

INDIAN HOUSING PLAN AND ANNUAL PERFORMANCE REPORT FORM GUIDANCE

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). Specifically, this guidance describes how a recipient of the Indian Housing Block Grant (IHBG) can complete the required IHP and APR forms.

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 an IHBG, a recipient must submit a One-Year 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 must be included in the IHP. For the remainder of this guidance, the term “IHBG resources” refers to IHBG funds, IHBG program income, Title VI funds, Title VI program income, and 1937 Housing Act funds. The recipient is required to submit the IHP to HUD at least 75 days prior to the start of its 12-month program year, as required by NAHASDA § 102(a)(1)(A). 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 enter 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 One-Year 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. Recipient programs that are partially funded by IHBG resources must be included in the APR. If the recipient wishes to report on programs funded by other sources, it may do so.

Each recipient submits one IHP each year that covers the activities it plans to undertake during its upcoming 12-month program year, including any uncompleted activities carried over from a prior year plan. The IHP must be submitted no later than 75 days before the beginning of the recipient’s program year. If the deadline date falls on a Saturday or Sunday, the submission date must be the following Monday. The IHP also can be faxed or sent electronically to the Area ONAP. Title I, § 101(b)(2) of NAHASDA provides authority for HUD to waive the submission requirements of § 101(b)(1) for up to 90 days. Requests for waivers of the deadline for IHP submission should be submitted to the recipient’s Area ONAP. The waiver request can be submitted at any time before or after the IHP submission deadline; however, an extension may only be granted for up to 90 days after the original deadline.

- The Federal Fiscal Year (FFY) is always October 1 to September 30 and is always in advance of the calendar year. For example, FFY 2018 starts on October 1, 2017, and ends on September 30, 2018.
- The recipient’s program year for 2018 could start on October 1, 2017; January 1, 2018; April 1, 2018; or July 1, 2018. The due date of the IHP will depend on the recipient’s chosen program year (PY). Examples for FFYs 2018 and 2019 are provided below.

<i>FFY 2018</i>	<i>Recipient PY</i>	<i>IHP Due Date (75 calendar days prior to start of PY)</i>
Oct. 1, 2017 – Sept. 30, 2018	October 1 – September 30	July 18, 2017
	January 1 – December 31	October 18, 2017
	April 1 – March 31	January 16, 2018
	July 1 – June 30	April 17, 2018

<i>FFY 2019</i>	<i>Recipient PY</i>	<i>IHP Due Date (75 calendar days prior to start of PY)</i>
Oct. 1, 2018 – Sept. 30, 2019	October 1 – September 30	July 18, 2018
	January 1 – December 31	October 18, 2018
	April 1 – March 31	January 16, 2019
	July 1 – June 30	April 17, 2019

In some years, the U.S. Congress does not appropriate funds until well into the FFY. For example, even though the FFY starts on October 1, it is not uncommon to have the IHBG appropriation occur in January. Thus, the recipient may not know its final IHBG grant amount until January. To address these instances, HUD runs a draft of the IHBG formula using the anticipated level of funding and sends this information to the recipient using the Formula Response Form.

If the final appropriation is unknown at the time the IHP is due, the recipient may base its IHP budget on this estimated IHBG amount or the previous year’s IHBG amount. When the final appropriation is known, the recipient should update the IHP in its files to include the final amount. For any recipient whose IHP has already been found in compliance, once the final budget appropriation is available, the Area ONAP will automatically process the grant agreement and send it to the recipient.

If the recipient adds a new activity or reduces its support for 1937 Act housing, it must submit an IHP amendment using the form provided in Section 16 of the IHP prior to the recipient’s program year end. If the recipient does not add a new activity or reduce its support for 1937 Act housing, then any other changes can be reflected in the APR submission.

If appropriations are delayed and a recipient has expended its IHBG funds from prior years, the recipient can access interim funding after a Notice has been published by HUD, provided it has submitted an IHP, and HUD has determined the IHP to be in compliance. To take advantage of this flexibility, the recipient’s authorizing official must submit a written request to HUD.

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. Examples for FFYs 2018 and 2019 are provided below.

<i>FFY 2018</i>	<i>Recipient PY</i>	<i>APR Due Date (90 calendar days after the end of PY)</i>
Oct. 1, 2017 – Sept. 30, 2018	October 1 – September 30	December 29, 2018
	January 1 – December 31	March 31, 2019
	April 1 – March 31	June 29, 2019
	July 1 – June 30	September 28, 2019

<i>FFY 2019</i>	<i>Recipient PY</i>	<i>APR Due Date (90 calendar days after the end of PY)</i>
Oct. 1, 2018 – Sept. 30, 2019	October 1 – September 30	December 29, 2019
	January 1 – December 31	March 31, 2020
	April 1 – March 31	June 29, 2020
	July 1 – June 30	September 28, 2020

The recipient is required to submit its IHP and APR data using the completed 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 55IT##### or 55IH#####.
- 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, 2017 to September 30, 2018; January 1, 2018 to December 31, 2018; April 1, 2018 to March 31, 2019; or July 1, 2018 to June 30, 2019. 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 2018 runs from October 1, 2017 to September 30, 2018, and FFY 2019 runs from October 1, 2018 to September 30, 2019.
- 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. See Section 8 for the IHP Tribal Certification form that must be completed by each tribe and included in the IHP.
- 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 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 or estimated amount of IHBG formula funds. If the grant amount has not yet been finalized for the specific FFY, the recipient may either use the IHBG estimate provided by HUD on the Formula Response Form or the previous FFY's actual IHBG amount. Once the final IHBG grant amount is known, the recipient should update the IHP in its internal files to reflect that actual grant amount. HUD will not conduct a review of the updated IHP once the actual grant amount is known. However, if the recipient chooses to add additional activities not already described in the plan, or the recipient chooses to reduce funding to protect and maintain the viability of 1937 Act housing, the recipient will be required to amend the IHP and submit it to the Area ONAP for review prior to the end of the recipient's program year. See Section 16 of this Guidance for more information on amending an IHP.

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 identifies the types of housing needs that the recipient has identified for low-income Indian families and all Indian families in the tribe's jurisdiction.

Line 1: Type of Need. Check the appropriate boxes in Column B and C to identify the types of housing need.

Column B. (Low-Income Indian Families) Check the boxes that describe the estimated types of housing needed and the need for other housing related assistance for low-income Indian families in the tribe's jurisdiction (those earning less than 80 percent of median income). This list should reflect the needs of all low-income Native Americans in the jurisdiction, including tribal and non-tribal members. Check as many or as few needs as are applicable to the recipient's community.

Column C. (All Indian Families) Check the boxes that describe the estimated types of housing needed and the need for other housing related assistance for all Indian families in the tribe's jurisdiction, including non-low-income families.

Line 2: Other Needs. If "Other" was checked for Line 1, describe the specific housing needs that are not included among the other types of need. This line should include a description of the housing needs of low-income and non-low-income Indian families in the tribe's jurisdiction, as applicable.

Line 3: Planned Program Benefits. Describe how the One-Year IHP's planned IHBG programs will address the affordable housing needs identified in Lines 1 and 2. For example, if the recipient checked that there is a need for college housing, it would then describe how the recipient's planned program(s) addresses this need.

For many tribes, affordable housing need far exceeds funding, and so it is not expected that all identified needs will be able to be addressed through the One-Year IHP.

Line 4: Geographic Distribution. Describe how the program intends to:

- distribute assistance throughout the geographic area, and
- how this ties to the housing needs of low-income families.

For example, if the recipient intends to focus its rental housing program on buying units in a nearby county, the recipient should explain that this distribution of assistance meets the needs of low-income tribal members living in that area.

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 One-Year IHP. The recipient can select any combination of activities eligible under NAHASDA and intended outcomes and outputs that are based on local needs and priorities. There is no maximum or minimum number of eligible activities or intended outcomes and outputs. Rather, the One-Year IHP should include a sufficient number of eligible activities and intended outcomes to fully describe any tasks that the recipient intends to fund in whole or in part with IHBG resources during the coming program year.

The One-Year IHP is not required to include eligible activities or intended outcomes and outputs that will not receive IHBG resources. For example, the recipient may be planning to apply for Low Income Housing Tax Credits (LIHTC) from its state. If those tax credit projects will not receive IHBG resources, they are not required to be described in the IHP. However, the recipient may wish to include non-IHBG activities in the IHP to provide tribal members with a more complete picture of housing activities.

- If an activity will receive partial funding from an IHBG resource, it must be described in the IHP.

- For example, if the recipient uses IHBG-funded staff persons to manage, inspect, or maintain an LIHTC-funded rental project, that project would be considered an IHBG-assisted project and the related activities must be described in the IHP.

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

Regarding loan repayments made with IHBG funds, describe planned loan repayments in Section 5, Line 4 of the IHP, and describe actual loan repayments in Section 5, Line 5 of the APR. Report the planned and actual amount of loan repayments in the dedicated row of the Uses of Funding budget (Section 5, Line 2), except as noted in the following instructions for Column O in the Uses of Funding table. Column O should show the IHBG funds that were expended in the previous 12-month program year. If the recipient borrowed and repaid a loan or a portion of a loan in the same year using IHBG funds, show the repayment of the principal amount in the IHBG program line in the Uses of Funding table and report loan interest payments and loan expenses in the Loan Repayment line in the Uses of Funding table.

For the IHP, complete the **unshaded** sections to describe the planned activities, outcomes and outputs in the coming 12-month program year. The recipient must complete Lines 1.1 through 1.4, Lines 1.6 and 1.7, and Line 1.9 for each eligible activity or program planned for the One-Year IHP. For the APR, complete the shaded sections to describe actual accomplishments, outcomes, and outputs for the previous 12-month program year. 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. The program name should easily identify the program and should be unique. It is recommended that a unique identification number be used in front of each One-Year IHP program name. This might be especially helpful for tracking similar program types from year to year or within a single 12-month period. This unique number can be any number of the recipient's choosing, but it should be simple and clear so that staff can track tasks and results under the program and maintain appropriate file documentation tied to this program. For example, the recipient could number programs chronologically: 2018-01, 2018-02, 2018-03, etc.

Line 1.2: Program Description. The program description summarizes each program that will be funded with IHBG resources during the 12-month program year. At a minimum, the recipient must describe what specific type of projects will be developed under the planned program.

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

For example, assume that the recipient has chosen the eligible activity of "Tenant Based Rental Assistance," and an intended outcome that will "Assist Affordable Housing for College Students." The program description might then

state, “*The Tribe will assist eligible Native Americans to help them pay their private market rent while attending any university in the state. Priority for this program is for tribal members who wish to become certified teachers or medical professionals because these services are needed for the Tribe’s continued well-being.*”

- If a recipient intends to provide any assistance using IHBG 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.
- If a recipient wants to track two types of outcomes for a program it must identify each program separately. For example, a recipient may have a program description of Tenant Based Rental Assistance for both College Housing Students and other Rental Assistance. If the recipient wants to track outcome (6) Assist affordable housing for low income households and outcome (8) Assist affordable housing for college students, it must have two programs for Tenant Based Rental Housing.
- 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.
- **If a recipient chooses to establish and maintain a Reserve Account for planning and administrative expenses, the recipient should include a program for this eligible activity in its annual IHP.** The program description should identify the actual amount of funds set aside to establish or maintain the Reserve Account. The recipient must also ensure that the maximum amount of reserves that a recipient may have available at any one time, whether in one or more accounts, is calculated in accordance with 24 CFR § 1000.239 and Program Guidance 2014-10 (R) (Reserve Accounts for Administration and Planning). In Line 1.2, the recipient must describe how it determined the allowable reserve amount. NOTE: Planned or actual expenditures from a Reserve Account are included in the allowable spending cap for planning and administrative expenses.

The One-Year IHP program descriptions should include any program that will receive IHBG resources during the upcoming 12-month program year, even if some of the program tasks will take longer than 12 months to complete.

For example, assume the recipient is going to run a program that will construct 20 new rental units. However, during the coming program year the recipient will only acquire the land and develop the plans and specifications. Even though the units will not be completed during the 12-month program year, the program must still be described in the IHP, and the IHP must still be determined to be compliant by HUD before the recipient can spend IHBG funds on these tasks.

In many cases, the recipient may be funding programs on an on-going basis year after year. For example, some recipients have an on-going program to modernize their 1937 Act rental units. In these instances, the activity should be listed in each One-Year IHP. In some cases, the program will stay the same year to year. The recipient can copy the program/activity description from one IHP to the next year’s IHP.

NOTE: The recipient should update the budget (Section 5) and planned outputs table (Line 1.9) to reflect the actual volume of work anticipated in the coming program year.

Line 1.3: Eligible Activity Number. For each identified program, select one activity number that best fits the program from the Eligible Activities list. Otherwise, the recipient may wish to establish separate programs or change the eligible activity number in a subsequent year. For example: a housing construction program could be done in a phased approach and each phase would be a separate program. Land acquisition and site preparation could a program and the project’s housing construction could be another program. This approach makes it easier to plan and track a complex, multi-year project such as housing construction.

All activities that will use IHBG funds must be eligible under the statute and regulations. If the recipient is unsure about the eligibility of an activity, contact your Area ONAP. It may be necessary to propose a model activity for HUD review and approval.

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.

This line is not applicable to a Reserve Account.

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

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.

This line is not applicable to a Reserve Account.

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 One-Year IHP. Please note that assistance for families whose incomes fall within 80 to 100 percent of the median must be established as a separate program.

- Using the example provided previously in Line 1.2 about the college student rental assistance program, 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.
- This line is not applicable to a Reserve Account.

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.

- Continuing with the college student example, the description should include the type of rental assistance that is planned, what type and size of rental units will be considered acceptable, whether utilities will be included in the assistance, and the like. The recipient might want to determine that the amount of the rental assistance for each household will be based on the difference between 20 percent of the household’s adjusted monthly income and the private-market rent to be charged by the owner. In addition, the recipient might set an overall rent limit of \$1,000 per month. These 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. For example, the recipient might state that it will base assistance on the work write-up for a rehabilitation program, capped by the TDC.

- This line is not applicable to a Reserve Account.

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 constructed 10 new homes using IHBG funds and all passed final inspection; rehabilitated 3 homes using IHBG program income; and/or completed the planning phase of a 13-unit subdivision using a Title VI loan.
- Another example might be that the recipient reports it was able to initiate a housing rehabilitation program by completing the installation of new roofs on all identified units; however, it was unable to complete interior renovations on the units because of unanticipated plumbing repairs. Therefore, the recipient could not complete its rehabilitation program.

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

Provide an analysis and explanation of cost overruns or high unit costs, in accordance with 24 CFR 1000.512(b)(3). HUD publishes total development costs periodically. For current and prior total development cost limits, visit: https://www.hud.gov/program_offices/public_indian_housing/ih/regs/notices. Specifically, Notices PIH 2016-07 and 2010-47 provide, respectively, the current cost limits and additional information about total development costs.

Line 1.9: Planned and Actual Outputs for 12-Month Program Year. 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-assisted units to be completed, households to be served, and/or acres to be purchased for IHBG-assisted housing development for each planned activity during the upcoming 12-month program year.

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
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)

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

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 IHP for activities related to unit construction, rehabilitation, or acquisition, the recipient should estimate the number of IHBG-assisted units that will be completed during the upcoming the 12-month program year. If the recipient estimates that the construction/rehab/acquisition will be started in the coming 12 months, but will be completed in a future program year, that unit should not be listed on Line 1.9 (Planned and Actual Outputs for the 12-Month Program Year).
- The recipient should enter the number of IHBG-assisted units ONLY. When estimating the number of IHBG-assisted units to be completed, identify whole units only. For example, if a project includes 5 units and 50 percent of the project's funding is from IHBG, the number of IHBG-assisted units would be 3 rather than 2.5.
- For assistance to households, the recipient should estimate the total number of households that will be assisted by that particular activity during the upcoming 12-month program year. In some cases, these households may also be assisted by other programs offered by the recipient and listed in the IHP. Each program should be counted separately and the recipient is not required to deduct the number of households assisted under more than one program.
- This line is not applicable to a Reserve Account.

On the APR side of Line 1.9, enter the actual number of IHBG-assisted units completed, households assisted, and/or acres purchased for IHBG-assisted housing development during the 12-month program year. Use the same guidelines described in the bulleted items above when defining the actual number of outputs. Note: If the actual output is dollars spent (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, severe weather or natural disasters can cause significant 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.

- This line is not applicable to a Reserve Account.

Remember to complete Lines 1.1 through 1.10 for each planned activity funded by IHBG 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 identifies how the recipient intends to maintain and operate its 1937 Act housing units, and whether it intends to demolish or sell any units during the upcoming 12-month period.

Line 1: Maintaining 1937 Act Units. Describe specifically how the recipient will maintain and operate 1937 Act housing units to ensure that these units will remain viable. The description could include how the recipient intends to adhere to its maintenance and inspections policies during the upcoming 12-month period, and the relationship between the planned budget for maintaining and operating 1937 Act housing units to the planned maintenance and operation expenditures. The recipient can use this space to describe any special initiatives to improve the viability of 1937 Act housing units through targeted or intensified maintenance. If the recipient does not have any 1937 Act housing units in its inventory, enter N/A and continue to Line 2.

Line 2: Demolition and Disposition. Describe any planned demolition or sale of 1937 Act or NAHASDA-assisted housing units. If the recipient is planning on demolition or disposition of these housing units, be certain to include the timetable for any planned demolition or disposition and any other information that is required by HUD with respect to the demolition or disposition, in accordance with 24 CFR § 1000.134.

The recipient must secure HUD approval prior to the demolition or disposal of a 1937 Act or NAHASDA-assisted housing unit. Once a 1937 Act housing unit is demolished or disposed, the recipient must complete and submit to HUD the Formula Response Form (HUD-4117) that provides an accurate, up-to-date count of the recipient's inventory of 1937 Act units.

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 resources that are expected, and how these funds are planned to be spent. The recipient is also required to report on other sources of funds (leveraged funds such as Indian Community Development Block Grant (ICDBG), other federal funds, Low Income Housing Tax Credit, and non-federal funds) if those funds will be used in combination with IHBG resources for a project or program. If other, leveraged, sources (Rows 7-10) of funds are **not** combined with IHBG resources, reporting on them is optional.

- For example, assume that a recipient has \$300,000 of ICDBG assistance that it plans to use to build a community center. IHBG funds will not be used to construct this center. So, these ICDBG funds do not need to be listed in the IHP or APR. The recipient could describe the community center in its IHP but would need to clarify that IHBG funds are not planned for that activity.
- Conversely, if a recipient uses IHBG funds for the operation of the ICDBG-funded community center that provides IHBG-funded services, then that ICDBG expenditure is for an IHBG-assisted project and it must be described in both tables.
- The estimated amount of program income on hand and estimated amount of program income to be received must be shown on Row 2 of the Sources of Funding table.

Line 1: Sources of Funding. For the IHP, this table identifies the estimated or anticipated sources of funding for the upcoming 12-month program year. The table is intended to cover all the funds to be expended on IHBG-assisted activities during the One-Year IHP period. As noted above, the recipient is not required to list other sources of leveraged funds (Rows 7-10) unless those funds will be combined with IHBG in a project.

The Sources of Funding table must include the amounts of private loans or tribal loans that will be used for NAHASDA-eligible activities, which will later be reimbursed with IHBG funds. For example, assume that a tribe lends \$100,000 for the acquisition of land that will be used to develop affordable housing for low-income Native American families. Later, the recipient will use its IHBG grant to repay this loan. The \$100,000 of assistance must be listed as a source of funds in the chart as "non-federal funds." The recipient is cautioned that all such transactions must follow all applicable NAHASDA and other federal rules, such as environmental review, labor standards, relocation/acquisition, etc.

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

Column A (*Estimated Amount on Hand at Beginning of Program Year*): This column should show the amount of funds already in an account for the recipient (whether at U.S. Treasury, in a local investment account, or cash on hand). This includes all “carry over” IHBG funds from previous years. The recipient is required to include all sources that will be used to leverage projects or programs with IHBG resources. In addition, the recipient is required to include program income, unexpended 1937 Act program funds that remain with the TDHE or tribe, as well as remaining 1937 Act reserves. Unexpended 1937 Act program funds and 1937 Act reserves must both be used for eligible affordable housing activities.

The types of leveraged non-IHBG funds include:

- “ICDBG,” the Indian Community Development Block Grant is a competitive grant program available to tribes and administered by HUD;
- “Other Federal Program Funds” might include funds from the U.S. Department of Agriculture, Indian Health Service, Bureau of Indian Affairs, or any other federal agency;
- “LIHTC,” the Low-Income Housing Tax Credit, is an Internal Revenue Service (IRS) program that works through state agencies and provides developers with tax credits in return for funding affordable housing; and
- “Non-Federal Funds” could be any other type of funds that will be used for projects or programs in combination with IHBG resources, including tribal contributions, tribal loans, private funds, non-program income, or assistance from nonprofits.
- NOTE: Estimated, expected leveraged funding must be described in Line 3.

Column B (*Estimated Amount to be Received During 12-Month Program Year*): This column should show the new funding to be received, including the total of the new IHBG allocation for the FFY and any funds that are expected to be received at any point during the 12 months (including program income), if those funds are associated with a program or activity outlined in the plan.

Column C (*Estimated Total Sources of Funds*): This column should show the sum of the funds on hand from Column A and the new funds received from Column B.

Column D (*Estimated Funds to be Expended During 12-Month Program Year*): This column should show the amount of funds from Column C that the recipient anticipates expending during the upcoming 12-month program year. The amount in Column D must never exceed the amount in Column C. The amount in Column D should be directly related to the 12-month activities listed in the One-Year 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. The calculation is based on the amount of available funds and the amount budgeted to be spent, or the amount in Column C minus the amount in Column D.

With HUD approval, the recipient is permitted to draw down IHBG funds and invest those funds for a maximum 5-year period in a secure, approved type of investment. (For additional information, see

Notice PIH 2010-33, extended by Notice PIH 2015-08.) The Estimated Sources of Funding table does not have a separate row for IHBG investments as a source of funds. For the purposes of the IHP, invested IHBG funds are treated the same as if the IHBG funds were in the recipient’s LOCCS account.

Hypothetical Example: Assume that a recipient has \$200,000 of IHBG funds currently in an investment account, it has another \$250,000 of existing IHBG assistance in its LOCCS account at HUD, and it anticipates receiving another \$800,000 in IHBG grant funds during the year. It intends to expend \$100,000 of the existing investments in the next program year and it will invest another \$300,000 during the program year. In total, the recipient plans to expend \$700,000 on eligible affordable housing activities during its program year, of which \$100,000 will come from the investment account and \$600,000 will come from its LOCCS account.

- The decision to invest an additional \$300,000 of IHBG funds would have no effect on Column A. The estimated amount of IHBG on hand at the beginning of the year would be \$450,000 (\$250,000 in LOCCS and \$200,000 in investments), regardless of whether these funds are in LOCCS, or in an approved investment.
- The amount of funds expected to be received during the program year at Column B, Row 1 would be the \$800,000 in new IHBG grants. Any interest anticipated or earned on the investments during the program year would be reported on the Row 2 for “IHBG Program Income.”
- Thus, the estimated total sources of IHBG funds at Column C would be \$1,250,000 (\$800,000 plus \$450,000).
- In Column D the recipient would indicate the \$700,000 in IHBG funds it intends to expend on eligible activities during the program year, regardless of whether the funds are drawn from LOCCS or from an investment account.
- In this example, the IHBG carryover would be \$550,000 (\$1,250,000 minus \$700,000). Of this amount, the recipient would know that \$400,000 is in an investment account (\$200,000 originally invested, minus \$100,000 of investments withdrawn, plus \$300,000 of new investments), and \$150,000 will remain in its LOCCS account (\$1,250,000 total available, minus \$700,000 expended, minus \$400,000 in investments), but this would not be separately listed in the Sources of Funding table. In Column E, if the recipient plans to leave funds in an approved investment and plans that those funds will remain at the end of the program year, or if the recipient plans to add new investments during the year, then those would be indicated together with the other IHBG funds as a part of the estimated unexpended funds, in Column E.
- Regardless of the decisions regarding investments, the recipient’s IHP must clearly indicate how the \$700,000 will be used during the upcoming 12-month program year.

Line 1: Sources of Funding. For the APR, the recipient reports on the actual sources of funding received and expended during the program year. Fill Columns F, G, H, I, J, and K.

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

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

the APR. Examples of “funds on hand” would be funds undisbursed from the recipient’s LOCCS account, funds that are in the recipient’s bank account, or any funds that are available to the recipient that have not yet been expended. In addition, “funds on hand” includes any IHBG amounts invested pursuant to 24 CFR 1000.58.

Column G (*Actual Amount Received During 12-Month Program Year*): This column should show the funds that were received under a grant agreement or other firm commitment during the previous 12-month program year. The recipient must report on any funds received that were used in conjunction with IHBG resources. Describe actual leveraged funding received in Line 4.

Note that the IHBG program income was an estimate in the IHP; for the APR it should be an accurate accounting of the entire amount of program income received in the previous 12-month program year. Thus, the recipient must track the receipt and expenditure of program income throughout the year so that it can provide an accurate accounting of the total amount received in Row 2. It is not sufficient to only report on the program income “on hand” at the end of the program year. Rather, the recipient must account for all program income earned throughout the year, including that program income that has already been disbursed for an activity.

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

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

Column J (*Actual Unexpended Funds Remaining at the End of the Program Year*): This column should show the amount of unspent funds based on the amount of funds 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 IHP, this table shows how the anticipated funds are planned to be used during the upcoming 12-month program year. The table is organized by the programs identified by the recipient in Section 3. Each intended program name and unique identifier from Section 3, Line 1.1 should appear as a row on this table. For the IHP, fill Columns L, M, and N, as described below.

- It is not acceptable to show a use of funds that does not correspond to a planned one-year program.
- If the Area ONAP cannot readily tie a planned use of funds to a stated one-year program, HUD will notify the recipient that the IHP must be revised prior to a determination that the IHP is in compliance with NAHASDA.
- For the purposes of the Uses of Funding table, IHBG (only) refers to the grant amount. Any IHBG program income, Title VI funds, or Title VI program income should be included with “All Other Funds” in Column M.
- See Section 6, Line 4 for information on calculating planning and administrative expenses.

If the recipient plans to use some of its IHBG funds during the upcoming 12-month program year to repay an existing Title VI loan or a private loan, then that planned repayment must be listed on the Loan Repayment row at the bottom of the Uses of Funding table. If the recipient lists a loan repayment, it must describe at Line 3 the associated loan and the eligible activity the loan repayment supports. The recipient must ensure that all IHBG and other federal requirements were followed at the time that the project was initially funded. The recipient should not repay any loan with IHBG resources if the program was not previously listed in an IHP that HUD determined to be in compliance with NAHASDA.

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

Column M (*Total All Other Funds to be Expended in the 12-Month Program Year*): This column should show the planned expenditure of other, non-IHBG funds during the upcoming 12-month period. The total of Column M must not exceed the total from Column C, Rows 2-10 in Line 1 (Sources of Funding table).

Column N (*Total Funds to be Expended in 12-Month Program Year*): This column should show the sum of the IHBG-budgeted expenditures and the non-IHBG budgeted expenditures over the upcoming 12-month program year, or Column L plus Column M. The total of Column N should equal the total of Column D in Line 1 (Sources of Funding table).

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. It would not include amounts drawn down and placed in investments.

If the recipient is showing actual expenditures for a program or eligible activity that was not included in the IHP found in compliance by HUD, it must submit an amended IHP before the 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, P, and Q. **NOTE:** For the purposes of the Uses of Funding table, IHBG (only) refers to the grant amount. Any IHBG program income, Title VI funds, or Title VI program income should be included with “All Other Funds” in Column P.

Column O (Total IHBG (Only) Funds Expended in 12-Month Program Year): This column should show the IHBG funds that were expended in the previous 12-month program year. If the recipient borrowed and repaid a loan or a portion of a loan in the same year using IHBG funds, show the repayment of the principal amount in the IHBG program line in the Uses of Funding table and report loan interest payments and loan expenses in the Loan Repayment line in the Uses of Funding table.

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

Column P (Total All Other Funds Expended in 12-Month Program Year): This column should show all other funds that were expended in the previous 12-month program year. Other funds include any program income, Title VI, and all non-IHBG funds used to leverage IHBG projects, such as any LIHTC or ICDBG funds in an IHBG-funded project. The total of Column P cannot exceed the total of Column H, Rows 2-10 in Line 1 (Sources of Funding table).

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

Line 3: Estimated Sources or Uses of Funding. This text box can be used to further explain any estimated amounts in the budget. If IHBG resources will be leveraged with other funds in the same projects or programs, the recipient must describe that planned leveraging in this box. The recipient also must use this box if it has stated that it plans to use IHBG grant funds or IHBG program income to repay an existing loan. In that case, describe the loan, the associated eligible activity, and the IHP program number.

Line 4: APR. This text box can be used to further describe any actual expenditure during the previous 12-month program year. This box must be used if a loan repayment has been listed on the Uses of Funding table. The text must describe how the repayment was used, including listing the IHP program number associated with the repayment. In addition, this box should be used to describe any leveraged funds that were received during the previous 12-month program year and expended in conjunction with IHBG funds.

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 of the guidance covers several sections of the IHP and APR that are required by NAHASDA or its regulations. Some of the sections must be submitted by all recipients, and others may not be applicable to a particular recipient. See the text below for more information on required submissions.

Line 1: Useful Life/Affordability Period(s). Sections 205(a)(2) and 209 of NAHASDA and 24 CFR § 1000.142 require that housing units that are assisted with IHBG resources remain affordable to low-income families over a period known as the “useful life” of the unit. Each recipient must determine the useful life timeframe for the units that will be assisted with IHBG resources during the One-Year IHP period. The useful life provisions apply to all housing units assisted with IHBG resources except for Mutual Help homes developed under the U.S. Housing Act of 1937 (see 24 CFR § 1000.145). See Recipient Guidance 2014-09(R) for further information on useful life and binding commitments.

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

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

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

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

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

Line 2: Model Housing and Over-Income Activities. A Model Activity is one that is related to affordable housing but is not specifically described as eligible in NAHASDA. (See NAHASDA Section 202(6), and 24 CFR § 1000.108.) Line 2 is only applicable if the recipient intends to fund a Model Activity, **or** if it wishes to serve Native American households whose incomes exceed 100 percent of the median income **or** anticipates expending more than 10 percent of its IHBG to serve families whose incomes fall between 80 percent and 100 percent of the median.

The recipient must get HUD approval if it wants to serve households above 100 percent of median, **or** if it wants to spend more than 10 percent of its IHBG funds to assist households at between 80 percent and 100 percent of median income.

If the recipient wishes to implement a Model Activity under Section 202(6) of NAHASDA, or if it wishes to serve non-low-income households (as identified in Section 201(b) of NAHASDA and 24 CFR § 1000.108), those activities may be described in Line 2 or as a separate submission. If the recipient has not already included a completed Section 3 with the Model Activity request the recipient **must** complete the IHP portions of Section 3 (Program Descriptions) for each approved Model Activity by submitting an IHP amendment. The amended IHP, including the approved model activity, must be used when submitting the APR.

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

- For more information on Model Activities, refer to Recipient Guidance 2013-09 at https://www.hud.gov/program_offices/public_indian_housing/ih/codetalk/nahasda/guidance
- For additional information on assisting non-low-income households, refer to PIH Notice 2014-02 at: https://www.hud.gov/program_offices/public_indian_housing/ih/regs/notices

Line 3: Tribal and Other Indian Preference. This section is only required if the recipient will offer a preference in housing for tribal members over all other Native American households. Section 201(b)(5) of NAHASDA and 24 CFR § 1000.120 allow preference for tribal members and other Indian families. If preference will be given to tribal members or other Indian families, the preference policy must be described in the text box.

Line 4: Anticipated Administrative and Planning Expenses. NAHASDA § 102(b)(2)(C)(ii) and 24 CFR § 1000.238 specify spending caps for planning and administrative expenses, as shown below. For further information on administrative and planning expenses, see Notice PIH 2014-15 at https://www.hud.gov/program_offices/public_indian_housing/ih/regs/notices.

<i>Annual IHBG Grant Amount</i>	<i>Administrative and Planning Spending Cap</i>
\$500,000 or Less	30%
More than \$500,000	20%

In accordance with 24 CFR § 1000.238, a recipient may request HUD approval to exceed the 20 or 30 percent spending cap.

A recipient that receives more than \$500,000 may use up to 20 percent of the annual expenditures of grant funds or up to 20 percent of the annual grant amount, whichever is greater. When a recipient is receiving grant funds on behalf of one or more grant beneficiaries, the recipient may use up to 20 percent of the annual expenditure of grant funds or up to 20 percent of the annual grant amount, whichever is greater, of each beneficiary whose grant amount is greater than \$500,000.

A recipient that receives \$500,000 or less may use up to 30 percent of the annual expenditures of grant funds or up to 30 percent of the annual grant amount, whichever is greater. When a recipient is receiving grant funds on behalf of one or more grant beneficiaries, the recipient may use up to 30 percent of the annual expenditure of grant funds or up to 30 percent of the annual grant amount, whichever is greater, of each beneficiary whose grant amount is \$500,000 or less.

If a recipient receives IHBG funds on behalf of one or more beneficiaries and there is a blend of spending cap maximums among the beneficiaries, then the recipient must describe the differing percentages, and identify the percentage applied to each beneficiary grant amount.

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

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

- 1) Name of each beneficiary
- 2) Amount of each beneficiary allocation or annual expenditures
- 3) Applicable percentage cap for each beneficiary allocation
- 4) Actual dollar amount of each cap
- 5) Expenditures (if cap is based on amount expended)
- 6) Combined cap dollar amount

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

<i>Name of Each Beneficiary</i>	<i>a) Formula Allocation</i>	<i>b) Percentage Allowed</i>	<i>c) Cap Based on Annual Grant Amount (ab x b)</i>	<i>d) Annual Expenditures</i>	<i>e) Cap Based on Expenditures (d x b)</i>
Tribe A	\$600,000	20%	\$120,000	\$450,000	\$90,000
Tribe B	\$300,000	30%	\$90,000	\$600,000	\$180,000
Subtotal			\$210,000		\$270,000

In this example, the maximum amount that the recipient can spend on administrative and planning expenses is \$270,000. The calculation for the budgeted administrative and planning expense must be included on Line 4 in Section 6 of the IHP. Any revision to the calculation based on actual expenditures must be included in Line 5 in Section 6 of the APR.

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

Line 5: Actual Administrative and Planning Expenses. In Line 5, the recipient is required to state if and why it exceeded the allowable planning and administrative spending cap. Expenditures drawn from a Reserve Account(s) should be included when calculating the actual planning and administrative spending cap.

A recipient that receives grant funds on behalf of other grant beneficiaries should explain in Line 5 if and how the calculation of actual planning and administrative expenses was modified from what was stated in the IHP (Line 4 above).

Line 6: Expanded Formula Area – Verification of Substantial Housing Services. This section is only required if the recipient expanded its Formula Area after Federal Fiscal Year 2003 in accordance with 24 CFR § 1000.302 Formula Area (2).

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

approved, then the recipient must resubmit a Formula Area expansion request to the IHBG Formula Customer Service Center for consideration.

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

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

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

Line 7: **APR.** If the recipient was approved in accordance with 24 CFR 1000.302 Substantial Housing Services (1) or if the recipient was approved for expansion after Federal Fiscal Year 2003 but before May 21, 2007, list the actual amount of IHBG funds and funds from other sources expended by the recipient in that expanded area during the recipient's previous 12-month program year for all AIAN households and for only AIAN households with incomes 80 percent of median income or lower.

If the recipient was approved on or after May 21, 2007, in accordance with 24 CFR 1000.302 Substantial Housing Services (2), only list the actual amount of IHBG funds expended by the recipient in that expanded area for all AIAN households and for only AIAN households with incomes 80 percent of median income or lower during the recipient's previous 12-month program year.

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.

- 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 provides additional monitoring information for HUD. The recipient must describe if and how it conducted self-monitoring or an annual compliance assessment. The recipient must then describe the monitoring or assessment results and planned corrections of the issues identified. Recipient self-monitoring or annual compliance assessment must include any sub-recipients, if applicable.

If the recipient has executed a Self-Monitoring Mutual Agreement with its Area ONAP, then the recipient should submit the annual independent assessment of the recipient's program(s) with the APR to the Area ONAP. This would include any deficiencies that were identified during the assessment and the actions to be taken to correct the deficiencies. If the self-monitoring plan and/or policy have changed since the last year, the recipient should also submit a copy of the revised plan and/or policy. For additional information, see Program Guidance 2007-08 at: https://www.hud.gov/sites/documents/DOC_8176.PDF.

- Line 1:** Indicate whether the recipient has a self-monitoring procedure and/or policy.

- Line 2:** If the recipient is a TDHE, indicate whether the tribe conducted formal monitoring of the TDHE's compliance with IHBG requirements.
- Line 3:** Indicate whether the recipient completed the annual compliance assessment of its IHBG activities, including monitoring of its sub-recipients, as required. For more information, see Program Guidance 2005-04 (Recipient Self-Monitoring) at: http://portal.hud.gov/hudportal/documents/huddoc?id=DOC_8194.pdf, and Program Guidance 2012-03 (Monitoring Plans for Recipients) at: <http://portal.hud.gov/hudportal/documents/huddoc?id=guidance2012-03.pdf>
- Line 4:** Describe the self-monitoring activities conducted during the previous 12-month program year, including housing inspections conducted. Identify the corrective actions taken or planned to improve performance and ensure compliance with IHBG requirements. The recipient should be specific enough about the monitoring activities and any corrective actions so that the HUD reviewer can understand the recipient's self-monitoring process and results.

11. INSPECTIONS

Statutory Reference: [403(b)]

The Inspection of Units table is used to record the results of the inspections of the recipient's HUD-assisted housing. The requirement to periodically inspect units applies to all units under the recipient's control. The recipient is not required to inspect every assisted unit every year; however, over time, all units should be inspected. The recipient may take a representative sample of its units and rotate which units are inspected each year. This would include any 1937 Act units, as well as IHBG-assisted units owned by the tribe or TDHE. Because the tribe or TDHE holds the title to Mutual Help units until they are conveyed to the homebuyer, these units need to be inspected as long as the units are within the recipient's control. This does not include units that were assisted under the 1937 Act or NAHASDA, but which are now privately owned, such as private homeownership units. For more information on the inspection requirements, see Notice PIH 2012-45 (Recipient Inspection of Housing Units Assisted under the Native American Housing Assistance and Self Determination Act of 1996 (NAHASDA) and those Assisted Under the United States Housing Act of 1937) at <https://www.hud.gov/sites/documents/PIH2012-45.PDF>.

If the recipient conducted more than one inspection of the same unit during the 12-month program year, the recipient should only report the condition of the unit based on the last inspection. For example, a rental unit is inspected in July as part of an annual inspection program, and it is in standard condition. Then the family moves out in September and the move-out inspection reveals considerable damage to the unit. The unit must be reported based on the September inspection.

- Line 1: Inspection of Units.** Identify the total number of housing units in the recipient's 1937 Act and NAHASDA inventory, the number of units inspected, and the condition of the inspected units. NOTE: For the totals of each column, be careful to add only the subtotal for 1937 Act units and the subtotal for NAHASDA units. Calculating column totals based on all rows will result in over-counting units, so it is important to only total the subtotals. Do not include 1937 Act units with the NAHASDA-assisted units, even if the 1937 Act units have also received NAHASDA funding.

Column A (Activity): Lists the types of HUD assistance; namely, units funded under the 1937 Act and those assisted by NAHASDA.

Column B (Total Number of Units): Enter the total number of units in the recipient's inventory by the types of HUD assistance provided.

Column C (Units in Standard Condition): As a result of the inspections, enter the number of units that are determined to be in standard condition. The definition of "standard" is based on local tribal policy.

Column D (Units Needing Rehabilitation): As a result of the inspections, enter the number of units that need rehabilitation. The need for rehabilitation is based on local tribal policy.

Column E (Units Needing to be Replaced): As a result of the inspections, enter the number of units that need to be replaced. The need for replacement is based on local tribal policy.

Column F (Total Number of Units Inspected): Enter the total number of units inspected. This number should be the total of Columns C, D, and E.

Line 2: This line asks if the recipient complied with its inspection policy.

Line 3: If the recipient answered "no" in Line 2, it must explain why these inspections did not occur during the previous 12-month period, as described in the recipient's inspection policy.

12. AUDITS

Regulatory References: 24 CFR §§ 1000.544 and 1000.548

An IHBG 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 above a certain threshold in federal funding during the APR reporting period. The federal expenditure threshold for audits covering Program Year 2015 and earlier is \$500,000 or more, and the federal expenditure threshold for audits covering Program Year 2016 and later is \$750,000 or more.

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, 2017 through December 31, 2017, then the audit period would include IHBG expenditures from January 1, 2017 through December 31, 2017.

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

The IHBG statute requires that the recipient shall make the APR available to citizens in its jurisdiction for public review and comment before it is submitted to HUD. Failure to make the APR available for public comment prior to submission may result in the APR being rejected for a statutory violation. A resubmitted APR requires public comment if significant changes were made such as new table data or new activities. There is no need for public comment on a resubmitted APR when only technical corrections were made.

- Line 1:** Indicate whether the recipient made this APR available for public review and comment before it was submitted to HUD.
- Line 2:** If the recipient is a TDHE, did it submit the APR to the tribe for review and comment before it was submitted to HUD?
- Line 3:** If the recipient did not make the APR available to the public or to the tribe and answered “No” in Line 1 or 2, it must explain why not and when it plans to make the APR available.
- Line 4:** The recipient must summarize the comments it received and how it addressed these comments. The recipient does not have to provide each and every comment, but it should generally summarize all comments and describe its plan for addressing any significant issues.

14. JOBS SUPPORTED BY NAHASDA

Statutory Reference: [404(b)]

This table provides HUD with the estimated number of permanent and temporary jobs that are paid each year in whole or in part with IHBG funds. This estimate should include the number of recipient staff positions, sub-recipient staff positions, and related construction jobs. Unlike in the past, this information is no longer optional.

HUD’s Office of Labor Relations uses the definitions of permanent and temporary employment as provided below.

A permanent employee, full-time or part-time, is one whose employment agreement with the employer is not limited by duration and remains continuous until employment is terminated, voluntarily or otherwise, or unless the employment agreement is altered to include a limit on duration.

A temporary employee, full-time or part-time, is one whose employment agreement with the employer contains conditions under which the employment is limited by duration involving time or task (for example, not to exceed 6 months from hire, or on a date determined by the employer, or upon completion of a specified task(s)).

- Line 1:** Enter the number of permanent jobs funded with IHBG funds each year.

Line 2: Enter the number of temporary jobs funded with IHBG funds each year. If the recipient has reliable information about jobs supported through contracts with construction companies or the like, identify the number of temporary construction jobs.

Line 3: The recipient may provide additional information about the nature of these jobs if it wishes.

15. IHP WAIVER REQUESTS

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

This section of the IHP is only required if the recipient is requesting a waiver of an IHP section or of the IHP submission date. If the recipient requests a waiver, be aware that the IHBG statute requires the waiver be approved before the 90th day after the IHP due date. Waiver requests should be submitted as soon as possible in case HUD determines the waiver needs to be corrected and resubmitted. No resubmission will be accepted after the waiver period has expired. If granted, a waiver is valid for a period not to exceed 90 days. This is not a waiver of IHBG requirements. For further information, see the soon to be published *Program Guidance for Waivers for IHBG Program*.

Line 1: If the recipient needs a waiver of any sections of the IHP, identify those sections by name and section number. If the recipient needs a waiver for the IHP submission date, enter the request.

Line 2: Describe the reason(s) that the recipient is requesting the waiver(s) from Line 1.

Line 3: Describe the specific actions the recipient will take to ensure that it will be able to submit a complete IHP in the future and/or submit the IHP by the required due date. Identify the administrative corrections the recipient intends to implement so that future IHPs will be complete and submitted no later than 75 days prior to the start of the recipient's 12-month program year.

Lines 4-7: Identify the name of the recipient and the official authorized to sign the waiver request. The official must sign and date the waiver request.

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 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 IHP at any time during the Program Year.

There are only two instances when an 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 One-Year 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 IHP to HUD:

- If the revision simply alters the IHBG 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.

Line 11: 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 One-Year IHP. The amended budget should list all sources that were described in the previously submitted One-Year 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 and change the amount of funding in Row 8 (Other Federal Funds) and/or Row 10 (Non-Federal Funds). For additional information on completing an Amended Sources of Funding budget, see Section 5, Line 1.

Line 12: 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 One-Year IHP that will continue to be funded under the amended One-Year 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 resources allocated to each of the IHBG-eligible activities. The revised budget must include both the IHBG funds from the current FY funding allocation and the IHBG funds to be expended in the 12-month program year. The recipient is not required to include other funding sources such as Indian Community Development Block Grant (ICDBG) funds or Low-Income Housing Tax Credits (LIHTC) unless these funds will be combined with IHBG resources. For additional information on completing a Uses of Funding budget, see Section 5, Line 2.

- For example, assume that a recipient has \$500,000 in IHBG grant and anticipated program income available. The recipient's initial IHP submission planned on spending \$300,000 on a homeownership program, \$100,000 on a crime prevention program, and \$100,000 on planning and administration. Early in the year, the recipient decides that it really needs an owner-occupied unit rehabilitation program. So, it elects to cancel the crime prevention program and reduce the homeownership funding to \$250,000. The amended budget should show \$150,000 for owner-occupied rehabilitation, \$250,000 for homeownership and continue to show \$100,000 for planning and administration for a budget total of \$500,000. See Section 5, Line 3 in this guidance for more information.

Line 13: Estimated Sources or Uses of Funding. This text box can be used to further explain any estimated amounts in the budget. If IHBG resources will be leveraged with other funds in the same projects or programs, the recipient must describe that planned leveraging in this box. The recipient also must use this box if it has stated that it plans to use IHBG grant funds or IHBG program income to repay an existing loan. In that case, describe the loan, the associated eligible activity, and the IHP program number.

Line 14: APR. This text box can be used to further describe any actual expenditure during the previous 12-month program year. This box must be used if a loan repayment has been listed on the Uses of Funding table. The text must describe how the repayment was used, including listing the IHP program number associated with the repayment. In addition, this box should be used to describe any leveraged funds that were received during the previous 12-month program year and expended in conjunction with IHBG funds.

Lines 15-18: Identify the name of the recipient and the official authorized to sign the IHP Amendment. The official must sign and date the IHP Amendment.