



Office of Native American Programs

No. 2000-06T

May 11, 2000

TO: All Tribal Government Leaders and Tribally Designated Housing Entities (TDHE)

FROM: Jacqueline Johnson, Deputy Assistant Secretary, PN

TOPIC: Indian Housing Block Grant Program Income

SUBJECT: Accounting for Program Income under the Native American Housing Assistance and Self-Determination Act

Purpose: This transmits Notice PIH 2000-18 (TDHEs), Accounting for Program Income under the Native American Housing Assistance and Self-Determination Act (NAHASDA). The notice provides guidance on accounting for program income generated by the use of disbursement of Indian Housing Block Grant (IHBG) funds.

This Notice was developed by a Workgroup consisting of HUD and tribal or tribally designated housing entity representatives that were appointed by the co-chairs of the Negotiated Rulemaking Committee charged with developing regulations to implement NAHASDA.

This Notice supersedes the Program Income Notice distributed at the Sixth Native American Housing Summit in Portland, Oregon, and any other copies that you may have received in the mail or via HUD's Website prior to this date. Only minor corrections have been made to the text. However, an additional Appendix was added that contains the listing of tribes by cost area. Tribes should refer to the Appendix, "Table of Tribes Included in Cost Areas" to find their cost area. Tribes should then locate their cost area in the Appendix, "Schedule of Maximum Allowable Dwelling Construction and Equipment Costs Per Unit as of 10/1/97" to find their Dwelling Construction and Equipment Costs (DC&E) data.

Also, during the Summit, it was brought to our attention that some housing entities' existing accounting systems do not account for income and expenses on a project basis. Requiring such recipients to calculate income generated from the operation of 1937 Housing Act units assisted with IHBG funds on a per project basis would impose an undue burden. Therefore, recipients with existing accounting systems that do not account for income and expenses on a project basis may consider a project under section 3.4. of this Notice to be all 1937 Housing Act rental units in management and identified as Formula Current Assisted Stock on the tribe's Formula Response Form.

Also included in this packet are commonly asked questions and their answers

which we hope will assist you in understanding this Notice.

Should you have any questions regarding the Notice, please contact your Area Office of Native American Programs.



PIH 2000-18 TDHEs).PDF



Program Income Q&A.pdf