

ONAP TRAINING

Intermediate Financial Management



TRAINING AGENDA

August 12-13, 2026 | 8:30am–4:30pm Mountain Time

DAY 1: TUESDAY, AUGUST 12

8:30am-4:30pm

SECTION 1: Introduction, Purpose & Objective

- Introduce trainer and the purpose of the training; participants to introduce themselves and provide a brief background of their housing programs.
- Provide a brief discussion on highlights of the materials that will be covered over the two days of training.

SECTION 2: The IHBG Formula Allocation and Budgeting

- Overview of the components of the IHBG Formula.
- The Formula Response Form and its purpose.
- Budget Tribal needs with Indian Housing Plan (IHP).

SECTION 3: Basics of Governmental Accounting

- Introduction to governmental accounting regulations and standards, key terminologies, accounting and financial reporting for Governmental Funds and Proprietary Funds and financial reporting requirements.
- Sample accounting entries for select activities for Governmental Funds versus Proprietary Funds

LUNCH BREAK

SECTION 4: New GASB Implementation

- Discuss GASB 87: accounting for leases, and GASB 96: accounting for SBITA (Subscription Based Information Technology Arrangements)

SECTION 5: Program Income

- Explain what is and what is NOT Program Income under NAHASDA.
- Calculating Program Income from 1937 Housing act rental units and the Mutual Help Program.
- Reporting requirements for Program Income

TRAINING AGENDA *(continued)*

DAY 2: WEDNESDAY, AUGUST 13

8:30am-4:30pm

SECTION 6: Accounting for Mutual Help Homeownership Program

- Discuss the components of Mutual Help payments and purpose, and accounting for payments.

SECTION 7: Investing IHBG Funds

- Discussion on Tribe/TDHE eligibility to invest IHBG grant funds and administrative accounting, and reporting requirements of IHBG invested funds.

SECTION 8: Borrowing Using HUD Title VI Loan Guarantee Program

- What is Title VI Programs, benefits and eligible projects.
- Process for participating in the Title VI Program

SECTION 9: Self-Monitoring and HUD Monitoring

- Discuss the regulatory requirements and process for self-monitoring and HUD monitoring, including reporting requirements. Discuss Self-Monitoring Mutual Agreement (SMMA) requirements and benefits

LUNCH BREAK

SECTION 10: Financial Statements

- Discuss governmental reporting and components of a basic financial statement for a governmental entity.
- Highlight the differences in reporting requirements for a Tribe/TDHE using the Governmental versus the Proprietary Fund accounting.

SECTION 11: Financial Management Reports

- Ideas for reporting financial statements that are relevant and easy to understand for the targeted audience.