



U. S. Department of Housing and Urban Development
Office of the Inspector General for Audit
Northwest/Alaska District
909 First Avenue, Suite 125
Seattle, WA 98104-1000
Phone 206-220-5360
Fax 206-220-5159

Audit Memorandum
No. 2001-SE-107-1801

July 13, 2001

MEMORANDUM FOR: Marlin Knight, Administrator, Alaska Office of Native
American Programs, OCPI

/s/ Robert H. Woodard
FROM: *for* Frank E. Baca, District Inspector General for Audit, OAGA

SUBJECT: Interior Regional Housing Authority's management of a
rehabilitation project at the Native Village of Fort Yukon
Fairbanks, Alaska

In response to a request from the Native Village of Fort Yukon's Tribal Council, we conducted a limited review of Interior Regional Housing Authority's (IRHA) management of a rehabilitation project at the Native Village of Fort Yukon. The Tribal Council alleged that IRHA did not adequately manage the funds used for the rehabilitation. The review resulted in one audit finding, included in the attachment.

Within 60 days please give us, for each recommendation in this report, a status report on:
(1) the corrective action taken; (2) the proposed corrective action and the date to be completed;
or (3) why action is considered unnecessary. Also, please furnish us copies of any
correspondence or directives issued because of the audit.

If you have any questions, please contact Robert Woodard, Assistant District Inspector General
for Audit at (206) 220-5360.

Attachments

cc: Mr. Joseph Wilson, Executive Director
Interior Regional Housing Authority

Ms. Linda Fields, Acting Executive Director
Native Village of Fort Yukon

Summary of Review Results

Interior Regional Housing Authority (IRHA) did not have adequate management systems to administer a housing rehabilitation project assisted with Native American Housing Assistance and Self-Determination Act of 1996 (NAHASDA) funds in accordance with federal regulations. Specifically, IRHA had weak management controls and did not (1) have a formal process by which all parties would approve changes to the original work, (2) adequately supervise foremen at the project, and (3) have an accounting system that assigned costs to individual houses. Consequently, the project had \$385,514 in cost overruns and IRHA did not know the extent of the work being done in Fort Yukon or have up-to-date information about how much it cost. Moreover, IRHA could not provide the Native Village of Fort Yukon or HUD's Alaska Office of Native American Programs (AONAP), who have oversight responsibility, with accurate progress reports.

Background

Congress has assumed a trust responsibility for working with Indian tribes to improve housing conditions and socioeconomic status so that tribes can take greater responsibility for their own economic condition.

NAHASDA provides federal assistance to meet this responsibility in a manner that recognizes the right of Indian self-determination and tribal self-governance. NAHASDA funds can only be used for affordable housing activities that are consistent with an approved Indian Housing Plan and for reasonable administrative and planning expenses.

NAHASDA provides assistance directly to either the tribe or to a separate Tribally Designated Housing Entity (TDHE).

A TDHE carries out affordable housing activities for one or more tribes.

NAHASDA recipients must have the administrative capacity to undertake the affordable housing activities proposed, including the internal control systems necessary to administer the activities effectively without fraud, waste, or mismanagement. Evaluation of a recipient's administrative capacity is part of the Office of Native American Program's (ONAP) oversight responsibility under NAHASDA. ONAP evaluates a recipient's administrative capacity by assessing the recipient's (1) history of satisfactory performance, (2) financial stability, (3) management systems, (4) development and operating policies, (5) independent audits, and (6) overall responsibility.

IRHA was the Tribally Designated Housing Entity for the Native Village of Fort Yukon for fiscal years 1998 and 1999. The Indian Housing Plans for those years indicated that IRHA would renovate 72 homes at Fort Yukon. IRHA

budgeted \$840,508 for the project. IRHA's performance goals for the project were to complete work on 10 percent of the units, and preparatory work on all units, by December 31, 1999. Fort Yukon's Tribal Council provided IRHA with a list of houses for rehabilitation. IRHA inspected the houses and prepared material and labor estimates. In its 1999 Annual Performance Report dated April 5, 2000, IRHA reported that all work was completed on the original 72 units. IRHA files also contained evidence that work had been done on 4 additional units. According to IRHA records, the project cost \$1,226,022 and exceeded the budgeted amount by \$385,514.

In January 2000, the Tribal Council asked HUD-OIG to conduct an audit of the IRHA's administrative and financial management of fiscal years 1998 and 1999 NAHASDA funds used for the Village's rehabilitation project, alleging a breakdown in the entire process. Members of the Fort Yukon Tribal Council said that IRHA did not keep track of expenses and the Acting Executive Director stated that IRHA did not provide Fort Yukon with financial information about the project.

Objective, Scope, and Methodology

Our objective was to determine if Interior Regional Housing Authority (1) had adequate management systems to administer the fiscal years 1998 and 1999 rehabilitation project at the Native Village of Fort Yukon and (2) administered the project in accordance with program regulations. To accomplish our objective, we interviewed Alaska Office of Native American Programs program officials, IRHA staff, and Fort Yukon Tribal Council members and reviewed IRHA program and financial records.

The review was conducted at various times from June 2000 through April 2001 and covers NAHASDA funds allocated to Fort Yukon for fiscal years 1998 and 1999.

Finding

Interior Regional Housing Authority did not have adequate management systems in place to administer the 1998 and 1999 rehabilitation project at the Native Village of Fort Yukon in accordance with federal requirements. As a result of weak management controls, the project had cost overruns. In addition, IRHA did not properly account for labor and material costs, and could not provide the Native Village of Fort Yukon and HUD the information needed to adequately perform their oversight responsibilities.

Regulatory requirements

Federal regulations (24 CFR 1000.502) hold the Tribally Designated Housing Entity responsible for (1) monitoring grant activities, (2) ensuring compliance with federal requirements, and (3) monitoring performance goals under the Indian Housing Plan. The TDHE is also responsible for preparing at least annually, a performance report that includes an assessment of program progress and goal attainment under the Indian Housing Plan. The TDHE's monitoring should include an evaluation of its performance. These same regulations hold the Indian tribe as the grant beneficiary responsible for monitoring programmatic and compliance requirements of the Indian Housing Plan and NAHASDA. The TDHE must submit its monitoring evaluation and results to the Indian tribe so that the tribe can carry out its oversight responsibilities under NAHASDA. HUD also reviews records, reports, and audits to determine whether the TDHE has carried out its eligible activities in a timely manner, had met the primary objective and requirements of NAHASDA, and has complied with the IHP of the grant beneficiary.

Federal regulations (24 CFR 85.20) also require TDHE's to have a financial management system that (1) makes accurate, current, and complete disclosure of the financial results of financially assisted activities, (2) maintains records which adequately identify the source and application of funds, (3) maintains effective control and accountability for all grant assets, and (4) compares actual expenditures to budgeted amounts. Further, 24 CFR 85.40 holds TDHE's responsible for managing the day-to-day operations of grant supported activities to assure that performance goals are being achieved.

Need for good management controls

We found that IRHA did not administer the rehabilitation project in accordance with federal requirements. IRHA did not have the reasonable management controls in place to prevent or to timely detect unauthorized activities or cost overruns. Specifically, IRHA did not:

- Have a formal change order process by which additional or emergent work could be approved by all concerned parties. For example, if IRHA found that a foundation needed repair during the renovation,

IRHA's foremen would perform the additional work without always informing management.

- Adequately supervise the rehabilitation work. IRHA management did not ensure that the foremen were only doing the work that had been budgeted.
- Assign costs to the project on a per-house basis. Therefore, IRHA could not keep track of labor and materials being used or compare actual expenditures to budgeted amounts, and thus could not prepare accurate progress and performance reports for the project.

Weak controls result in increased costs and less accountability

Due to its weak controls, IRHA management could not detect or prevent extra work nor could it prepare accurate progress reports. IRHA management stated that the extra work resulted in cost overruns of \$385,514. Also, IRHA management stated they did not know the extent of the work being done or have up-to-date information about how much it cost.. IRHA management could not show if \$684,919 and \$471,897 in labor and material costs, respectively, were correctly charged to the project. Because IRHA did not have the information needed to prepare accurate progress reports, neither the Native Village of Fort Yukon nor HUD's Alaska Office of Native American Programs could adequately perform their oversight responsibilities.

<p>IRHA has implemented a new accounting program and says it will cover cost overruns</p>

IRHA has implemented a new computerized accounting program for tracking materials and labor. Each project is budgeted for material and labor by specific line items, such as earthwork, rough carpentry, and doors. The accounting system then tracks the cost for each line item. Based on our review of IRHA's accounting records for a recently completed project, we believe the program will provide IRHA with an adequate financial management system if used correctly. IRHA's Executive Director stated that IRHA would implement a formal process for its rehabilitation program.

IRHA used \$326,380 of Fort Yukon's 2000 NAHASDA fund allocation to cover part of the cost overruns and used \$59,134 of non-NAHASDA funds for the remainder.

IRHA Comments

Interior Regional Housing Authority generally agreed with our finding. In their comments, IRHA detailed the changes they have made to upgrade their systems and processes. The complete text of those changes is included as Attachment B.

OIG Evaluation of IRHA Comments

IRHA was already implementing some of these changes, including the accounting system, during our fieldwork. The new computerized accounting system coupled with the new processes should, if properly used and followed, allow IRHA to comply with federal requirements in their role as a Tribally Designated Housing Entity.

IRHA Comments

IRHA decided to use Fort Yukon's 2000 NAHASDA allocation to help pay for the overruns because (1) the work benefited Fort Yukon, (2) IRHA employed many people from the Village to do the work, and (3) the Villagers employed received training in construction skills that will be of long-term benefit. IRHA used \$59,134 of its reserve funds to pay for the cost overruns that were in excess of Fort Yukon's 1998, 1999, and 2000 NAHASDA allocations.

OIG Evaluation of IRHA Comments

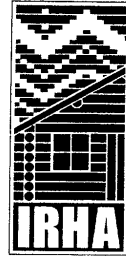
NAHASDA states in Section 101(g) that NAHASDA grant amounts may only be used for affordable housing activities that are consistent with an approved Indian Housing Plan. We believe Alaska Office of Native American Programs should obtain a legal opinion to determine whether a given year's NAHASDA funds may be used for the approved activities of a prior year's Indian Housing Plan. AONAP should also determine if IRHA should repay the \$326,380 of cost overruns paid for with Fort Yukon's 2000 NAHASDA funds.

Recommendations

We recommend that AONAP:

- 1A. Determine if IRHA should repay the \$326,380 of cost overruns paid for with Fort Yukon's 2000 NAHASDA funds.
- 1B. Obtain a legal opinion on whether it is appropriate to use a given year's NAHASDA funds to pay for activities in a previous year's Indian Housing Plan.
- 1C. Confirm that the \$59,134 of reserve funds IRHA used to pay for part of the cost overruns were not NAHASDA funds.
- 1D. Monitor IRHA's new computerized accounting system and to ensure they meet federal financial management system requirements.

INTERIOR REGIONAL HOUSING AUTHORITY



June 13, 2001

Robert H. Woodard
 Assistant District Inspector General for Audit
 Northwest/Alaska District
 U.S. Dept of Housing and Urban Development
 909 First Avenue, Suite 125
 Seattle, WA 98104-1000

Subject: Comments on Draft Report of IRHA's Management of a Rehabilitation Project
 at the Native Village of Fort Yukon, Fairbanks, Alaska

Dear Mr. Woodard:

I have reviewed the draft report cited above and I will address my comments in the order
 of your report findings.

Finding:

Need for Good Management Controls

Have a formal change order process by which additional or emergent work could be
 approved by all concerned parties. For example, if IRHA found that a foundation needed
 repair during the renovation, IRHA foremen would perform the additional work without
 always informing management.

*The Interior Regional Housing Authority has recently implemented a procedure by
 which everyone involved with a project, from the tribal council to the homeowner is
 kept informed of all phases of a construction and/or rehabilitation project. This
 procedure is outlined below:*

*Step 1: HUD notifies IRHA of the amount of formula funding that the village in
 question is scheduled to receive.*

*Step 2: IRHA meets with the tribal council to begin the planning process for the
 expected funds.*

*Step 3: The tribal council notifies IRHA of the work that it would like to accomplish
 with the expected funding and sends a resolution confirming its decision.*

828 27th Avenue / Fairbanks, AK 99701 / 907-452-8315 / 800-478-IRHA (4742) / Fax: 907-456-8941

Step 4: The scope of work is included in the Indian Housing Plan and submitted to HUD

Step 5: After the IHP has been approved; the planning department goes back to the tribal council to confirm the projects to be completed.

Step 6: Eligibility of the homeowner is completed by IRHA and if eligible, an experienced construction person is sent on site to do a comprehensive assessment of each housing unit in the project.

Step 7: The construction department then prepares a detailed budget for each unit associated with the project. This budget is forwarded to the village for tribal council and occupant approval.

Step 8: The tribal council and occupant review the budget and send IRHA a resolution or letter stating their approval and notice to proceed with the project.

Step 9: The approved budget is entered into the accounting system and a project number is assigned to the unit.

Step 10: The project can now begin, with the ordering of materials etc.

This procedure was implemented with the start of the 2001 fiscal year. All purchase orders must be approved by IRHA's Construction Superintendent or his designee and is entered as an encumbrance before purchasing can begin. The construction department carefully monitors all expenditures, with expenditure reports being submitted to the village monthly.

No additional work can be done without prior written authorization of the tribal council and the IRHA Construction Department. All foremen have been trained in this new procedure assuring that additional work will not be performed without first obtaining the proper approvals.

While these steps keep everyone concerned with the project informed of its progress, it also has some possible drawbacks, for instance, if the village does not return a notice to proceed in a timely manner, construction could be delayed until the next construction season, due to the time it takes to purchase and ship materials.

Adequately supervise the rehabilitation work. IRHA management did not ensure that the foremen were only doing work that had been budgeted.

Since the timeframe addressed by this report, IRHA's Construction Department has, for the 2001 construction season and henceforth, instituted a completely new "method of operation", the centerpiece of which is our new Construction Specification Institute recommended budgeting system. This innovation offers several specific controls that

prohibits the performance of any work beyond that originally budgeted and approved by each respective client-village for which IRHA functions as the TDHE of record.

Capsulized, these safeguards are as follows:

1. *All general foremen and Supervisors underwent an intensive two-day "training program" at the commencement of the 2001 construction season to impress upon all the necessity to strictly adhere to performance only of the budgeted scope of work clearly identified on each respective and previously approved budget. During aforementioned training it was noted that no supervisor or project foremen has the authority to change or in any way modify a budget without the signed consent of the Construction Department Superintendent.*
2. *Following the completion and inspection of all budgeted work, a Certificate of Completion form is filled out. This form reiterates the project's scope of work and the original budget amount. This form must be signed by the Project Construction Manager, the occupant of the home, the Village Chief and a Village Council Member. By their signatures, these people are certifying that the project has been completed and accepted as complete by all parties involved. The document is then forwarded to the Construction Superintendent for his review, comments and final approval. This certificate is then filed with all other pertinent documents concerning the project.*

An example of the process is attached. The example is an actual project that was recently completed in Allakaket. The attachments are:

1. *The letter dated March 9, 2001 from the Allakaket Tribal Council, directing the execution of the Allakaket Tribal Hall Project, Project #786.*
2. *The Project 786 budget and scope of work, which consisted of installation of electrical rousing and trim out including phone and cable, emergency lighting and exterior lighting.*
3. *A copy of the Certificate of Completion for Project #786, which is currently pending signatures of the tribal officials.*
4. *A project detail summary report reflecting itemized expenditures at the project's conclusion. Note that this links up with the original project budget, and becomes a historical record of the accuracy/non-accuracy of the original budget estimate. Utilization and review of this document greatly assists with the monitoring of the project during the construction phase and as a final review after completion. In the case of the Allakaket Tribal Hall Project # 786, examination reveals a successful venture, with completion of the project being accomplished under budget by \$5,041.48.*

The continual monitoring of the Project Summary Report assures that any cost overruns will be quickly and easily identified, therefore, allowing the situation to be addressed and rectified with a budget revision or other solutions such as design modifications, etc.

Assign costs to the project on a per-house basis.

We are currently doing this and have implemented the CSI (Construction Specification Institute) form of budget control and reporting. This system not only controls on a per house basis, but it also breaks the budget and expenditures into categories such as rough carpentry, finished carpentry, etc. Expenditure reports include all of this detail and are monitored by the construction department and sent to the tribes monthly.

Funds used to cover cost overruns.

The cost overruns that incurred during the 1999 construction season in Fort Yukon were covered to the extent possible with Fort Yukon's Year 2000 allocation, as evidenced by pages 33 and 34 of our Annual Performance Report for year 2000. Upon completion of the rehabilitation projects, there was still an outstanding balance of expenditures, which totaled \$59,133.73. This balance has been funded from IRHA reserves. The reasoning behind this decision was that the work was done in Fort Yukon and for the benefit of Fort Yukon, and therefore, Fort Yukon funds should be used to the extent possible. Besides the actual work performed for the homeowners, many people of the village were employed by IRHA and many received training in the various construction skills that will continue to be a benefit.

A copy of our Annual Performance Report is attached for your information and convenience.

I look forward to discussing your draft report and this response when we meet for the exit interview to be held on June 26, 2001.

Sincerely,



Joseph G. Wilson, Executive Director
Interior Regional Housing Authority

Cc: Marlin Knight, Alaska ONAP Administrator, OCPI
James Heist, Assistant Inspector General for Audit, GA
Jacqueline Johnson, Deputy Asst Secretary for Native American Programs, PN

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RECEIVED FROM: 907968-2233 03-09-01 17:06

Allakaket Tribal Council
PO Box 50
Allakaket, Alaska 99720
Phone 907-968-2237
Fax 907-968-2233

Pollock Simon Sr., 1st Chief * Andy Simon Sr., 2nd Chief * Jessie David, Secretary *
Members: Johnson Moses, Christine Vent, Herbie Moses, Walter Bergman

March 9, 2001

Interior Regional Housing Authority
Attn: Joe Wilson
828 27th Avenue
Fairbanks, Alaska 99701

Dear Mr. Wilson

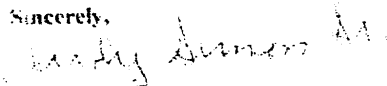
The Chief of Allakaket, Pollock Simon Sr. have authorized for IRHA to proceed with the electrical work in our Tribal Building, scheduled for March 12, 2001 for phase one of the project.

In preparation our staff have arranged for the building to be heated all day Sunday, March 11, 2001 and throughout the duration of the project.

The Chief of Allakaket have also requested a detailed expenditure report for the budgeted amount of \$12,320.29. to complete this project. Detailed expenditure report includes copies of the checks and invoices.

Most of the Council members and staff will be in Fairbanks, next week for the ICC convention, so we will be in touch with IRHA, should more information be needed for this project.

Sincerely,



Andy Simon Sr., Allakaket 2nd Chief

Allakaket Tribal Council
Carl Hoffman

#2 90745688941; 9079682233 => 3-9-01 4:09PM; 9079682233

**Interior Regional Housing Authority
Certification of Completion**

Date of Certificate: _____

Client Name: Allakaket Tribal Council

Client Address: P.O. Box 50
Allakaket, AK

Client Telephone: 968-2237

IRHA Project No: # 786

Projects Description: Install electrical rough-in/trim out to include

Project Budget: \$ 12,320.29

Completion Date: 6-8-01

My signature below signifies that all work described above has been completed to my satisfaction.

Client Signature

Date

IRHA Concurrence that all work has been completed in accordance with the Notification of Construction Form for the identified Project Number and client.

IRHA Project Manager

Date

Village Chief

Date

Council Member

Date

CIPD Supervisor

Date

Budget/Project status comments

Interior Regional Housing Authority

Project Estimate for: ALLAKAKET TRIBAL HALL

Work Order Request No.: #786

Resident Name/Unit No.: ALLAKAKET VILLAGE

Department: CIP

Document prepared by: CARL E. HOFFMAN

Date: 6-Mar-01

INSTALL ELECTRICAL ROUGH-IN/RITRIM OUT TO INCLUDE PHONE AND CABLE, EMERGENCY LIGHTING, EXTERIOR LIGHTING.

CSI Divisions

Work Item Description

Estimated Hours

Rate of Pay

Employee Benefits @ 33%

Direct Labor

Total Labor

Estimated Days of Travel

Per Diem Rate

Travel Costs

Total Travel/Per Diem

Material

Freight

Contract

Equipm/Other

Total Estimate

CSI Divisions	Work Item Description	Estimated Hours	Rate of Pay	Employee Benefits @ 33%	Direct Labor	Total Labor	Estimated Days of Travel	Per Diem Rate	Travel Costs	Total Travel/Per Diem	Material	Freight	Contract	Equipm/Other	Total Estimate	
Division 16 - Electrical																
16000	Electrical (General)		\$ 32.85	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16010	Electrical Assessments		\$ 32.85	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16015	Repair/Maintenance		\$ 32.85	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16020	(Electrical) Travel	24	\$ 32.85	\$ 260.17	\$ 788.40	\$ 1,048.57		\$ -	\$ 564.00	\$ 564.00	\$ -	\$ 1,060.00	\$ -	\$ -	\$ 2,672.57	
16021	(Electrical) Per Diem		\$ 32.85	\$ -	\$ -	\$ -	14	\$ 134.00	\$ -	\$ 1,876.00	\$ -	\$ -	\$ -	\$ -	\$ 1,876.00	
16022	(Electrical) Mobilization	4	\$ 32.85	\$ 43.36	\$ 131.40	\$ 174.76		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.76	
16023	(Elect) Fairbanks Warehouse	4	\$ 32.85	\$ 43.36	\$ 131.40	\$ 174.76		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.76	
16024	(Electrical) Material Handling	2	\$ 32.85	\$ 21.68	\$ 65.70	\$ 87.38		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87.38	
16025	(Electrical) Demobilization	4	\$ 32.85	\$ 43.36	\$ 131.40	\$ 174.76		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.76	
16026	(Electrical) Supervision		\$ 32.85	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16120	(Electrical) Rough-in	54	\$ 32.85	\$ 585.39	\$ 1,773.90	\$ 2,359.29		\$ -	\$ -	\$ -	\$ 1,274.00	\$ -	\$ -	\$ -	\$ 3,633.29	
16140	(Electrical) Trim	22	\$ 32.85	\$ 238.49	\$ 722.70	\$ 961.19		\$ -	\$ -	\$ -	\$ 508.00	\$ -	\$ -	\$ -	\$ 1,469.19	
16200	Power Generation		\$ 32.85	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16300	High Voltage Generation		\$ 32.85	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16400	Service and Distribution	4	\$ 32.85	\$ 43.36	\$ 131.40	\$ 174.76		\$ -	\$ -	\$ -	\$ 133.00	\$ -	\$ -	\$ -	\$ 307.76	
16500	Lighting	12	\$ 32.85	\$ 130.09	\$ 394.20	\$ 524.29		\$ -	\$ -	\$ -	\$ 876.00	\$ -	\$ -	\$ -	\$ 1,400.29	
16700	Communications	4	\$ 32.85	\$ 43.36	\$ 131.40	\$ 174.76		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.76	
16850	Electric Resistance Heating		\$ 32.85	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16900	Control/Final Inspection	4	\$ 32.85	\$ 43.36	\$ 131.40	\$ 174.76		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.76	
Total Division 16:										138	\$ 1,495.99	\$ 4,533.30	\$ 6,029.29	14	\$ -	\$ 12,320.29

Division Sub-Totals:	138	\$ 1,495.99	\$ 4,533.30	\$ 6,029.29	14	\$ -	\$ 1,060.00	\$ 2,791.00	\$ 2,440.00	\$ 564.00	\$ 12,320.29
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Project Contingency

Project Contingency	\$ -
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Interior Regional Housing Authority														
Project Estimate for: ALLAKAKET TRIBAL HALL					Department: CIP									
Work Order Request No.: #786					Document prepared by: CARL E. HOFFMAN									
Resident Name/Unit No.: ALLAKAKET VILLAGE					Date: 6-Mar-07									
CSI Divisions	Work Item Description	Estimated Hours	Rate of Pay	Employee Benefits @ 33%	Direct Labor	Total Labor	Estimated Days of Travel	Per Diem Rate	Total Travel/Per Diem	Material	Freight	Contract	Equipm't/Other	Total Estimate
				.10		.20			.30	.40	.50	.60	.70	\$ 12,320.29
Project Total														

6/13/07 11:41 AM

11 of 11

ALLAKAKET TRIBAL HALL BUDGET Budget Form - Detail

Run date: 06/13/2001 @ 11:35
Bus date: 06/13/2001

Interior Regional HA
Summary: Act vs Bud W/Encum

PGREABX.L02 Page 1

Setup by: Helen Wissman

-----| Reporting |-----
ID type.....: R - CSI Code Reporting System
Report name....: REABX - Summary: Act vs Bud W/Encum
Select.....: R786-XX-XXX-XX-XXXX.XX
Date.....: 06/17/2001
Reclass.....: N - Do not report reclass period.
Adj period.....:
Include attrs..: / / / / / / / / / / / / / / / /
Exclude attrs..: / / / / / / / / / / / / / / / /
Report zero....: N - Do not report zero balances.
Show pennies...: Y - Show pennies.

5

Run date: 06/13/2001 @ 11:35
 Bus date: 06/13/2001

Interior Regional HA
 Summary: Act vs Bud W/Encum

Select...: R786-XX-XXX-XX-XXXXX.XX
 PGREABX.L02 Page 1

786-00-404-99

Fiscal year thru period ending 06/17/2001

Description	Month to date	Year to date	Ytd encumbrnce	Annual budget	Annual var	% used
01020 Labor	.00	1,582.40	546.00	.00	(2,128.40)	-
01021 Per-Diem/Subsistance	.00	429.00	.00	.00	(429.00)	-
01538 Freight Allowance	70.13	70.13	.00	.00	(70.13)	-
01XXX Subtotal	70.13	2,081.53	546.00	.00	(2,627.53)	-
10300 Fireplace & Stove	.00	1,685.00	.00	.00	(1,685.00)	-
15560 Heating Finish	.00	75.00	.00	.00	(75.00)	-
16020 Electrical/Travel - Labor	.00	340.74	.00	2,672.57	2,331.83	12.8%
16021 Electrical Per Diem	(268.00)	161.00	.00	174.76	13.76	92.1%
16022 Electrical Mobilization	.00	.00	.00	174.76	174.76	.0%
16023 Elect FAI Warehouse/Labor	.00	.00	.00	174.76	174.76	.0%
16024 Elect Mat'l Handling-Labor	.00	.00	.00	87.38	87.38	.0%
16025 Elect Demobilization-Labor	.00	262.79	.00	174.76	(88.03)	150.4%
16120 Electrical Rough-in	.00	.00	.00	3,633.29	3,633.29	.0%
16140 Electric Trim	.00	637.55	.00	1,469.19	831.64	43.4%
16400 Service & Distribution	.00	.00	.00	307.76	307.76	.0%
16500 Lighting	.00	.00	.00	1,400.29	1,400.29	.0%
16700 Communications	.00	.00	.00	174.76	174.76	.0%
16900 Controls Final	.00	.00	.00	174.76	174.76	.0%
16XXX Subtotal	(268.00)	1,402.08	.00	10,619.04	9,216.96	13.2%
99 Direct Labor	.00	1,489.20	.00	.00	(1,489.20)	-
Total Expenditure	(197.87)	6,732.81	546.00	10,619.04	3,340.23	68.5%

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Run date: 06/13/2001 @ 11:35
 Bus date: 06/13/2001

Interior Regional HA
 Summary: Act vs Bud W/Encum

Select...: R786-XX-XXX-XX-XXXXX.XX
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786-00-404-99

Fiscal year thru period ending 06/17/2001

Description	Month to date	Year to date	Ytd encumbrnce	Annual budget	Annual var	% used
786-00-404-99	(197.87)	6,732.81	546.00	10,619.04	3,340.23	68.5%
Total Expenditure	(197.87)	6,732.81	546.00	10,619.04	3,340.23	68.5%

Distribution

Deputy Secretary, SD (Room 10100)
 Chief of Staff, S (Room 10000)
 Assistant Secretary for Administration, A (Room 10110)
 Assistant Secretary for Public and Indian Housing, P (Room 4100)
 Assistant Secretary for Congressional & Intergovernmental Relations, J (Room 10120)
 DAS, Office of Public Affairs, W (Room 10222)
 DAS for Administrative Services, Office of the Executive Secretariat, AX (Room 10139)
 Deputy Chief of Staff, S (Room 10226)
 Deputy Chief of Staff for Program and Policy, S (Room 10226)
 Special Counsel to the Secretary, S (Room 10226)
 Special Assistant for Inter-Faith Community Outreach, S (Room 10222)
 Executive Officer for Administrative Operations and Management, S (Room 10220)
 General Counsel, C (Room 10214)
 Assistant Secretary for Housing-Federal Housing Commissioner, H (Room 9100)
 Assistant Secretary for Policy Development and Research, R (Room 8100)
 Assistant Secretary for Community Planning and Development, C (Room 7100)
 Assistant Deputy Secretary for Field Policy and Management, SDF (Room 7108)
 Assistant Secretary for Fair Housing and Equal Opportunity, E (Room 5100)
 Director, Office of Departmental Equal Employment Opportunity, U (Room 5128)
 Chief Procurement Officer, N (Room 5184)
 Chief Financial Officer, F (Room 2202)
 Chief Information Officer, Q (P-8206 L'Enfant)
 Acting Director, Enforcement Center F (Portal Building)
 Director, Real Estate Assessment Center, X (Portal Building)
 Audit Liaison Officer, A (Room 10110)
 Audit Liaison Officer, CFO (Room 2206)
 Acquisitions Librarian, AS (Room 8141)
 Inspector General, G (Room 8256)
 Assistant Inspector General for Audit, GA (Room 8286)
 Deputy Assistant Inspector General for Audit, GA (Room 8286)
 Assistant Inspector General for Investigation
 Public Affairs Officer, G (Room 8256)
 Counsel to the Inspector General, GS (Room 8260)

The Honorable Fred Thompson, Chairman, Committee on Governmental Affairs, 340 Dirksen
 Senate Office Building, United States Senate, Washington, DC 20510

The Honorable Joseph Lieberman, Ranking Member, Committee on Government Affairs,
 706 Hart Senate Office Building, United States Senate, Washington, DC 20510

The Honorable Dan Burton, Chairman, Committee on Government Reform, 2185 Rayburn
 Building, House of Representatives, Washington, DC 20515

The Honorable Henry A. Waxman, Ranking Member, Committee on Government Reform,
 2204 Rayburn Building, House of Representatives, Washington, DC 20515

Armando Falcon, Director, Office of Federal Housing Enterprise Oversight, 1700 G Street NW, Room 4011, Washington, DC 20552

Cindy Fogleman, Subcommittee on Oversight and Investigations, Room 212, O'Neil House Office Building, Washington, DC 20515

Stanley Czerwinski, Associate Director, Resources, Community, and Economic Development Division, United States General Accounting Office, 441 G Street, NW, Room 2T23, Washington, DC 20548

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