

## GUIDANCE FOR THE

### ABBREVIATED NATIVE HAWAIIAN HOUSING PLAN/ANNUAL PERFORMANCE REPORT

This guidance is designed to assist the State of Hawaii's Department of Hawaiian Home Lands (DHHL) to develop its Abbreviated Native Hawaiian Housing Plan (NHHP) and Annual Performance Report (APR) for Native Hawaiian Housing Block Grant (NHHBG) funds made available under the American Rescue Plan Act of 2021 (ARP or "the Act"). Specifically, this guidance describes how DHHL can complete the required Abbreviated NHHP/APR form.

HUD recognizes that the current COVID-19 emergency has caused substantial disruption to DHHL's program operations. To help minimize unnecessary administrative burden, HUD has worked to streamline the application process as much as possible, while also ensuring that all NHHBG-ARP grant funds will be used as intended by the Act.

In order for DHHL to receive its NHHBG-ARP grant, it must first submit an Abbreviated NHHP/APR form to HUD. DHHL shall complete the Abbreviated NHHP portion of this form to receive an NHHBG-ARP grant and will be required to complete the Abbreviated APR portion of the form at a later date. The Abbreviated NHHP specifies how DHHL will carry out activities or projects that meet the requirements of the Act.

The guidance includes citations to relevant sections of the Native American Housing Assistance and Self-Determination Act (NAHASDA) and NHHBG regulations at 24 CFR Part 1006. NAHASDA is located at [https://www.hud.gov/sites/documents/DOC\\_8141.PDF](https://www.hud.gov/sites/documents/DOC_8141.PDF) and its regulations are at <https://www.ecfr.gov/cgi-bin/text-idx?SID=1015db562d79cc3765055e5c8bb2ae92&mc=true&node=pt24.4.1006&rgn=div5>

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

The guidance is organized in the same order as the Abbreviated NHHP/APR form. The section numbers in this guidance (and the Abbreviated NHHP/APR form) correspond to the parallel section numbers in the regular NHHP/APR form, while the line numbers in this guidance correspond exactly with the line numbers in the Abbreviated NHHP/APR form. Examples and illustrations related to the guidance are set off by a bullet or a text box. Guidance on completing the Abbreviated NHHP is in white, non-highlighted text, and guidance on completing the Abbreviated 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.

Questions about the Abbreviated NHHP/APR form or guidance should be directed to HUD's Honolulu Office of Native American Programs.

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## INSTRUCTIONS

### ***TIMING AND FORMAT OF SUBMISSIONS***

To receive NHHBG-ARP funding, DHHL must submit an Abbreviated NHHHP, as required by NAHASDA § 802(b)(1). DHHL's programs that are fully or partially funded by other HUD sources (e.g., regular NHHBG funds) are not included in this abbreviated form and must be included in the regular NHHHP. For the remainder of this guidance, the term "ARP resources" refers to NHHBG-ARP funds only. DHHL must submit the Abbreviated NHHHP prior to the release of funding in the Line of Credit Control System (LOCCS). DHHL will not be required to submit another Abbreviated NHHHP to HUD as required by NAHASDA § 802(b)(1)(A) for subsequent years after the Abbreviated NHHHP has been submitted for initial funding in the event there are carry over funds. When filling out the Abbreviated NHHHP, DHHL should not complete the gray sections as those sections are specific to the Abbreviated APR.

At the end of DHHL's fiscal year, DHHL will complete the Abbreviated APR by opening the most recent Abbreviated NHHHP and entering the APR data for that applicable 12-month program year in the appropriate gray shaded sections). The Abbreviated APR is designed to track the programs and the 12-month tasks outlined in the Abbreviated NHHHP. The Abbreviated APR describes annual accomplishments and highlights the progress made toward the accomplishment of planned eligible activities and the realization of intended outcomes. At a minimum, the Abbreviated APR text must describe the results achieved in expending ARP resources, as applicable.

DHHL will submit only one Abbreviated NHHHP for the NHHBG-ARP program that highlights the activities that will be undertaken with NHHBG-ARP funding. The Abbreviated NHHHP is to be sent electronically to HUD. DHHL should retain a signed copy for its records.

If DHHL later adds a new activity, it must submit an Abbreviated NHHHP amendment using the Abbreviated NHHHP form that was initially submitted for NHHBG-ARP funding. If DHHL does not add a new activity, then any other changes can be reflected in the Abbreviated APR submission.

**The Abbreviated APR is due to HUD no later than 60 calendar days after the end of DHHL's fiscal year, as required by 24 CFR § 1006.410.** The Abbreviated APR must describe the activities and expenditures from the previous 12-month program year. The Abbreviated APR is designed to track the Abbreviated NHHHP sections so that DHHL can easily report on the progress of NHHBG-ARP eligible activities.

DHHL is required to submit the Abbreviated NHHHP and Abbreviated APR data using the completed Abbreviated NHHHP/APR form (HUD-50090 Abbreviated). However, DHHL is welcome to expand beyond the Abbreviated NHHHP/APR form and submit additional data. This data may be presented in the form of text, charts, tables, or maps. DHHL may choose to submit this additional data to HUD or use it solely for its own local purposes.

## COVER PAGE

- Line 1:** Enter the identification number of the grant covered by the Abbreviated NHHP or Abbreviated APR sections of the form.
- Line 2:** Identify DHHL’s NHHBG-ARP program year by showing the start and end dates. The program year should be the same as DHHL’s fiscal year. The program year period should always be 12 months.
- Line 3:** Enter the Federal Fiscal Year (FFY) that corresponds with the Abbreviated NHHP or Abbreviated APR. The FFY always begins on October 1; for example, FFY 2021 runs from October 1, 2020 to September 30, 2021.
- Check the NHHBG-ARP box to indicate this is the Abbreviated NHHP/APR form for NHHBG-ARP funds.
- Lines 4-6:** Check the box to indicate if the submission is an Initial Abbreviated NHHP, an Amended NHHP, or an APR.
- Lines 7-15:** Fill out DHHL’s name, and the contact person’s name, telephone number, mailing address, fax number, and email address.
- Line 16:** Enter DHHL’s federal tax identification (ID) number. This should be the tax ID number for DHHL.
- Line 17:** Enter the DUNS number for DHHL. All recipients of federal funds must have a DUNS number.
- Line 18:** Enter the expiration date of DHHL’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://www.sam.gov/SAM/>
- Line 19:** Fill in DHHL’s actual amount of NHHBG-ARP funds.
- Line 20:** Enter the date DHHL started to prepare for COVID-19. HUD will accept dates after January 21, 2020.
- Lines 21-22:** Enter the name and title of the person authorized to submit the Abbreviated NHHP.
- Lines 23-24:** The person authorized to submit the Abbreviated NHHP must sign and enter the date of the submission. By signing the Abbreviated NHHP, the authorized person is accepting and endorsing the certification found in Section 7 (Abbreviated NHHP Certification of Compliance).
- Lines 25-26:** Enter the name and title of the person authorized to submit the Abbreviated APR.

**Lines 27-28:** The person authorized to submit the Abbreviated APR must sign and enter the date of the submission. By signing the Abbreviated APR, the authorized person is certifying that the document is accurate and reflects the activities accomplished during the program year.

### SECTION 3: PROGRAM DESCRIPTIONS

**Statutory and Regulatory References:** [803(c)(2)(A)], [802(c)], [820(b)], 24 CFR §1006.410(b)(2) and (3)

In Section 3, DHHL must provide a description of its planned eligible activities and intended outcomes and outputs for the NHHBG-ARP funds only. DHHL can select any combination of activities eligible under NAHASDA and intended outcomes and outputs that are based on local needs and priorities that prevent, prepare for, or respond to COVID-19. There is no maximum or minimum number of eligible activities or intended outcomes and outputs. Rather, the Abbreviated NHHP should include a sufficient number of eligible activities and intended outcomes to fully describe any tasks that DHHL intends to fund with ARP resources.

The Abbreviated NHHP is not required to include eligible activities or intended outcomes and outputs that will not receive ARP resources.

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

Planning and Administrative expenses should not be identified as programs in the Abbreviated NHHP. 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 Abbreviated NHHP, complete the **unshaded** sections to describe the planned activities, outcomes and outputs. DHHL 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 Abbreviated 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 Abbreviated NHHP.

**Line 1.1: Program Name and Unique Identifier.** 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 COVID-19 Prevention and COVID-19 Preparation, a separate program must be created for each purpose.

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

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

For example, assume that DHHL 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, “DHHL will assist eligible disabled or elderly Native Hawaiians requiring access to temporary housing.”

- If DHHL intends to provide any assistance using NHHBG-ARP funds to families whose incomes exceed 80 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 DHHL wants to track two types of outcomes for a program, it must identify each program separately. For example, DHHL may have a program description of Assistance for Elderly/Disabled in Homelessness Prevention and Elderly/Disabled Rental Assistance. If DHHL 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.
- For clarity purposes, track homeownership and rental housing as two separate program descriptions. Identifying them as separate programs ensures DHHL correctly reports on homeownership and rental units in the Abbreviated APR. Combining homeownership and rental units will cause the Abbreviated APR to be incorrect and HUD may reject it.

The Abbreviated NHHP program descriptions should include any program that will receive ARP 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.

NHHBG-ARP funds are intended to fund activities that prevent, prepare for, and respond 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. In addition, NHHBG-ARP funds may also be used to provide rental assistance to eligible Native Hawaiian families both on and off the Hawaiian Home Lands.

To comply with this requirement, DHHL 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 Act, these funds may also be used to maintain normal operations and fund eligible NHHBG activities during the period that DHHL’s NHHBG program is impacted by COVID-19. COVID-

19 may have impacts on DHHL's NHHBG program that are immediate, short-term, or long term in nature. Accordingly, for purposes of this requirement, HUD will allow DHHL to use NHHBG-ARP grant funds to maintain normal operations now, during the COVID-19 national emergency, and after the COVID-19 national emergency, provided DHHL can demonstrate that COVID-19 continues to impact its program.

NHHBG-ARP grant funds may also be used to cover or reimburse allowable costs incurred by DHHL, 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 DHHL began preparing for COVID-19, which may be prior to the date of enactment of the Act. HUD will accept dates after January 21, 2020.

To assist DHHL in ensuring that the activities being proposed can be tied to one or more of the three eligible purposes of the Act, DHHL should consider the following:

- **Prevent:** NHHBG-ARP 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 DHHL staff, housing residents, and the community.
- **Prepare for:** NHHBG-ARP grant funds may be used prior to a local, service area, or regional 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 avoid or slow the spread of the disease.
- **Respond to:** Once COVID-19 has spread to DHHL staff, housing residents and/or the community, DHHL may use NHHBG-ARP 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 DHHL'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 DHHL, certain activities, depending on context, do not always obviously fit under one or more categories, and DHHL should therefore use its best judgment to determine which category or combination of categories that its activity is tied to based on local circumstances. These descriptions are designed to provide general guidance and are not intended to limit the range of eligible NHHBG-ARP grant activities that can be carried out. Provided DHHL, in HUD's judgment, reasonably ties its NHHBG-ARP activities back to one or more eligible purposes, HUD will accept DHHL'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 DHHL hopes to achieve through the implementation of the activities described in the Abbreviated NHHP. There are 11 common outcomes and one 'other' outcome listed in the Abbreviated NHHP/APR form. Intended outcomes may include those listed below.

Abbreviated NHHP/APR

(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 (NHHP) and Line 1.5 (APR)

Select one intended outcome number that most closely corresponds with the program description in Line 1.2. Another option for this line would be to describe an intended outcome after choosing one of the “other” activity categories listed in Line 1.3 (Eligible Activity Numbers 9, 15, 18, or 26). If DHHL is still unsure about how to categorize/describe an outcome, DHHL should contact HUD 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.

<b>Intended outcome(s) Number:</b>	(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 ARP 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, DHHL must then describe the targeted types of households to be assisted under the Abbreviated NHHP. Only one of the three options provided, Low-income Native Hawaiian Households, Non-low Income Native Hawaiian Households, and Non-Native Hawaiian Households must be selected. Please note that assistance for families whose incomes exceed 80 percent of the median (Non-low Income Households) or Non-Native Hawaiian Households must be established as separate programs.

- For example, this section might highlight that a rental assistance program is open to any low-income Native Hawaiian (as defined in Section 801(9) of NAHASDA), but that a preference is given to low-income Native Hawaiian households eligible to reside on the Hawaiian home lands.

**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.

**Line 1.8: APR.** DHHL shall describe what was actually accomplished in the 12-month period as a result of expending ARP resources. DHHL shall be specific in describing the actual tasks and accomplishments so that HUD can understand how ARP resources were spent.

**Line 1.9: Planned and Actual Outputs for 12-Month Fiscal Year.** The table of Eligible Activities identifies the basis for which an output is considered completed and can be counted. Refer to the table when estimating the planned number of outputs and reporting on the actual number of outputs for each program activity. On the NHHP side of Line 1.9, DHHL must estimate the number of NHHBG-ARP assisted units to be completed, households to be served, acres to be purchased, and/or lots to be improved for NHHBG-ARP assisted housing development for each planned activity during the 12-month period.

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	RESERVED – DO NOT USE THIS NUMBER.		
2	RESERVED – DO NOT USE THIS NUMBER.		
3	Acquisition of Rental Housing [810(b)(1)]	Units	When recipient takes title to the unit
4	Construction of Rental Housing [810(b)(1)]	Units	All work completed and unit passed final inspection
5	Rehabilitation of Rental Housing [810(b)(1)]	Units	All work completed and unit passed final inspection
6	Acquisition of Land for Rental Housing Development [810(b)(1)]	Acres	When recipient takes title to the land
7	Development of Emergency Shelters [810(b)(1)]	Households	Number of households served at any one time, based on capacity of the shelter
8	Conversion of Other Structures to Affordable Housing [810(b)(1)]	Units	All work completed and unit passed final inspection
9	Other Rental Housing Development [810(b)(1)]	Units	All work completed and unit passed final inspection
10	Acquisition of Land for Homebuyer Unit Development [810(b)(1)]	Acres	When recipient takes title to the land

11	New Construction of Homebuyer Units [810(b)(1)]	Units	All work completed and unit passed final inspection
12	Acquisition of Homebuyer Units [810(b)(1)]	Units	When recipient takes title to the unit
13	Down Payment/Closing Cost Assistance [810(b)(1)]	Units	When binding commitment signed
14	Lending Subsidies for Homebuyers (Loan) [810(b)(1)]	Units	When binding commitment signed
15	Other Homebuyer Assistance Activities [810(b)(1)]	Units	When binding commitment signed
16	Rehabilitation Assistance to Existing Homeowners [810(b)(1)]	Units	All work completed and unit passed final inspection
17	Tenant Based Rental Assistance [810(b)(2)]	Households	Count each household once per year
18	Other Housing Service [810(b)(2)]	Households	Count each household once per year
19	Housing Management Services [810(b)(3)]	Households	Count each household once per year
20	Operation and Maintenance of NHHBG-Assisted Units [810(b)(3)]	Units	Number of units in inventory at Fiscal Year End
21	Crime Prevention and Safety [810(b)(4)]	Dollars	Dollars spent (report in Uses of Funding table only)
22	Model Activities [810(b)(5)]	Dollars	Dollars spent (report in Uses of Funding table only)
23	RESERVED – DO NOT USE THIS NUMBER.		
24	Infrastructure to Support Housing [810(b)(1)]	Improved Lots	All work completed and lot passed final inspection
25	RESERVED – DO NOT USE THIS NUMBER.		
26	Other COVID-19 Activities Authorized by Waivers or Alternative 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 [810(b)(1)]	Units

4	Construction of Rental Housing [810(b)(1)]	Units
5	Rehabilitation of Rental Housing [810(b)(1)]	Units
8	Conversion of Other Structures to Affordable Housing [810(b)(1)]	Units
9	Other Rental Housing Development [810(b)(1)]	Units
11	New Construction of Homebuyer Units [810(b)(1)]	Units
12	Acquisition of Homebuyer Units [810(b)(1)]	Units
13	Down Payment/Closing Cost Assistance [810(b)(1)]	Units
15	Other Homebuyer Assistance Activities [810(b)(1)]	Units
16	Rehabilitation Assistance to Existing Homeowners [810(b)(1)]	Units
20	Operation and Maintenance of NHHBG-Assisted Units [810(b)(3)]	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; amount of dollars spent on crime prevention and safety and Model Activities, and the number of infrastructure lots improved (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, on the Uses of Funding Table in Section 5.

- In completing this section of the Abbreviated NHHP for activities related to unit construction, rehabilitation, or acquisition, DHHL should estimate the number of NHHBG-ARP assisted units that will be completed.
- DHHL should enter the number of NHHBG-ARP assisted units ONLY. When estimating the number of NHHBG-ARP 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 ARP resources, the number of NHHBG-ARP assisted units would be rounded up to 3 rather than listed as 2.5.
- For assistance to households, DHHL should estimate the total number of households that will be assisted by that particular activity during the upcoming 12-month period. In some cases, these households may also be assisted by other programs offered by DHHL and listed in the Abbreviated NHHP. Each program should be counted separately and DHHL

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 NHHBG-ARP assisted units completed, households assisted, and/or acres purchased for NHHBG-ARP 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, or Model Activities), 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!

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

- For example, expansion of the COVID-19 virus in the 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 DHHL 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 ARP resources.**

## SECTION 5: BUDGETS

*Statutory References: [803(c)(2)(C)(i)] and [820(b)(1)]*

The Budgets section describes the sources and uses of DHHL's funds for eligible housing activities. In the Abbreviated NHHP portion of this section, DHHL identifies the anticipated or planned sources and uses of the funds. In the Abbreviated APR portion of this section, DHHL describes the actual sources and uses of the funds.

For the Abbreviated NHHP, 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. DHHL must fill out these two tables to show the amount of ARP resources that are expected, and how these funds are planned to be spent.

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**Line 1: Sources of Funding.** For the Abbreviated NHHP, this table identifies the estimated or anticipated sources of funding. The table is intended to cover all the funds to be expended on NHHBG-ARP assisted activities.

For the Abbreviated NHHP, 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 NHHBG-ARP 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.

**Column D (*Estimated Funds to be Expended*):** This column should show the amount of funds from Column C that DHHL 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 NHHP. 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 DHHL anticipates will be left over at the end of the 12-month program year. *A new Abbreviated NHHP is not required each year, therefore, 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.

DHHL is not permitted to draw down ARP funds for investment.

For the APR, DHHL shall report the actual sources of funding received and expended during the program year. Fill Columns F, G, H, I, J, and K.

**Column F (*Actual Amount on Hand at Beginning of Program Year*):** This column should show the amount of NHHBG-ARP funds on-hand at the beginning of the program year covered by the Abbreviated 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 12-month program year.

**Column H (*Actual Total Sources of Funding*):** This column should show the total amount of actual funding available during the 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 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 DHHL 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 NHHP, this table shows how the anticipated funds are planned to be used. The table is organized by the programs identified by DHHL in Section 3: Program Descriptions. Each intended program name and unique identifier from Section 3, Line 1.1 should appear as a row on this table. For the Abbreviated NHHP, 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 HUD cannot readily tie a planned use of funds to a program activity, HUD will notify DHHL that the Abbreviated NHHP must be revised prior to a determination that the Abbreviated NHHP is in compliance with NAHASDA.
- For the purposes of the Uses of Funding table, “NHHBG-ARP (only)” refers to the NHHBG-ARP grant amount.

**Column L (Prior and Current Year NHHBG-ARP (Only) Funds to be Expended):** This column should show the total allocation of NHHBG-ARP funds that are dedicated to the planned activities. The total in Column L must not exceed the NHHBG-ARP funds from Columns A and B, Row 1 in Line 1 (Sources of Funding table). DHHL’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 in the Abbreviated NHHP.

**Column N (Total Funds to be Expended):** This column should show the sum of the NHHBG-ARP 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 sum of the expenditures indicated for each program activity should equal the entire NHHBG-ARP allocation awarded.

For the Abbreviated APR, DHHL is to report by program on the actual expenditures during the program year. This section should only include actual funds expended, not commitments or planned draws.

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

For the Abbreviated APR, DHHL 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, "NHHBG-ARP (only)" refers to the NHHBG-ARP grant amount.

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

The Administrative and Planning spending cap must be based on the total amount of the NHHBG-ARP grant award shown in the Abbreviated NHHP. These expenditures should be reported on the Planning and Administration row. The total amount of NHHBG-ARP 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.

## SECTION 7: NHHP CERTIFICATION OF COMPLIANCE

### *Statutory Reference: [803(c)(2)(E)]*

By signing the NHHP, DHHL certifies its compliance with Title VI of the Civil Rights Act of 1964 (42 USC Part 2000d et seq.) or the Fair Housing Act (42 USC 3601 et seq.), to the extent applicable, and ensures that DHHL 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 DHHL's office and that staff are aware of them.

**Line 1:** DHHL must certify that it will comply with Title VI of the Civil Rights Act of 1964 or the Fair Housing Act and other federal statutes and regulations, to the extent that they are applicable.

**Line 2:** DHHL must certify that it will require adequate insurance coverage in compliance with NAHASDA requirements.

**Lines 3-5:** DHHL must certify whether certain policies are in effect and available for HUD review. Note that some of the policies may not be applicable depending on program design. For example, if DHHL only operates homeownership programs, not rental programs, then it should indicate “Not Applicable” on the form next to the items that are related to rental housing policies.

## SECTION 10: AUDITS

**Regulatory Reference:** 24 CFR § 1006.375(d)

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

It is important to remember that the audit period should be the same as the Abbreviated APR reporting period. For example, if the Abbreviated APR covers the program year January 1, 2020 through December 31, 2020, then the audit period would include Abbreviated ARP expenditures from January 1, 2020 through December 31, 2020.

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

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

## SECTION 14: NHHP AMENDMENTS

**Regulatory Reference:** 24 CFR § 1006.101(d)

This section is only filled out if DHHL is making an official amendment to an Abbreviated NHHP that was previously determined to be in compliance by HUD, and DHHL is required to send the amended Abbreviated NHHP to HUD for review. DHHL may amend its Abbreviated NHHP at any time during the program year. An Abbreviated NHHP amendment must be submitted to HUD for review and determination of compliance when DHHL is adding a new activity that was not described in the Abbreviated NHHP that was determined to be in compliance by HUD.

DHHL is not required to submit an amended Abbreviated NHHP to HUD:

- If the revision simply alters the NHHBG-ARP 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 Abbreviated NHHP determined by HUD to be in compliance.

The Cover Page is recommended but not required with an Abbreviated NHHP amendment submission.

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

**Line 11:** **Section 5: Amended Sources of Funding.** The Amended Sources of Funding budget should show any sources of funding associated with a new or revised program that was not included in the previously submitted Abbreviated NHHP. The amended budget should list all sources that were described in the previously submitted Abbreviated NHHP that will continue to be funded under the amended Abbreviated NHHP. 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.

**Line 12:** **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 Abbreviated NHHP that will continue to be funded under the amended Abbreviated NHHP. 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. DHHL is required to fill out the budget on Line 2 for all NHHBG-ARP resources allocated to each of the NHHBG-ARP eligible activities. The revised budget must include both the NHHBG-ARP funds from the current FFY funding allocation and the NHHBG-ARP funds to be expended. For additional information on completing a Uses of Funding budget, see Section 5, Line 2.