



September 16, 2020

## GENERAL PROGRAM NEWS

### PIH Issues Notice on CARES Act Extensions and Reporting Requirements

On September 14, HUD's Office of Public and Indian Housing (PIH) issued Notice [PIH-2020-24](#) to provide information on extensions and financial reporting requirements for PHAs that have received supplemental funding under the [CARES Act](#). The notice applies to supplemental public housing operating funds, Housing Choice Voucher (HCV) and Mainstream administrative fees, housing assistance payment (HAP) funding, and Moderate Rehabilitation program HAP funding. Highlights of the notice include the following:

- The period of availability for the use of CARES Act supplemental public housing operating funds has been extended. PHAs may use any available public housing capital and operating funds appropriated for fiscal years 2020 and prior for any eligible capital or operating fund expense, and for other expanded COVID-19 expenses, as included in Notice [PIH 2020-07](#), through December 31, 2021.
- The period of availability for PHAs to use the CARES Act HCV supplemental HAP and administrative fees funds (including the Mainstream program) has been extended through December 31, 2021. However, shortfall funds are only available through December 31, 2020.
- The period of availability for the use of CARES Act supplemental Moderate Rehabilitation funds has been extended through December 31, 2021.
- HUD is temporarily resetting the 10 percent administration cost limitation in 24 CFR 905.314(h) to 15 percent until December 31, 2021.
- The notice extends the waiver authority of the Central Office Cost Center (COCC) fees in excess of the safe harbor amounts to the fees (i.e., HCV management fee and HCV bookkeeping fee) charged to the CARES Act supplemental HCV and Mainstream administrative fees and provides further implementation guidance for PHAs that used CARES Act supplemental operating funds or HCV and Mainstream administrative fees under this waiver authority. (Section 8 of the notice discusses implementation of the COCC fees and safe harbor amounts).
- HUD has extended the unaudited submission due date for PHAs with a 6/30/2020 fiscal year end (FYE) by 60 days, from 08/31/2020 to 10/30/2020. The notice also provides instructions to 6/30/2020 FYE PHAs that have already submitted their unaudited submission.
- The notice provides the Financial Data Schedule (FDS) reporting requirements and instructions for the supplemental funds that a PHA may have received under the CARES Act for the public housing operating fund, HCV, Mainstream Voucher and Moderate Rehabilitation programs. (Sections 5 through 13 discuss FDS reporting).
- The notice provides guidance on the implementation of CARES Act supplemental funds quarterly reporting requirements. The Act requires that recipients and sub-recipients of CARES Act funds satisfy quarterly reporting requirements if the recipient has been awarded \$150,000 or more in covered funds. CARES Act quarterly reporting requirements are aligned with PHA FDS reporting guidance in the notice to allow for consistency in reporting and ensure that PHAs maintain a single record of CARES Act expenses. (Sections 16 and 17 discuss quarterly CARES Act reporting).
- FDS and CARES Act quarterly reporting for Moving to Work (MTW) PHAs and the COCC is also provided in the notice.

The notice applies to PHAs administering the public housing, HCV, Mainstream Voucher, and/or Moderate Rehabilitation programs, including all PHAs participating in the MTW demonstration program. Further details can be found in the [notice](#).



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