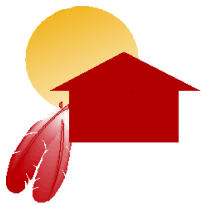
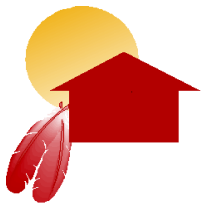


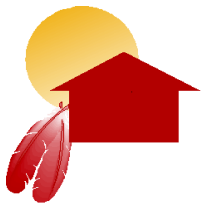
RECIPIENT NAME:	<u>Regulatory/Statutory Citation</u>	<u>Other Tools</u>	<u>WP Pg.</u>	<u>Remarks</u>
APPENDIX 5 – Total Development Costs				
I. Purpose				
The purpose of this review is to ensure that costs expended on housing units/projects and other buildings, completed since inception of NAHASDA, comply with the applicable Total Development Costs (TDC) and/or Dwelling Construction & Equipment (DC&E) requirements.	24 CFR §1000.156–162 24 CFR §1000.302 24 CFR §1000.320 24 CFR §1000.325			
II. Criteria				
The following NAHASDA citations, Program Guidances, and PIH Notices relate to TDCs:		ONAP Internal Q&A December 2003 Program Guidance 2004-02 Program Guidance 2002-01 NAHASDA Guidance 99-06 PIH Notice 2015-09 PIH Notice 2014-16 PIH Notice 2009-27 PIH Notice 2008-34		



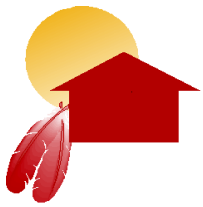
RECIPIENT NAME:	<u>Regulatory/Statutory Citation</u>	<u>Other Tools</u>	<u>WP Pg.</u>	<u>Remarks</u>
III. Scope				
The scope of the review is to consider all housing and/or buildings developed or acquired since the inception of NAHASDA or since the last review of TDCs, whichever is later.				
IV. Review Steps				
A. Obtain a list of all units or buildings acquired or constructed during the review period. Include units for which the recipient provided down payment assistance or loan guarantees. Sources for information on projects:		General Instruction of Monitoring Plans		
1. IHPs				
2. APRs				
3. Housing Lists				
4. Contract Ledgers				



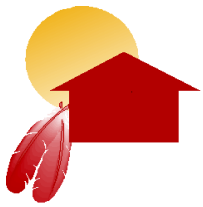
RECIPIENT NAME:	<u>Regulatory/Statutory Citation</u>	<u>Other Tools</u>	<u>WP Pg.</u>	<u>Remarks</u>
a. Asset Ledger				
b. ICDBG funds				
B. Request a detailed General Ledger report showing TDCs for each unit or building in the review.				
C. Review the Asset Ledger for completed projects.				
D. For units constructed, ensure that the report includes all costs, such as:				
1. Land (if the unit or building is on tribally owned land, a reasonable estimate of the value must be included.)				
2. Architecture and Engineering				
3. Materials				
4. Labor including fringe benefits				



RECIPIENT NAME:	<u>Regulatory/Statutory Citation</u>	<u>Other Tools</u>	<u>WP Pg.</u>	<u>Remarks</u>
5. Cost for allocable infrastructure				
6. Permits/fees/loan costs				
7. Indirect rate allocation				
8. Any other direct or indirect costs that are appropriately assigned to the unit or building.				
E. For units or buildings acquired, including those where down-payment assistance is provided, ensure that the report includes all costs such as:				
1. Purchase price				
2. Fees/commissions				
3. Surveys				
4. Appraisals				
5. Costs to prepare for occupancy (if necessary)				



RECIPIENT NAME:	<u>Regulatory/Statutory Citation</u>	<u>Other Tools</u>	<u>WP Pg.</u>	<u>Remarks</u>
F. Compare total cost to TDC schedule for year completed or put into service.				
G If the cost exceeded the TDC limits, did the recipient receive HUD approval? Note: Area ONAP Administrator may waive up to 10% overage – DAS for amounts in excess of 10%.	24 CFR 1000.58			
V. Summary				
A. Summarize the results of the review in a work paper. B. Discuss significant issues with Supervisor. C. Develop findings, including questioned costs and corrective actions, as appropriate. D. Develop concerns because they could lead to a violation				



<p>E. Develop report language, including any findings and concerns. If there are any major issues identified in this review and the recipient has approval to invest, determine if a withdrawal of investment authority should be recommended.</p>				
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Reviewer Name:	
Review Date(s):	