For the APR, the recipient will report on the actual uses of funding received during the previous 12-month program year. Fill Columns O and Q. **NOTE:** For the purposes of the Uses of Funding table, IHBG (only) refers to the IHBG-CARES grant amount.

Column O (*Total IHBG (Only) Funds Expended in 12-Month Program Year*): This column should show the IHBG-CARES funds that were expended in the previous 12-month program year.

The Administrative and Planning spending cap must be based on the actual expenditures incurred during the 12-month period, and not on the amount shown in the Abbreviated IHP. These expenditures should be reported on the Planning and Administration row. The total amount of IHBG funds expended cannot exceed the total amount in Column H, Row 1 of Line 1 (Sources of Funding table).

Column P (*Total All Other Funds Expended in 12-Month Program Year*): This column is not used in the Abbreviated APR.

Column Q (Total Funds Expended in 12-Month Program Year): This column should show the total funds expended during the previous 12-month program year. It is the sum of Column O and Column P. The total for Column Q should equal the total of Column I in Line 1 (Sources of Funding table).

Line 3: Estimated Sources or Uses of Funding. This text box can be used to further explain any estimated amounts in the budget.

Line 4: APR. This text box can be used to further describe any actual expenditure during the previous 12-month program year.

6. OTHER SUBMISSION ITEMS

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

This section has been removed from the abbreviated IHBG-CARES IHP/APR form as this information is reported in the regular IHBG formula funded annual IHP and APR.

7. INDIAN HOUSING PLAN CERTIFICATION OF COMPLIANCE

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

By signing the IHP, the recipient certifies its compliance with Title II of the Civil Rights Act of 1968 (25 USC Part 1301 et seq.) and ensures that the recipient has all appropriate policies and procedures in place to operate its planned programs. HUD monitors compliance by reviewing these written policies and procedures, ensuring that they are physically on file at tribal housing offices and that staff are aware of them.

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

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

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

8. IHP TRIBAL CERTIFICATION

Statutory Reference: [102(c)]

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

HUD is waiving the IHP certification requirements in Section 101-103 of NAHASDA and establishing the following alternative requirements as follows: IHBG recipients are required to provide HUD with all required IHP certifications in their Abbreviated IHPs. However, if an authorized official of an Indian tribe or TDHE provides a statement to HUD indicating that it is not practical or safe for the Indian tribe or TDHE to secure new certifications due to the impact of COVID-19 on its operations, or the operations of a beneficiary Indian tribe, HUD will, consistent with Section 103(d) of NAHASDA, accept all IHP certifications that were previously submitted and accepted by HUD for FY 2020 IHBG grants (or for FY 2019 IHBG grants for those IHBG recipients that have not yet submitted their FY 2020 IHP), in lieu of requiring new tribal certifications to be submitted. IHBG recipients that choose to use this alternative requirement will be deemed to have submitted such past certifications for the IHBG-CARES grant and will be bound by such certifications, accordingly.

Under this alternative requirement, TDHEs may submit Abbreviated IHPs on behalf of their beneficiary Indian tribes without having to provide any required new IHP Tribal certifications when applying for IHBG CARES Act funds or amending their FY 2020 IHBG IHPs for COVID-19 related purposes. However, these TDHEs are required to consult with their beneficiary Indian tribes that they serve, in a manner that is feasible and when it is safe and practical to do so, and submit any appropriate amendments or certifications to their Abbreviated IHPs if they are directed to do so by the beneficiary Indian tribe.

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

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

9. TRIBAL WAGE RATE CERTIFICATION

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

A recipient is allowed to adopt and use tribally determined wage rates instead of Davis-Bacon and HUD-determined wage rates for IHBG-assisted construction or maintenance. For additional

information, see Program Guidance 2003-04 (Application of Tribal Laws Pertaining to the Use of Tribally Determined Wages) at http://portal.hud.gov/hudportal/documents/huddoc?id=DOC_8221.pdf.

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

- Line 1:** Check this box if the recipient will use tribally determined wage rates for all construction and maintenance activities involving IHBG funds.
- Line 2:** Check this box if the recipient will use Davis-Bacon or HUD-determined wage rates for all construction and maintenance activities involving IHBG funds.
- Line 3:** Check this box if the recipient will use Davis-Bacon and/or HUD-determined wage rates for some types of construction involving IHBG funds and tribally determined wage rates for other types of construction involving IHBG funds.
- Line 4:** If the box on Line 3 was checked, identify the specific IHBG-funded activities that will use tribally determined wage rates.

10. SELF-MONITORING

Statutory and Regulatory References: [403(b)], 24 CFR § 1000.502

This section has been removed from the Abbreviated IHP/APR form as this information is reported in the regular IHBG formula funded annual IHP and APR.

11. INSPECTIONS

Statutory Reference: [403(b)]

This section has been removed from the Abbreviated IHP/APR form as this information is reported in the regular IHBG formula funded annual IHP and APR.

12. AUDITS

Regulatory References: 24 CFR §§ 1000.544 and 1000.548

An IHBG-CARES recipient must comply with the requirements of the Single Audit Act and 2 CFR Part 200. These requirements mandate that the recipient conduct a financial audit if it expended \$750,000 or more in federal funding during the APR reporting period.

It is important to remember that the audit period should be the same as the APR reporting period. For example, if the APR covers the program year January 1, 2019 through December 31, 2019, then the audit period would include IHBG-CARES expenditures from January 1, 2019 through December 31, 2019.

If the recipient reached or exceeded the expenditure threshold, check the Yes box. If the Yes box is checked, the recipient is required to submit an audit that is compliant with 2 CFR Part 200 Subpart F to the Federal Audit Clearinghouse.

If the recipient's financial records document that it did not reach this expenditure threshold and a financial audit is not required, check the No box.

13. PUBLIC AVAILABILITY

Statutory and Regulatory References: [404], [408], 24 CFR § 1000.518

This section has been removed from the Abbreviated IHP/APR form as this information is reported in the regular IHBG formula funded annual IHP and APR.

14. JOBS SUPPORTED BY NAHASDA

Statutory Reference: [404(b)]

This section has been removed from the Abbreviated IHP/APR form as this information is reported in the regular IHBG formula funded annual IHP and APR.

15. IHP WAIVER REQUESTS

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

This section has been removed from the Abbreviated IHP/APR form. Funding for IHBG-CARES requires an Abbreviated IHP to be submitted prior to the release of funds. A Waiver Request is not required.

16. IHP AMENDMENTS

Regulatory Reference: 24 CFR §1000.232

This section is only filled out if the recipient is making an official amendment to an Abbreviated IHP that was previously determined to be in compliance by HUD, and the recipient is required to send the amended IHP to HUD for review. The recipient may amend its Abbreviated IHP at any time during the Program Year.

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

- (1) When the recipient is adding a new activity that was not described in the current IHBG-CARES IHP that was determined to be in compliance by HUD; or
- (2) When the recipient is reducing the amount of funds budgeted to protect and maintain the viability of housing assisted under the 1937 Act.

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

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

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.

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

Section 5: **Amended Sources of Funding.** The Amended Sources of Funding budget should show any new sources of funding associated with a new or revised program that were not included in the previously submitted IHBG-CARES IHP. The amended budget should list all sources that were described in the previously submitted IHBG-CARES IHP that will continue to be funded under the amended IHP. In effect, the Amended Sources of Funding budget replaces the Sources of Funding budget. Complete the Amended Sources of Funding budget by inserting all existing sources from the Sources of Funding budget in Section 5. For additional information on completing an Amended Sources of Funding budget, see Section 5, Line 1.

Section 5: **Amended Uses of Funding.** The Amended Uses of Funding budget is not just for the new or revised program but should list all programs that were described in the previously submitted IHBG-CARES Abbreviated IHP that will continue to be funded under the amended IHP. In effect, the Amended Uses of Funding budget replaces the Uses of Funding budget. Complete the Amended Uses of Funding budget by inserting all existing programs from the Uses of Funding Budget in Section 5 and add a new row for each new or revised program. The recipient is required to fill out the budget on Line 12 for all IHBG-CARES resources allocated to each of the IHBG-CARES eligible activities. The revised budget must include both the IHBG-CARES funds from the current FY funding allocation and the IHBG-CARES funds to be expended. For additional information on completing a Uses of Funding budget, see Section 5, Line 2.