

IHBG-CARES Act Overview



IHBG-CARES WEBINAR SERIES – MODULE I

April 1, 2021

Presenter

Charles Anderson
(Northwest Housing
Consultants, LLC)



Agenda

IHBG CARES Act – Overview

Implementation Notice

Eligible Purposes

Waivers Overview

Reporting Requirements

COVID-19 Statistics March 24, 2021

TOTAL CASES

29,769,325

+58,922 New Cases

7-DAY CASE RATE

PER 100,000

118.6

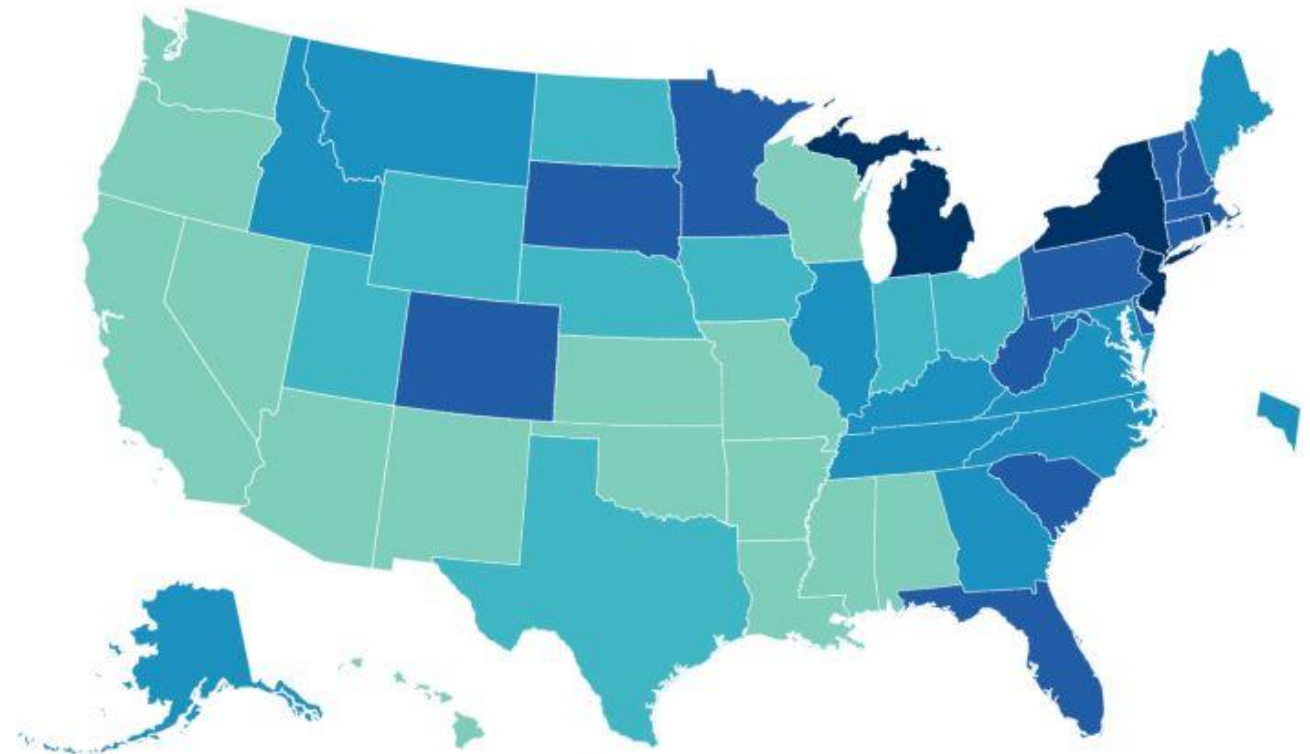
TOTAL DEATHS

541,289

+778 New Deaths

CDC | Updated: Mar 24 2021 1:10PM

Daily Case Rate Last 7 Days



Territories

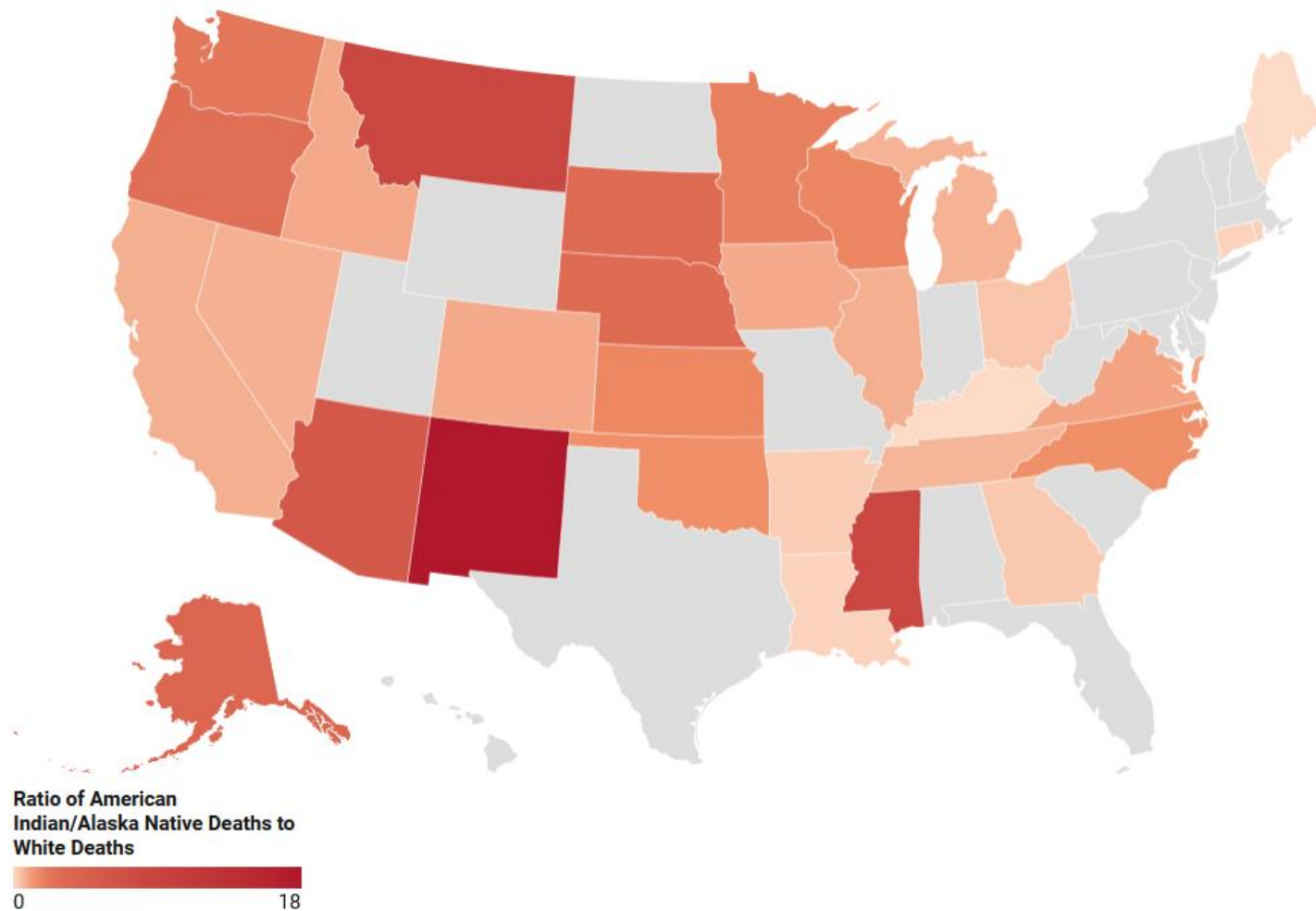


7-Day Case Rate per 100,000



Disparities in COVID-19 Death Rates Among American Indians and Alaska Natives

Rates per 100,000 people, compared with those of whites; COVID-19 data through Sept. 27, 2020.



IHBG-CARES Act - Overview

Coronavirus Legislative Response

Coronavirus Preparedness and Response Supplemental Appropriations Act

- \$8.3 billion in emergency funding for federal agencies to respond to the coronavirus outbreak

Families First Coronavirus Response (FFCRA) Act

- Established minimum FMLA and sick leave requirements for employers

Coronavirus Aid, Relief, and Economic Security (CARES) Act

- Main purpose: economic stimulus and governmental support.
- Tribal governments: \$8 billion in Coronavirus Relief Funds (CRF)

Consolidated Appropriations Act

- Established and funded the Emergency Rental Assistance Program (ERAP)
- \$25 billion nationally; \$800 million for tribes

2021 American Rescue Plan Act

- Bureau of Indian Education: \$850 million
- Native Language Preservation: \$10 million
- Indian Health Service: \$6 billion
- Native American Housing Programs
 - Indian Housing Block Grant (IHBG): \$455 million
 - Indian Community Development Block Grant (ICDBG): \$280 million
 - Technical Assistance: \$10 million
- Bureau of Indian Affairs
 - Housing: \$100 million
 - Tribal governments: \$772.5 million



IHBG-CARES Act – Implementation Notice (PIH 2020-06)

CARES Act Overview

- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136) signed March 27, 2020 (largest economic stimulus bill in US history)
- \$2.2 trillion economic stimulus program, including \$200 million for the Indian Housing Block Grant (IHBG-CARES) program
- ONAP COVID Recovery Webpage:
https://www.hud.gov/program/offices/public_indian_housing/ih/COVID_Recovery

IN THE SENATE OF THE UNITED STATES—116th Cong., 2d Sess.

H. R. 748

To amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT IN THE NATURE OF A SUBSTITUTE intended
to be proposed by _____

Viz:

1 Strike all after the enacting clause and insert the fol-
2 lowing:

3 SECTION 1. SHORT TITLE.

4 This Act may be cited as the “Coronavirus Aid, Re-
5 lief, and Economic Security Act” or the “CARES Act”.

6 SEC. 2. TABLE OF CONTENTS.

7 The table of contents for this Act is as follows:

Sec. 1. Short title.
Sec. 2. Table of contents.
Sec. 3. References.

DIVISION A—KEEPING WORKERS PAID AND EMPLOYED, HEALTH
CARE SYSTEM ENHANCEMENTS, AND ECONOMIC STABILIZATION

IHBG Program Notices and Guidances

- [Notice PIH-2020-05](#)- COVID-19 Waiver Notice
- [Notice PIH-2020-06](#)- IHBG-CARES Implementation Notice
- [Notice PIH-2020-27](#): Waiver of Undisbursed Funds Factor Requirements Under the Indian Housing Block Grant Program for Fiscal Year 2021
- [Notice PIH-2020-33 REV-2](#): COVID-19 Regulatory and Statutory Waivers (supersedes PIH-2020-13)
- [Guidance to Reprogram and Utilize FY2020 IHBG funding Under the CARES Act](#)

IHBG-CARES Implementation: Abbreviated IHP



IDENTIFY
NEEDS



DEVELOP
BUDGET



WRITE
ACTIVITIES



WRITE IHP



APPROVE AND
SUBMIT IHP

IHBG-CARES Implementation: Abbreviated APR



DRAWDOWN
FUNDS



PERFORM WORK



SUBMIT
QUARTERLY
REPORTS



WRITE AND POST
APR

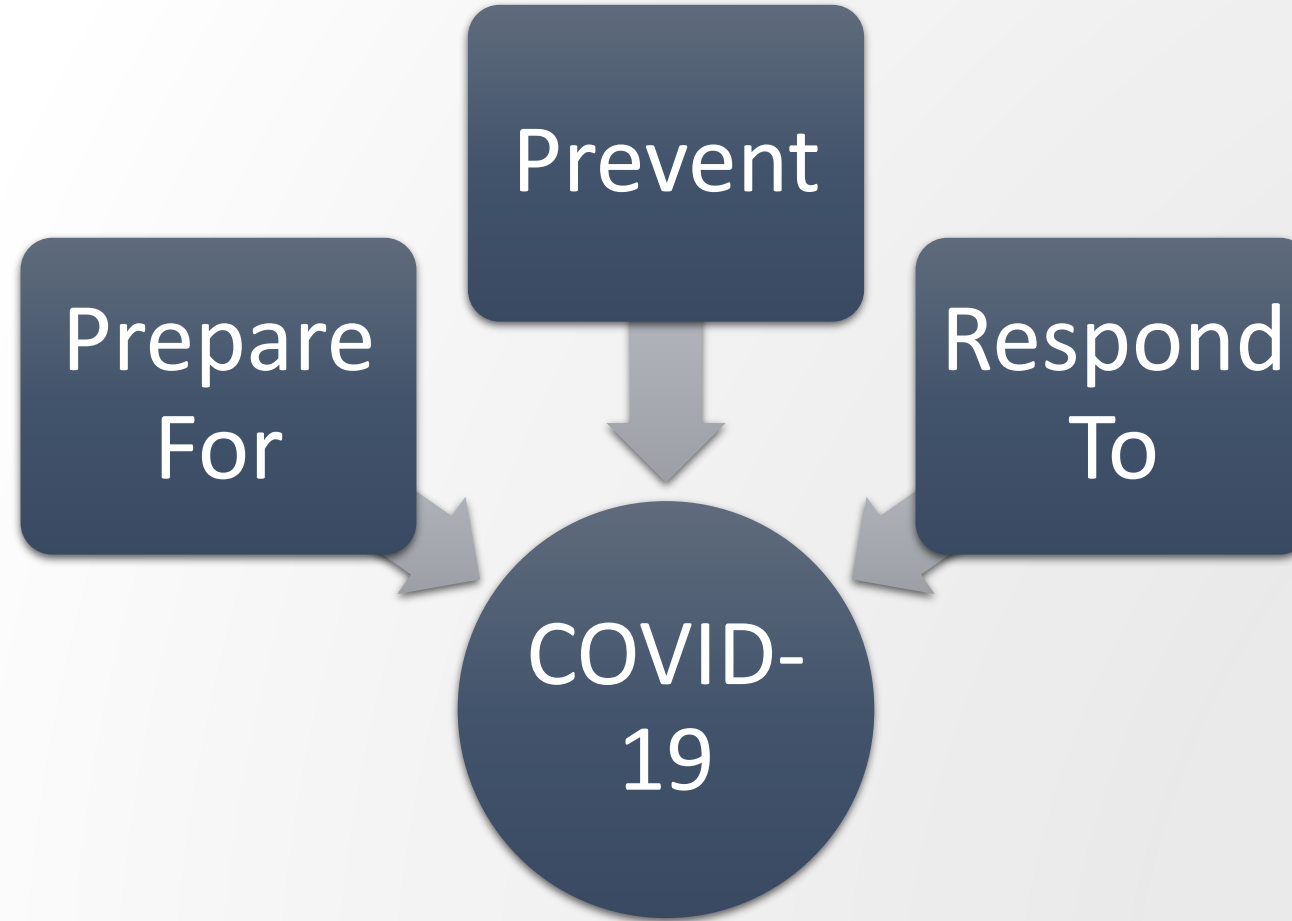


SUBMIT APR



Eligible Purposes and Activities

Eligible Purposes must be tied to one of the following:



Eligible Purpose: Preparing For COVID-19

- IHBG-CARES grant funds may be used **prior** to a local, service area, or regional coronavirus outbreak.
- This includes, but is not limited to:
 - Activities designed to develop processes and procedures to help keep people healthy, and
 - Other activities designed to reduce the risk of exposure to COVID-19 and avoid or slow the spread of the disease.



Preparing For COVID-19: Examples

- Housing activities designed to reduce severe overcrowding
- Providing food delivery services to eligible families (including the elderly, disabled, and other high-risk populations) to allow them to shelter in place
- Public health campaigns designed to educate families on how to prepare for a possible outbreak in the community and ways to minimize community
- NOTE: These examples are not intended to limit the range of eligible IHBG-CARES grant activities that can be carried out. spread

Eligible Purpose: Preventing COVID-19

- IHBG-CARES grant funds may be used **during** a COVID-19 local, service area, or regional coronavirus outbreak.
- This includes, but is not limited to, activities designed to prevent the initial or further spread of the virus to staff, Tribal housing residents, and the Tribal community.



Preventing COVID-19: Examples

- Purchasing and distributing Personal Protective Equipment (PPE), to housing maintenance staff, residents, and members of the community including
 - Gloves
 - Surgical masks and goggles
 - Hand hygiene products such as soap, paper towels, hand sanitizer, hand wipes and tissues
 - Thermometers
- Purchasing and distributing cleaning products to disinfect homes of residents, common areas, and housing related public facilities and other public spaces like playgrounds, such as
 - Disinfectants
 - Sanitizers
 - Waste disposal supplies
- NOTE: These examples are not intended to limit the range of eligible IHBG-CARES grant activities that can be carried out.



Eligible Purpose: Responding to COVID-19

- If COVID-19 has spread to staff, Tribal housing residents, and/or the Tribal community, IHBG-CARES grant funds may be used for activities to respond to COVID-19.
- Funds may continue to be used after the local, service area, or regional coronavirus outbreak on any continuing expenses incurred due to the spread of COVID-19.



Responding to COVID-19: Examples

- Using funds to care for those who have become infected and to limit the exposure and spread of the virus.
- Providing short-term rental assistance to homeless persons in hotel/motels to minimize infection
- Provide rental assistance to eligible families who cannot pay rent
- Activities to reduce severe overcrowding
- Prevent homelessness to ensure families are stably housed
- NOTE: These examples are not intended to limit the range of eligible IHBG-CARES grant activities that can be carried out.

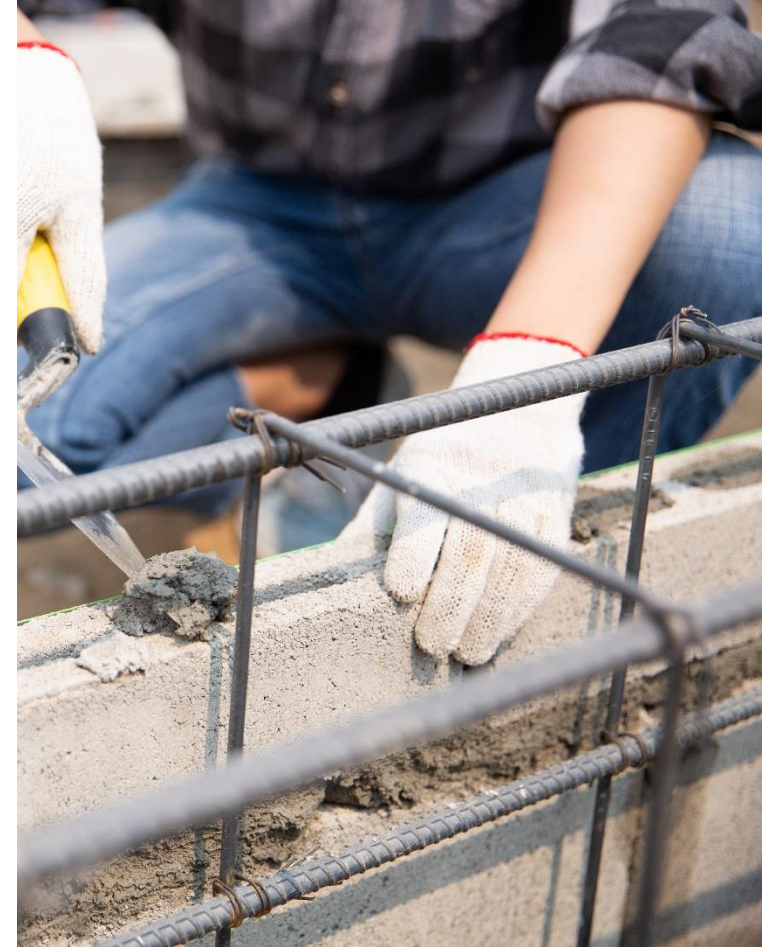
Maintaining Normal Operations

- A TDHE is using IHBG-CARES funds to carry out eligible IHBG activities that they initially planned to carry out with its regular IHBG funds.
- However, they were not able to because they had to use their regular IHBG funds to carry out an unplanned activity to prepare for, prevent, or respond to COVID-19.

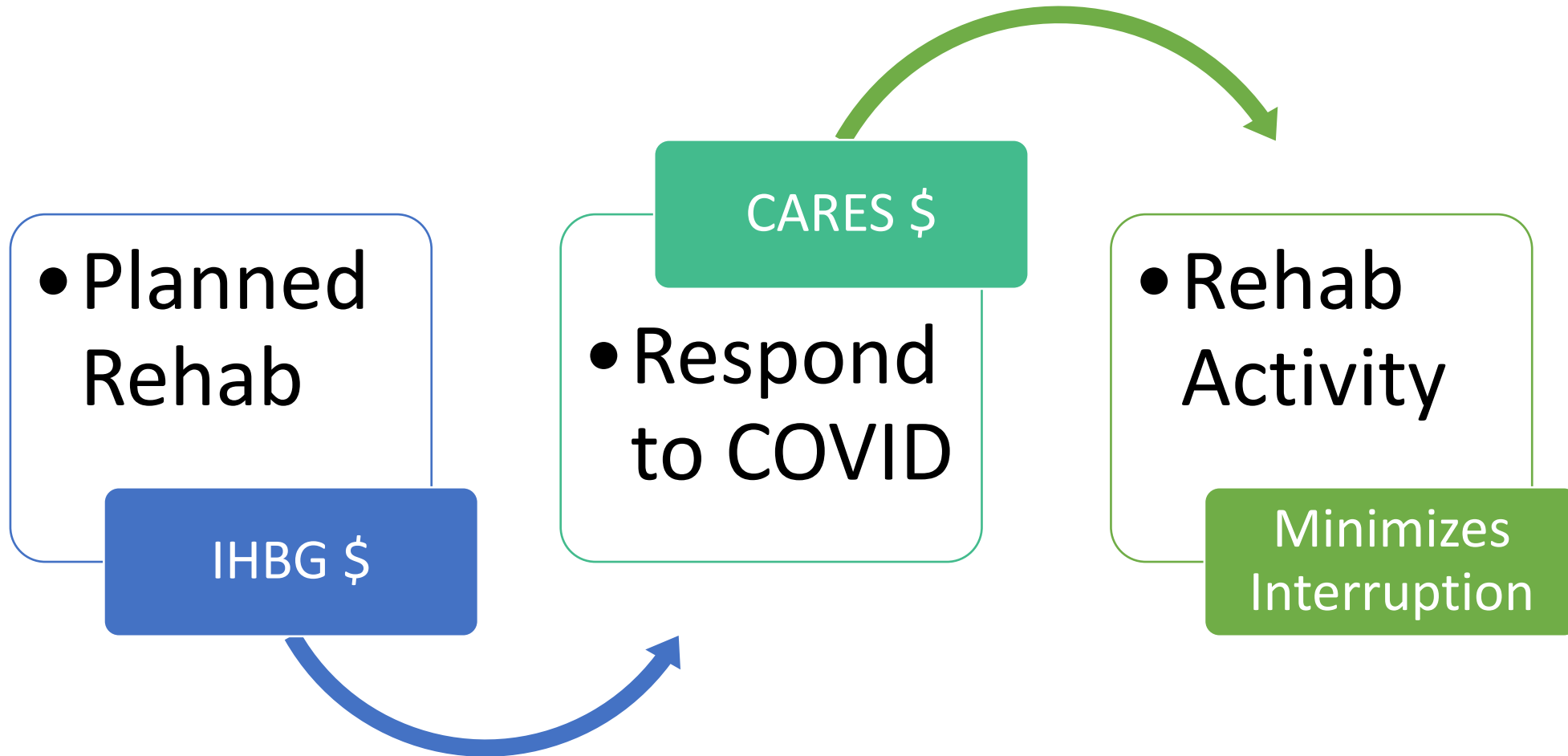


Maintaining Normal Operations: Examples

- May be circumstances in which maintaining normal operations and carrying out eligible activities may tie back to the “Prepare for” and “Prevent” purposes.
- In this scenario, the IHBG-CARES grant funds can be used to carry out the original IHBG activity that the TDHE planned on carrying out, but did not, due to COVID-19.
- For example, you planned to rehab a home using IHBG funds, but you had to divert the IHBG funds to respond to COVID crisis. IHBG-CARES funds could then be used to carry out the planned activity of rehabbing the home.



Maintaining Normal Operations: Examples



Eligible Housing Activities: Examples

Carrying out activities eligible under IHBG provided those activities will prepare for, prevent, and respond to COVID-19.

- Paying tenant and homebuyer utilities.
- Installing a lockbox or other method for collecting rent payments without the need for personal contact.
- Supporting laundry facilities to assist residents with eliminating the spread of COVID-19.
- Paying for IHBG operating costs due to a significant reduction in rent receipts caused by COVID-19.
- Rehabilitating housing to improve ventilation.



Eligible Housing Activities: Examples

- Providing essential housing services to shelter residents including childcare, education services, employment assistance, outpatient health services, legal services, mental health services, and transportation, **provided such services are not duplicative of other Federally funded services.**
- Working with resident groups to help educate residents on social distancing and other practices designed to minimize the risk of community spread of COVID-19.
- Acquiring, constructing, converting, or rehabilitating structures to reduce and prevent homelessness, and reduce vulnerability to COVID-19. This includes costs of establishing and operating facilities, such as isolation centers to house persons with COVID-19 if they are unable to isolate on their own.



Eligible Emergency Response Activities: Examples

- Carrying out activities that would prevent individuals from becoming homeless and rapidly rehousing homeless individuals.
- Acquiring, constructing, converting, or rehabilitating structures that can serve as temporary emergency shelters, or converting existing facilities for this purpose, to ensure homeless persons are provided safe shelter and to minimize the risk of community spread of COVID-19.
- Providing short-term rental assistance to homeless persons in hotel/motels to minimize infection and spread of COVID-19.



Eligible Emergency Response Activities: Examples

- Providing rental assistance, mortgage assistance or utility assistance to eligible families living in homes the tribe or TDHE does not own or manage.
- Providing units or other space for temporary quarantine purposes because of COVID-19.
- Providing emergency housing for health care workers.
- Purchasing Telehealth equipment to allow assisted residents access to health care providers from home.



Eligible Emergency Response Activities: Examples

- Purchasing and distributing water, groceries, prescriptions, and other items for quarantined families, Elders, Veterans, at-risk populations, or disabled households.
- Purchasing beds or cots for isolation/quarantine centers.
- Providing a wide range of public health activities including testing, diagnosis or other related services to residents, establishing a fixed or mobile location to conduct testing and treatment, paying for necessary equipment, supplies and materials, delivering meals on wheels or other food delivery services to residents who are sheltered-in-place or otherwise maintaining recommended social distancing.



Eligible Emergency Response Activities: Examples

- Purchasing and distributing PPE such as gloves, surgical masks and goggles, hand hygiene products, soap, paper towels, hand sanitizer, hand wipes, tissues, and thermometers.
- Purchasing and distributing cleaning products such as disinfectants, sanitizers, waste disposal supplies, and other supplies to disinfect homes of residents, common areas, housing-related public facilities, and other public spaces like playgrounds.
- Purchasing of sanitation equipment.



Eligible Administrative Activities: Examples

- Preparing housing or TDHE staff and Board of Commissioners to conduct business in a remote working environment and providing them with necessary supplies to carry out the IHBG program.
- Setting up web-based communication options for program participants and staff.
- Implementing policies, procedures, and other measures to protect vulnerable populations.
- Revising the approval process for policies and procedures to limit person-to-person contact.
- Paying staff salaries including the salaries of employees who must shelter in place or are otherwise prohibited from interacting with community members due to COVID19.



NOTE: Administrative expenses are subject to the cap in 24 CFR 1000.238; however, these regulations do allow recipients to request approval to exceed the cap.

Eligible Administrative Activities: Examples

- Paying hazard pay for essential workers who are managing or maintaining units, or staffing emergency or isolation centers, provided such costs are considered necessary and reasonable under 2 CFR Part 200.
- Paying transportation costs of staff to perform IHBG program functions or assist tenants in accessing food, medical care, or prescriptions.
- Costs to upgrade equipment or technology to facilitate electronic communication and reduce reliance on in-person meetings and transactions.

**HAZARD
PAY !
for
Essential
Workers**

NOTE: Administrative expenses are subject to the cap in 24 CFR 1000.238; however, these regulations do allow recipients to request approval to exceed the cap.

Cost Reimbursements

- IHBG-CARES grants may also be used to cover or reimburse any costs incurred by an IHBG recipient that are otherwise eligible and allowable under the IHBG-CARES grant and that were paid by the IHBG recipient, dating back to the date that the IHBG recipient began preparing for COVID-19.
- Recipients must maintain documentation demonstrating when the recipient began preparing for COVID-19, such as notes on formal planning meetings or calls, and must maintain documentation to support any costs incurred by the recipient that the recipient plans to cover or reimburse with IHBG-CARES grant funding.
- Note that FY 2020 IHBG formula funds that are reprogrammed to prevent, prepare for, and respond to COVID-19 cannot be reimbursed by IHBG-CARES grants.



Waivers and Alternative Requirements

Waivers And Alternative Requirements: FY 2020 IHBG and IHBG-CARES

- CARES Act allows HUD to waive and/or establish alternative statutory and regulatory requirements for the IHBG Program.
- Relevant Notices:
 - PIH 2020-05 (April 10, 2020) - COVID19 Waiver Notice
 - PIH 2020-13 (July 2, 2020) – COVID-19 Waiver Notice, supersedes 2020-05
 - PIH 2020-27 (September 29, 2020) - Waiver of Undisbursed Funds Factor requirements under the IHBG Program for Fiscal Year 2021
 - PIH 2020-33 (November 30, 2020) – Waiver Notice, supersedes 2020-13
 - restates the waivers and alternative requirements included previously in Notice PIH 2020-13;
 - carries forward information on previously specified HUD actions;
 - adds new waivers and alternative requirements; and
 - extends the period of availability of certain waivers, such as those related to Income Verification and Annual Examinations, until June 30, 2021.

IHBG Waivers and Alternative Requirements (2020-05)

1. Application Process for IHBG-CARES Grants and Indian Housing Plan (IHP) Requirements
 - Waived requirements to allow for submission of an abbreviated IHP to receive IHBG-CARES grant funding
 - Waived requirements to allow recipients that did not submit an IHP in FY 2020 to submit an IHP for IHBG-CARES funding
 - Alternative requirement to accept FY 2020 IHP Certifications in lieu of new certifications for abbreviated IHP
 - Allow temporary reprogramming of FY 2020 IHBG funding to be used for COVID-19 activities without submitting revision to IHP; amendment must be submitted prior to submission of APR

SECTION 1: COVER PAGE [Instructions](#) [Help Files](#) ONAP Office Use Only

(1) Grant Number: 20BV5398116

(2) Recipient Program Year: 10/1 - 9/30

(3) Federal Fiscal Year: 2020

☒ IHBG-CARES

☐ (4) Initial Plan (Complete this Section then proceed to Section 2) or an Amended IHP

☐ (6) Annual Performance Report (Complete items 27-30 and proceed to Section 3)

☐ (7) Tribe

☐ (8) TDHE

(9) Name of Recipient: Pacific Tribal Housing Authority

(10) Contact Person: Bob Barker

(11) Telephone Number with Area Code (999) 999-9999 : (20) 555-1212

(12) Mailing Address: 09 Main Street

(13) City: Inook (14) State: Washington (15) Zip Code (99999 or 99999-9999): 98100

(16) Fax Number with Area Code (if available) (999) 999-9999 :

(17) Email Address (if available): bob.barker@pacific.tribe.nsn

(18) If TDHE, List Tribes Below: Pacific Tribe

(19) Tax Identification Number: 91-0761285

(20) DUNS Number: 045771755

(21) CCR/SAM Expiration Date (MM/DD/YYYY): 10/01/2020

(22) IHBG-CARES Amount: \$500,000

Date Started Preparing for COVID-19: 03/04/2020

(23) Name of Authorized IHP Submitter: Bob Barker

IHBG Waivers and Alternative Requirements (2020-05)

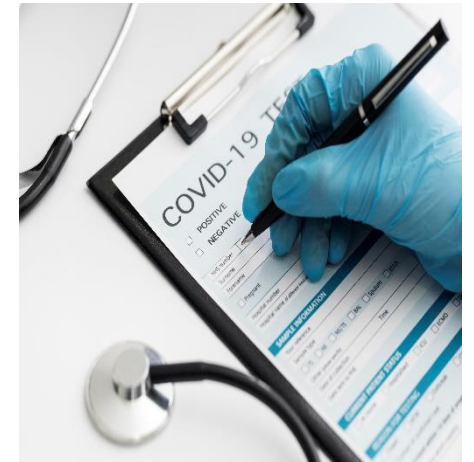
2. Extended deadline for submission of IHP's and APR's due in 2020.
3. Income verification requirements
 - Alternative requirement established that allows recipients to deviate from written admission and occupancy policies to verify income less frequently
 - Allows for carrying out intake and other tasks remotely



IHBG Waivers and Alternative Requirements (PIH 2020-05)

4. Public Health Services

- Alternative requirement established to allow for funds to be used to carry out a wide range of public health services under this category of eligible activities
- Eligible uses include:
 - providing testing, diagnosis or other related services to residents;
 - establishing a fixed or mobile location to conduct testing and treatment;
 - paying for necessary equipment, supplies, and materials, including personal protective equipment
 - meals/food delivery to those sheltering in place



IHBG Waivers and Alternative Requirements (PIH 2020-05)

5. Assistance to Non-Low Income and Non-Native families
 - Alternative requirements are established under the understanding that otherwise ineligible families are being assisted in order prevent the spread of COVID-19
 - Recipients can temporarily house any individuals, regardless of Indian status or income level in tribally owned units or privately owned units
 - Other eligible activities include providing masks, medical testing kits, food preparation, and cleaning/decontamination
 - Does not apply to permanent rental assistance, mortgage assistance, housing rehabilitation and new housing construction



IHBG Waivers and Alternative Requirements (PIH 2020-05)

6. Useful Life
 - Affordability and useful determination not required at this time for specific items
 - Applies to clean up units or use as temporary housing during COVID-19 outbreak
7. Total Development Cost (TDC) Limits
 - Waived the requirements relating to limitations on cost or design standards and TDC with respect to dwelling and non-dwelling units
 - Recipient may exceed the current TDC maximum by 20 percent without HUD review or approval, and exceed 20 percent with HUD approval
 - Must be for purpose of to prevent, prepare for, and respond to COVID-19
8. Investment of IHBG-CARES Act funds prohibited



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-5000

OFFICE OF PUBLIC AND INDIAN HOUSING

SPECIAL ATTENTION OF:
Office Directors of Public Housing;
Regional Directors; Public Housing
Agencies; Offices of Native American
Programs; Indian Tribes, and
Tribally Designated Housing Entities

NOTICE PIH 2020-05

Issued: April 10, 2020

Expires: This notice remains in effect until
amended, superseded or rescinded.

Cross References: PIH Notice 2018-18; PIH
Notice 2019-11; PIH Notice 2011-64; 82 FR
5458 (January 18, 2017); 83 FR 35490 (July
26, 2018)

SUBJECT: COVID-19 Statutory and Regulatory Waivers for the Public Housing,
Housing Choice Voucher, Indian Housing Block Grant and Indian Community
Development Block Grant programs, Suspension of Public Housing Assessment
System and Section Eight Management Assessment Program

1. PURPOSE

Pursuant to the authority provided under the Coronavirus Aid, Relief and Economic Security (CARES) Act (Public Law 116-136), HUD is waiving and establishing alternative requirements for numerous statutory and regulatory requirements for the Public Housing program, Housing Choice Voucher (HCV) program, Indian Housing Block Grant (IHBG) program, and Indian Community Development Block Grant (ICDBG) program. These waivers provide administrative flexibilities and relief to public housing agencies (PHAs), Indian tribes, and tribally designated housing entities (TDHEs) in response to the COVID-19 national emergency. With respect to the Public Housing and HCV programs, use of these waivers is at the discretion of the PHA; however, HUD strongly encourages PHAs to utilize any and all waivers and alternative requirements as necessary to keep public housing and HCV programs operational to the extent practicable.

This notice also provides information on additional actions HUD is taking, including the temporary suspension of the Public Housing Assessment System (PHAS) and the Section Eight Management Assessment Program (SEMAP).

2. BACKGROUND

An outbreak of a respiratory disease caused by a novel (new) coronavirus has as of this date been detected in over 200 countries world-wide, including in the United States. The virus has been named "severe acute respiratory syndrome coronavirus 2" (SARS-CoV-2) and the disease it causes has been named "Coronavirus Disease 2019" ("COVID-19"). On January 31, 2020, Secretary of Health and Human Services Alex M. Azar II declared a public health emergency for the United States to aid the nation's healthcare community in responding to COVID-19. On March 13, 2020, President Trump declared the COVID-19 pandemic a

IHBG Waivers and Alternative Requirements (PIH 2020-27)

Waiver of Undisbursed Funds Factor requirements Under the Indian Housing Block Grant Program for Fiscal Year

- Waiver of 24 CFR §1000.342 in its entirety
- HUD will not take into consideration Indian Tribes'/TDHEs' undisbursed IHBG funds when computing their FY 2021 IHBG formula allocations.



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-5000

OFFICE OF PUBLIC AND INDIAN HOUSING

SPECIAL ATTENTION OF:
Offices of Native American
Programs, Indian Tribes, and
Tribally Designated Housing Entities

NOTICE PIH 2020-27

Issued: September 30, 2020

Expires: This Notice remains in effect
until amended, superseded, or rescinded.

Cross References: PIH 2020-13; 24 CFR
Part 1000

SUBJECT: Waiver of Undisbursed Funds Factor Requirements Under the Indian
Housing Block Grant Program for Fiscal Year 2021

1. PURPOSE

The purpose of this Notice is to notify Indian Tribes and Tribally Designated Housing Entities (TDHEs) that, due to the ongoing COVID-19 National Emergency, the U.S. Department of Housing and Urban Development (HUD) is waiving the Undisbursed Funds Factor (UDFF) at 24 CFR § 1000.342 with respect to the fiscal year (FY) 2021 Indian Housing Block Grant (IHBG) program allocation formula. The waiver provided in this Notice only affects the FY 2021 IHBG formula allocations and does not apply to IHBG formula allocations in years beyond FY 2021.

2. BACKGROUND

In accordance with HUD regulation at 24 CFR § 1000.342, if an Indian Tribe/TDHE's initial IHBG allocation calculation is \$5 million or more and there is undisbursed IHBG funds held as of October 1st of the fiscal year for which the allocation is made in an amount that is greater than the sum of the prior three (3) years' initial allocation calculations, the Tribe/TDHE's grant allocation will be the greater of the initial allocation calculation minus the amount of undisbursed IHBG funds that exceed the sum of the prior three (3) years' initial allocation calculations, or its 1996 Minimum (the amount a Tribe is allocated pursuant to section 302(d) of the Native American Housing Assistance and Self-Determination Act).

The COVID-19 National Emergency has presented, and continues to present, significant challenges to IHBG recipients' ability to fully implement their IHBG programs. Local directives to stop the spread of COVID-19, such as closing reservation boundaries, stay at home orders, and curfews, have all impacted housing activities and projects that were planned prior to the National Emergency. Many Tribes and TDHEs continue to operate at reduced administrative capacity, as staff continue to work remotely and with limited



Reporting

CARES Act Reporting Requirements

Existing Reporting

- SF-425
- APR
- ASER
- Audits
- Self-Monitoring

Additional Reporting

- CARES Act Reporting System (CARS)
- Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)

IHBG-CARES Reporting

1. **Quarterly Federal Financial Reports (SF-425):** that account for the receipt and disbursement of IHBG-CARES funding.
2. **Abbreviated APR:**
 - a. IHBG-CARES recipients will be required to submit information regarding their expenditure of their IHBG-CARES grant in an Abbreviated APR (Form: HUD-52735), using the same fillable PDF as was used for the IHP.
 - b. This Abbreviated APR will be in addition to the recipient's annual APR which will cover the recipient's regular IHBG formula grant funding.
 - c. **The Abbreviated APR for the IHBG-CARES grant will cover the recipient's typical reporting period and will be due to the ONAP Area Office within 90 days of the end of their program year unless otherwise specified.**
 - d. The type of information HUD will require to be reported, which is subject to change, will include:
 - (1) The total amount of IHBG-CARES grant funding received from HUD.
 - (2) The amount of IHBG-CARES grant funding that was expended or obligated during the tribal program year to: (a) prevent COVID-19; (b) prepare for COVID-19; or (c) respond to COVID-19.

IHBG-CARES Reporting (from CARES Act 15011)

3. **A list of all activities or projects** for which IHBG-CARES grant funds were expended or obligated under each of the eligible purpose categories, including:
 - a. the name or type of the activity or project;
 - b. a description of the activity, including whether the activity is:
 - 1) eligible under the IHBG program; or
 - 2) an eligible activity pursuant to a waiver and alternative requirement set forth in PIH Notice 2020-5 related to prevention, preparation for, and response to COVID-19.
 - c. an explanation of how the activity addresses one or more of the eligible purposes identified in (2) above;
 - d. an evaluation of the completion status of the activity;
 - e. an estimate of the number of eligible families that were assisted by this activity, including the number of low-income Indian families, non-low-income Indian families, and non-Indian families; and
 - f. the name of the person to contact at the Tribe or TDHE if HUD staff have questions about the activity or need additional information.

IHBG-CARES Reporting (from CARES Act 15011)

4. **Additional CARES Act Reporting:** Recipients of \$150,000 or more of CARES Act funding must submit, not later than 10 days after the end of each calendar quarter, a report containing information regarding the amount of funds received; the amount of funds obligated or expended for each project or activity; a detailed list of all such projects or activities, including a description of the project or activity; and detailed information on any subcontracts or subgrants awarded by the recipient.

Reporting: Quarterly Federal Financial Reports (SF-425)

- Account for the receipt and disbursement of IHBG- CARES funding
- Quarterly reports due 30 days after the end of the quarter
- Annual and Final report due 90 days after the end of the quarter

View Burden Statement		Federal Financial Report (Follow form Instructions)		OMB Number Expiration Date
1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned to Agency (To report multiple grants, use FFR Attachment)		
3. Recipient Organization (Name and complete address including Zip code)				
Recipient Organization Name:				
Street1:				
Street2:				
City:				
State:				
Country:				
ZIP / Postal Code:				
4a. DUNS Number		4b. EIN		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)
6. Report Type		7. Basis of Accounting		8. Project/Grant Period
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final		<input type="checkbox"/> Cash <input type="checkbox"/> Accrual		From: To: Reporting Period End Date
10. Transactions				Cumulative
(Use lines a-c for single or multiple grant reporting)				
Federal Cash (To report multiple grants, also use FFR attachment):				
a. Cash Receipts				
b. Cash Disbursements				
c. Cash on Hand (line a minus b)				
(Use lines d-o for single grant reporting)				
Federal Expenditures and Unobligated Balance:				
d. Total Federal funds authorized				
e. Federal share of expenditures				
f. Federal share of unliquidated obligations				
g. Total Federal share (sum of lines e and f)				
h. Unobligated balance of Federal Funds (line d minus g)				
Recipient Share:				
i. Total recipient share required				
j. Recipient share of expenditures				
k. Remaining recipient share to be provided (line i minus j)				
Program Income:				
l. Total Federal program income earned				
m. Program Income expended in accordance with the deduction alternative				
n. Program Income expended in accordance with the addition alternative				
o. Unexpended program income (line l minus line m or line n)				

Abbreviated Annual Performance Report (APR)

- Use Abbreviated form (PDF)
- Use the same form as was used for the Abbreviated IHP
- Due 90 days after end of PY

SECTION 1: COVER PAGE [Instructions](#) [Help Files](#)

(1) Grant Number: 20BV1234567

(2) Recipient Program Year: 10/1 - 9/30

(3) Federal Fiscal Year: 2020

☒ IHBG-CARES

☐ (4) Initial Plan (Complete this Section then proceed to Section 2) or an Amended IHP

☒ (6) Annual Performance Report (Complete items 27-30 and proceed to Section 3)

☒ (7) Tribe

☐ (8) TDHE

(9) Name of Recipient: ABC Tribe

(10) Contact Person: James Rhodes

(11) Telephone Number with Area Code (999) 999-9999 : (555) 267-3519

(12) Mailing Address: PO Box 1234

(13) City: Wishbone (14) State: Idaho (15) Zip Code (99999 or 99999-9999): 83805-1234

(16) Fax Number with Area Code (if available) (999) 999-9999 : (555) 267-2960

(17) Email Address (if available): jrhodes@abctribe.org

(18) If TDHE, List Tribes Below:

(19) Tax Identification Number: 82-1234567

(20) DUNS Number: 123456789

(21) CCR/SAM Expiration Date (MM/DD/YYYY): 03/06/2021

(22) IHBG-CARES Amount: \$0

Date Started Preparing for COVID-19: 03/01/2020

(23) Name of Authorized IHP Submitter: Sharon Walsh

ONAP Office Use Only

Release Date: 4/15/2020

[Export to XML](#)

[Import XML](#)

apr_id

Reporting: Compliance Response Team (HCCRT)

- In order to facilitate reporting, HUD has established a **HUD CARES Act Compliance Response Team (HCCRT)** to coordinate efforts across the Department's programs and provide further guidance to Departmental and recipient staff as these new reporting systems are put in place.
- HCCRT is establishing a new Departmental-wide portal, named "CARS," for recipients to submit information in a user-friendly format and is also relying on an existing Government-wide system, named FSRS, for reporting sub-award and contract information.

Reporting: Section 15011 of the CARES Act

- Section 15011 of the CARES Act provides for certain reporting requirements that all “covered recipients” of funding must follow.
- “Covered recipients” of funding, defined as recipients of funding that exceeds \$150,000 in aggregate.
- IHBG-CARES Implementation Notice [PIH-2020-06](#) (4/22/20) and ICDBG-CARES Implementation Notice [PIH-2020-11](#) (5/15/20) provided initial guidance on these Section 15011 reporting requirements.
- In addition, IHBG-CARES and ICDBG-CARES recipients executed grant agreements, with addenda addressing reporting, that are subject to these reporting requirements.

Reporting: Section 15011 of the CARES Act

Reporting Requirements:

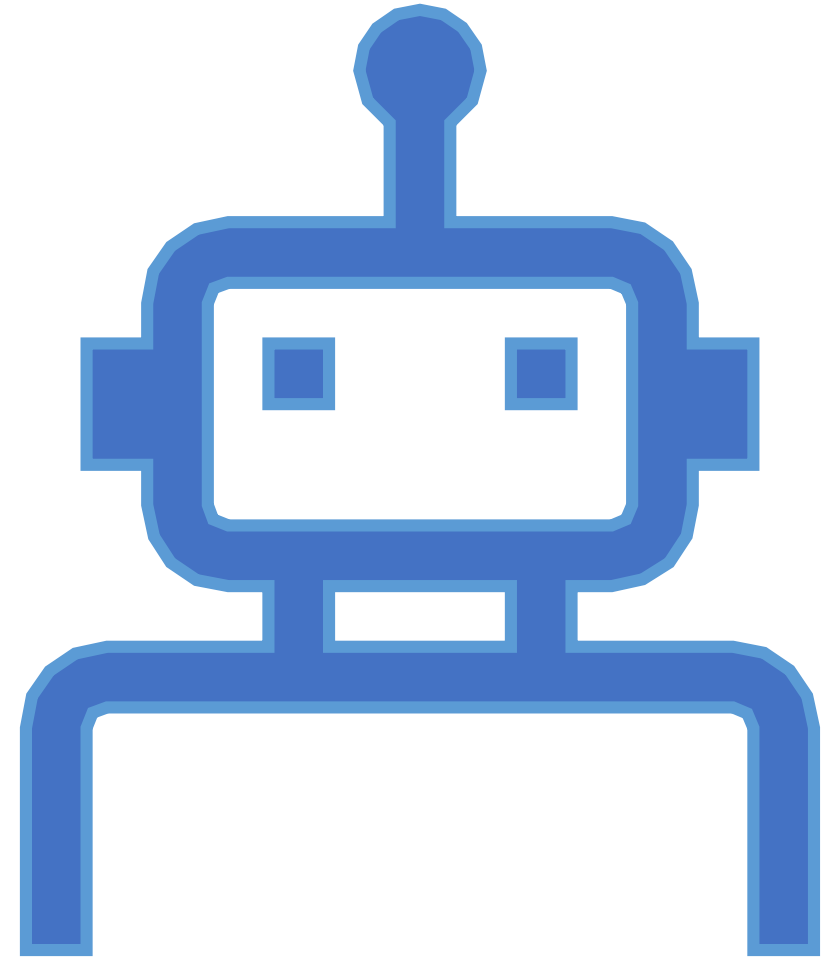
- A. The total amount of large covered funds received from the Department;
- B. The amount of large covered funds received that were expended or obligated for each project or activity;
- C. A detailed list of all projects or activities for which large covered funds were expended or obligated, including—
 - the name of the project or activity;
 - a description of the project or activity; and
 - the estimated number of jobs created or retained by the project or activity, where applicable; and
- D. Detailed information on any level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act (FFATA) of 2006 allowing aggregate reporting on awards below \$50,000 or to individuals.

Reporting: Section 15011 of the CARES Act

- The CARES Act reporting is due 10 days after the quarter's end (January 10th, April 10th, July 10th, October 10th).
- After covered recipients provide their reports, HUD aggregates the data for reporting to the Pandemic Response Accountability Committee (PRAC) established by Section 15010 of the CARES Act to promote transparency and conduct and support oversight of covered funds and the Coronavirus response.
- For the July and October submissions, IHBG-CARES and ICDBG-CARES recipients were not expected to provide reports.
- For the January 2021 submission, CARES Act recipients were not required to submit a quarterly report (Oct. 1st-Dec. 31st) for the January 10, 2021 deadline.
- HUD hopes to have a portal available well in advance of the July 10, 2021 reporting deadline, for the quarter ending June 30. Once the portal is available, HUD will provide training to recipients in advance of July 10th.
- **As a reminder**, grantees are still required to submit SF 425's, Annual Performance Reports (APR's), Annual Status and Evaluation Reports (ASER's), and Audits.

CARES Act Quarterly Reporting Requirements Under Sec. 15011

**A closer look at
subsections A, B, C, and D**



Requirement A of Section 15011 of the CARES Act

The total amount of
large “covered
funds”
received from the
agency

- The CARES Act reporting requirements apply to all “covered recipients” of IHBG-CARES and ICDBG-CARES funding.
- Covered recipients are recipients of total CARES Act funding that exceeds \$150,000 in the aggregate.
- That is, when determining whether the Tribe or TDHE meets this threshold, the entity that signed the relevant CARES Act grant agreement (i.e., Tribe or TDHE) should include all CARES Act funding **that entity** received from HUD **with** CARES Act funding, if any, **that entity** received from other agencies (e.g., Treasury’s Payroll Protection Program).
- **Important Note:** 2020 IHBG Formula funds or 2019/2020 ICDBG funds used per waiver for CARES Act purposes **are not part** of the \$150,000 calculation

Requirements B & C of Section 15011 of the CARES Act

The amount of large covered funds that were expended or obligated for each project or activity

- The CARES Act reporting requirements call for information on ***“all projects or activities for which large covered funds were expended or obligated.”***
- To simplify the process for capturing quarterly information on CARES Act **funds expended or obligated per project or activity**, the Department aligned the requirements to existing reporting requirements and forms.
- The “project or activity” will be **the eligible activities** you identified in the abbreviated Indian Housing Plan (IHP) (i.e., the activity from the Eligible Activity list)
- The “project or activity” will be defined by HUD for each ICDBG-CARES grant based on your successful application.
- These programs are also structured to **prevent, prepare for, and respond to COVID-19, as well as to reimburse** any non-Federal funding spent prior to the CARES Act to prevent, prepare for, and respond to COVID-19.

**Requirements B & C of
Section 15011 of the
CARES Act**

The amount of large covered funds that were expended or obligated for each project or activity, cont'd.

- When reporting, Tribe or TDHEs must report using the accrual basis of accounting.
- For Tribe or TDHEs, HUD established two award types:
 1. CARES Act IHBG
 2. CARES Act ICDBG
- Accordingly, for quarterly reporting, the Tribes and TDHEs will report IHBG CARES and ICDBG CARES grants awards separately.
- The four quarters of CARES Act reporting should be reconcilable with the Tribe or TDHE's annual reporting submission (i.e., APR or ASER), as well as its quarterly Financial Statements (SF-425).

ICDBG-CARES Reporting Requirements

1. **Quarterly Federal Financial Reports (SF-425):** These reports account for the receipt and disbursement of ICDBG-CARES funding.
2. **Annual Status and Evaluation Report (ASER):** ICDBG-CARES grantees will be required to submit this report annually to report on its progress in implementing the grant. An ASER will also be required after the ICDBG-CARES grant is fully expended.
3. **Additional CARES Act Reporting:** Section 15011 of the CARES Act requires that recipients of \$150,000 or more of CARES Act funding submit, not later than 10 days after the end of each calendar quarter, a report containing information regarding the amount of funds received; the amount of funds obligated or expended for each project or activity; a detailed list of all such projects or activities, including a description of the project or activity; and detailed information on any subcontracts or subgrants awarded by the recipient.

Annual Status Evaluation Report (ASER)

Annual Statement Performance and Evaluation Report
Capital Fund Program, Capital Fund Program Replacement Housing Factor and
Capital Fund Financing Program

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2517-0226
Expires: 8/31/2011

Part I: Summary

PHA Name: _____ Grant Type and Number: _____ FFY of Grant: _____
Capital Fund Program Grant No: _____ FFY of Grant Approval: _____
Replacement Housing Factor Grant No: _____
Date of CFFP: _____

Type of Grant: ☒ Original Annual Statement ☐ Reserve for Disaster Emergencies ☐ Revised Annual Statement (revision no: _____)
☐ Performance and Evaluation Report for Period Ending: _____ ☐ Final Performance and Evaluation Report

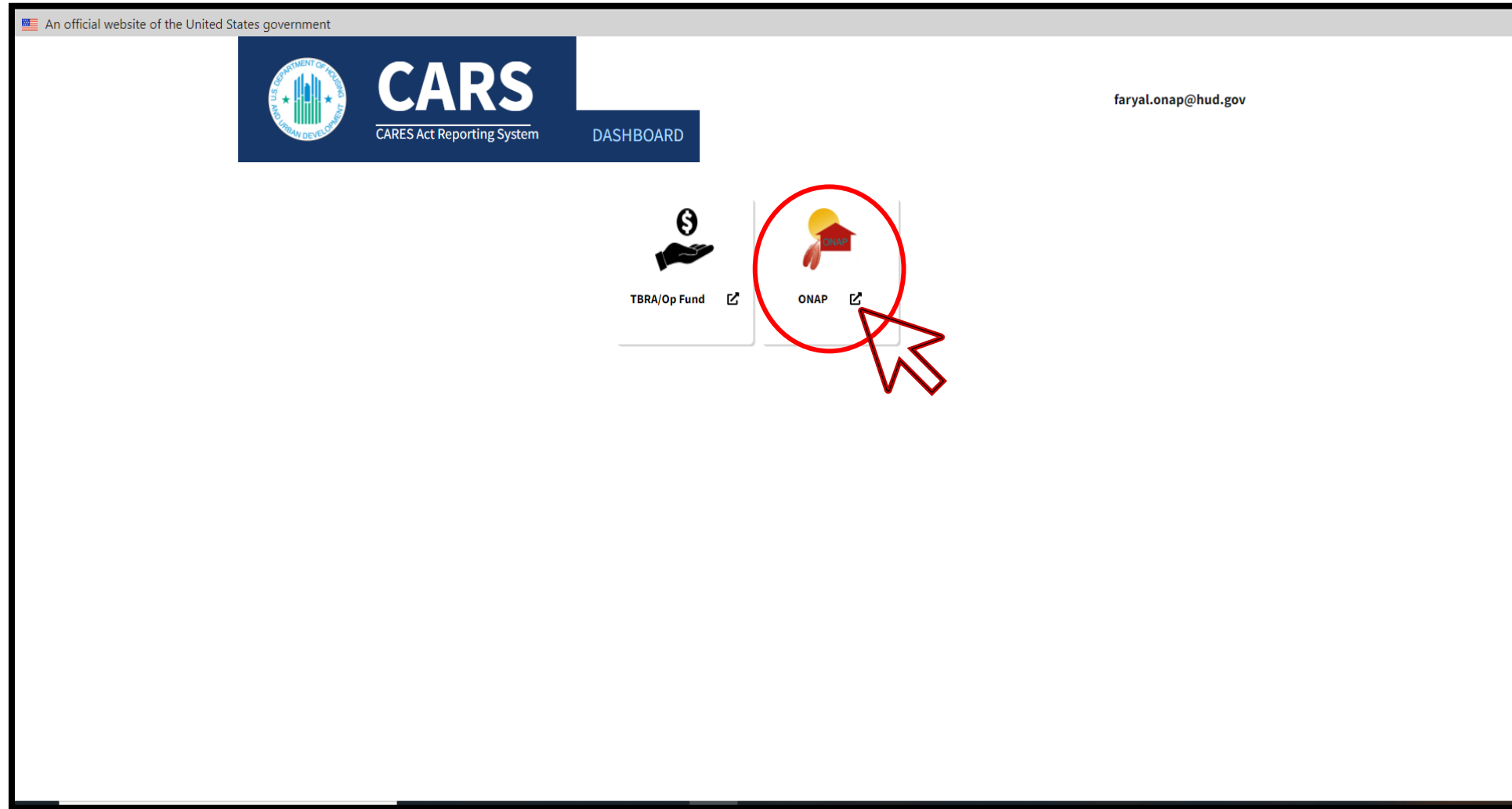
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFF Funds				
2	1406 Operations (may not exceed 10% of line 21) ³				
3	1408 Management Improvements				
4	1410 Administration (may not exceed 10% of line 21)	42358434			
5	1411 Audit				
6	1415 Liquidated Damages				
7	1430 Fees and Costs	122979412			
8	1440 Site Acquisition				
9	1450 Site Improvement	256932531			
10	1460 Dwelling Structures	21499892192			
11	1465.1 Dwelling Equipment—Nonexpendable				
12	1470 Non-dwelling Structures	223750			
13	1475 Non-dwelling Equipment				
14	1485 Demolition				
15	1492 Moving to Work Demonstration				
16	1495.1 Relocation Costs				
17	1497 Development Activities ⁴				
18a	1501 Collateralization or Debt Service paid by the PHA				
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment				
19	1502 Contingency (may not exceed 8% of line 20)				
20	Amount of Annual Grant: (sum of lines 2 - 19)	\$390,530,319.92	\$ 0.00	\$ 0.00	\$ 0.00
21	Amount of line 20 Related to LBP Activities				
22	Amount of line 20 Related to Section 304 Activities				
23	Amount of line 20 Related to Security - Soft Costs				
24	Amount of line 20 Related to Security - Hard Costs				
25	Amount of line 20 Related to Energy Conservation Measures				
Signature of Executive Director _____		Date _____	Signature of Public Housing Director _____		Date _____

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFFP Grants for operations.
⁴ RHF funds shall be included here.

Page 1

form HUD-50075.1 (4/2008)

CARS – CARES Act Reporting System




CARS – CARES Act Reporting System

HUD Cares x +

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An official website of the United States government

 **CARS**
CARES Act Reporting System

DASHBOARD CARES ACT INSTRUCTIONS

faryal.onap@hud.gov

Recipient Name

Recipient: SAMPLE TRIBE OR TDHE

Grant Number

Grant Identification Number: 20IV (ICDBG CARES)
20BV (IHBG CARES)

2020 - December 31 Transactions - report

Grant Award

Obligation: \$0.00

Quarterly Expenditures

Expenditures: \$0.00

Eligible Activity

Eligible Activity: - Activity Purpose -

CARES ACT Purpose

Activity Purpose: - Activity Purpose -

Short Description

Description:

CARES Amount

Cares Amount: \$0.00

Add Program

Add

Submit Report

Clear Cancel Submit

CARS – CARES Act Reporting System

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States government

- Eligible Activity -

- 1-Modernization of 1937 Act Housing
- 2-Operation of 1937 Act Housing
- 3-Acquisition of Rental Housing
- 4-Construction of Rental Housing
- 5-Rehabilitation of Rental Housing
- 6-Acquisition of Land for Rental Housing Development
- 7-Development of Emergency Shelters
- 8-Conversion of Other Structures to Affordable Housing
- 9-Other Rental Housing Development
- 10-Acquisition of Land for Homebuyer Unit Development
- 11-New Construction of Homebuyer Units
- 12-Acquisition of Homebuyer Units
- 13-Down Payment/Closing Cost Assistance
- 14-Lending Subsidies for Homebuyers (Loan)
- 15-Other Homebuyer Assistance Activities
- 16-Rehabilitation Assistance to Existing Homeowners
- 17-Tenant Based Rental Assistance
- 18-Other Housing Service
- 19-Housing Management Services

- Eligible Activity -

- Activity Purpose -

Description

IHBG
Eligible Activates

20

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States government

CARS

- Eligible Activity -

- 1: Economic Development
- 2: Housing acquisition
- 3: Homebuyer Assistance
- 4: Housing - new construction
- 5: Housing rehabilitation
- 6: Land Acquisition for economic development activity
- 7: Land Acquisition for housing
- 8: Land Acquisition for public facilities
- 9: Micro enterprise assistance
- 10: Public Facilities/community centers
- 11: Public Facilities infrastructures
- 12: Public Facilities - special needs
- 13: Public Service
- 14: Other COVID-19 Activities auth by Waiver or Alt Requirement
- 15: Planning and Administration

- Eligible Activity -

- Activity Purpose -

Description

Grant Identification Number

IV5503580

Amounts expended this past quarter.

Expenditures

0.00

Cares Amount

\$0.00

Add

Clear Cancel Submit

ICDBG
Project Types

CARS – CARES Act Reporting System

HUD Cares x +

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Recipient: SAMPLE TRIBE OR TDHE

Grant Identification Number: 20BV9912340

2020 - December 31 Transactions - report the amounts expended this past quarter.

Obligation: \$907,942.00

Expenditures: \$1,000.00

Eligible Activity: 1-Modernization of 1937 A

Activity Purpose: 1: COVID-19 Prevention

Description: Prevention

Cares Amount: \$1,000.00

Add Add a Activity Item

1 - 1-Modernization of 1937 Act Housing

Activity Purpose	Activity Description	CARES \$
1: COVID-19 Prevention	Prevention	1,000.00
SUB-TOTAL		1000.00
TOTAL		1000.00

Clear Cancel Submit

Windows Taskbar: Type here to search, 5:19 PM 11/6/2020


Groups Programs
by Eligible Activity
Number

CARS – CARES Act Reporting System

HUD Cares x +

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An official website of the United States government

 **CARS**
CARES Act Reporting System

faryal.onap@hud.gov

DASHBOARD CARES ACT INSTRUCTIONS

Summary by
Year/Quarter

CARES Act				
Year / Quarter	Grant Number	Grant Recipient	Obligation	Expenditures
2020 / December 31	20BV9912340	SAMPLE TRIBE OR TDHE	907942.00	1000.00
Rows per page: 10 1-1 of 1 < >				

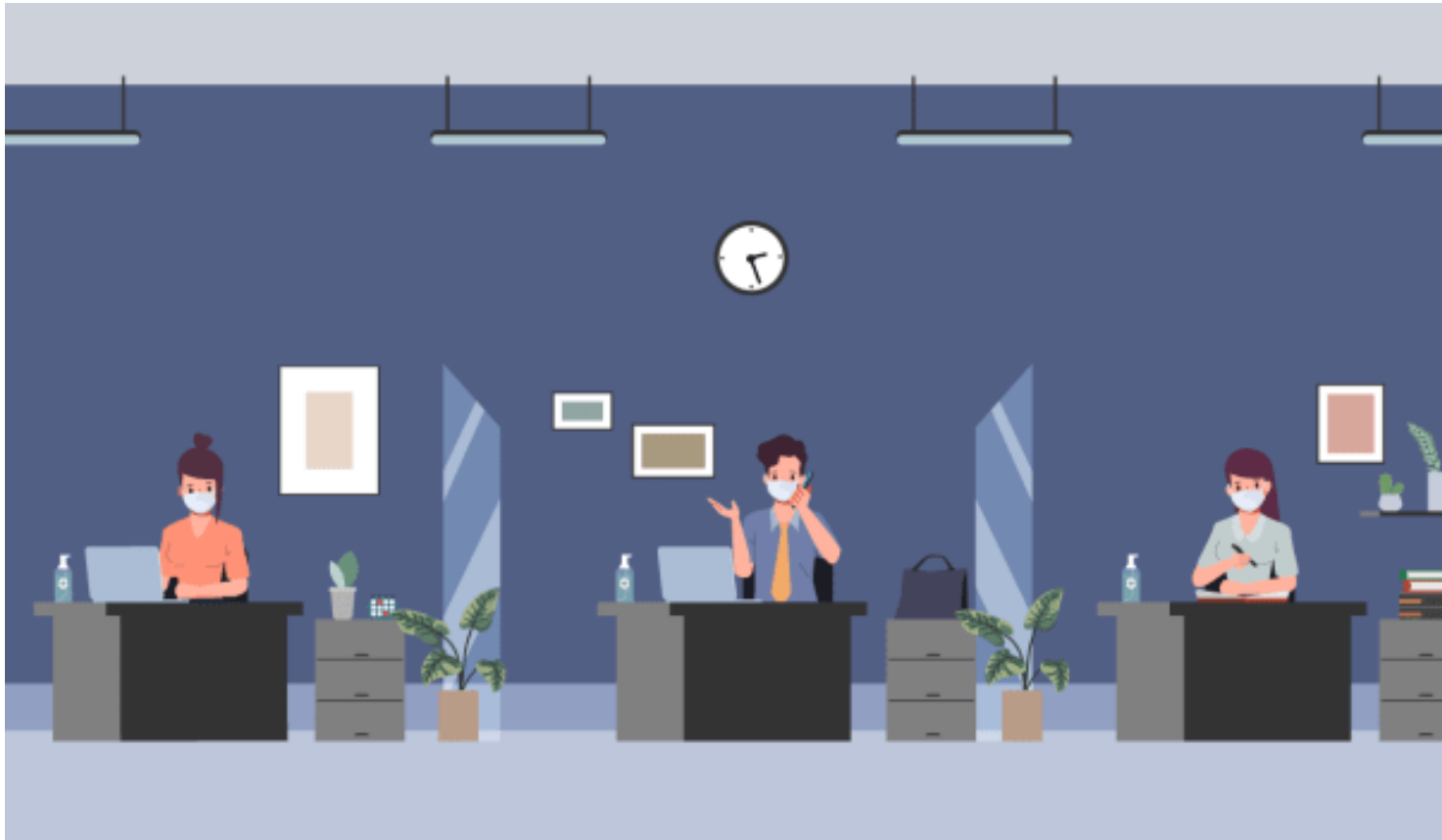
Requirement D of Section 15011 of the CARES Act
Detailed information on any level of contracts or subgrants awarded by the covered recipient under FFATA through the FSRS

- Section 15011 of the CARES Act also requires detailed information on contracts or subgrants awarded by a covered recipient that includes the data elements required to comply with the Federal Funding Accountability and Transparency Act (FFATA) of 2006.
- FFATA reporting is an additional statutory reporting requirement that applies to all Federal grantees and all Federal awards.
- Under FFATA, recipients are required to file a FFATA sub-award report by the end of the month following the month in which they award a contract greater than \$30,000.
- Likewise, recipients are required to file a FFATA sub-award report by the end of the month following the month in which they award a sub-grant greater than or equal to \$30,000.
- All FFATA reporting, including the reporting under Subsection D of Section 15011 of the CARES Act, is to be conducted in the FFATA Subaward Reporting System (FSRS) to which prime recipients of funding have access. The FSRS is available here: <https://www.fsrs.gov/>

Best Practices



Best Practices: Examples



- Acrylic glass around workstations
- Emergency work orders only
- Remote work
- Rehab Pow Wow grounds for quarantine
- Acquisition of PPE and cleaning supplies for residents
- Emergency rental and mortgage assistance in the form of vouchers

SPOKANE INDIAN HOUSING AUTHORITY

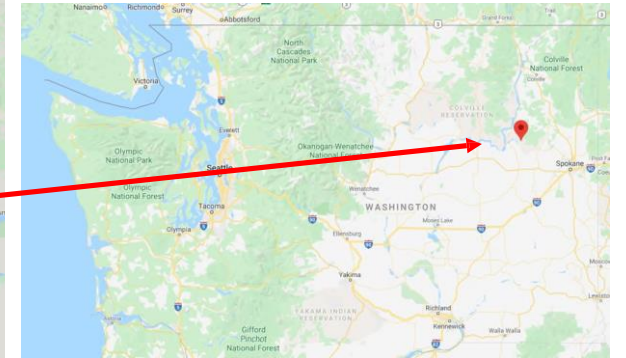


Loren Bair
Executive Director
Spokane Indian Housing Authority
loren@spokaneiha.com

33 Employees
\$2.4M ANNUAL IHBG BUDGET



SPOKANE TRIBE



BACKGROUND



- Land Base: Approx. 160,000 acres
- Tribal Enrollment: Approximately 2,900
- Housing Units: 200 units
- Unemployment Rate: 39.1%
- Housing: 900-950 Homes
 - 350 HUD Homes
 - 159 Rentals
 - 191 Homebuyers (41 current, 150 paid off)

COVID-19 IMPACTS ON COMMUNITY

SPOKANE IHA

- How has SIHA responded to COVID-19?
 - March 16 to May 31, 2020 – Emergency declared & Stay at Home Order – the Tribe shut down to essential workers only.
 - June 1, 2020 – Phase 2 – Low-risk construction can resume with approval safety plan.
 - July 2, 2020 – Phase 3
 - August 6, 2020 – Modified Phase 3 – Decreased gathering group size.

COVID-19 IMPACTS ON COMMUNITY SPOKANE IHA

- Community Action Plan didn't address a pandemic.
- Resolutions, Policies (Remote work, Personnel Policy, etc.)
- Coordination between all tribal entities.
- Lack of Internet infrastructure – Remote work, telehealth, and student education.
- Adapting to limited Federal & State guidance.
- Procurement of PPE,

COVID-19 IMPACTS ON COMMUNITY

SPOKANE IHA

How has staffing been managed? – Has SIHA had to close down?

- Initially - “Essential Workers”
- Mid-June – Low-risk construction could resume
- Work closely with the David C. Wynecoop Memorial I.H.S. Clinic
- Testing (anyone from the community)
- Safe to return from work

COVID-19 IMPACTS ON COMMUNITY SPOKANE IHA



- How do you continue to provide needed services?
 - Acrylic glass around work stations
 - Wash hands
 - Sign-In
 - Emergency work orders only
 - Remote work

Questions and Answers



Future Webinars

- Managing Your Housing Department or TDHE including development or revision of policies and procedures, developing an emergency plan and/or working with the tribal emergency plan, staffing, recertifications, inspections, and rent collection
- Addressing Community and Housing Safety Needs including communication strategies, keeping office areas and community space safe, COVID testing and addressing emergency housing needs
- Addressing Family and Individual Needs including providing food and hygiene items and educational support for youth, i.e. Internet, computers
- Accounting and Environmental related to documenting expenditures
- Best Practices