How will the change from FIFO to Grant Based Accounting impact…	CDBG	HOME	ESG (Emergency Solutions Grants)	HOPWA / HOPWA-C
eCon Planning Suite and the Annual Action Plans?	**No significant changes are planned for the eCon Planning Suite.** Note: CDBG grantees will need to have an adequate pipeline of projects to fully utilize their CDBG allocations and available program income in a timely manner.	**No significant changes are planned for the eCon Planning Suite.** Note: HOME PJs will need to have an adequate pipeline of projects to fully utilize their HOME allocations and available program income in a timely manner.	**No significant changes are planned for the eCon Planning Suite.** Note: For Annual Action Plans, ESG recipients will continue setting up projects (1 per grantee) through eCon Planning Suite to cover the entire FFY grant (max: 24-month grant life).	**Significant changes are planned for the eCon Planning Suite.** Note: For Annual Action Plans beginning with the FY2015 plan, HOPWA grantees will set up projects (1 per grantee and 1 per project sponsor) through eCon Planning Suite to cover the entire FFY grant (max: 2YRS to obligate +5YRS to expend). Grantees are reminded that HOPWA formula grant agreements are three year agreements. Once the three year performance period identified in the grant agreement is completed, grantees may only make expenditures against activities that occurred during the designated three year performance period of the grant agreement. The account must be settled by the end of the 5 year expenditure period at which point the funding expires and is returned to the Treasury Department.
How to set up IDIS Projects?	**No significant changes are planned for the setup of IDIS projects.**	**No significant changes are planned for the setup of IDIS projects.**	**No significant changes are planned for the setup of IDIS projects.** Note: ESG recipients will continue setting up projects (1 per grantee) through eCon Planning Suite to cover the entire FFY grant (max: 24-month grant life).	**Significant changes are planned for the setup of IDIS projects or activities.** Note: Beginning with the FY2015 plan, HOPWA grantees will set up projects (1 per grantee and 1 per project sponsor) through eCon Planning Suite to cover the entire FFY grant (max: 2YRS to obligate +5YRS to expend). Grantees are reminded that HOPWA formula grant agreements are three year agreements. Once the three year performance period identified in the grant agreement is completed grantees may only make expenditures against activities that occurred during the designated three year performance period of the grant agreement. The account must be settled by the end of the 5 year expenditure period at which point the funding expires and is returned to the Treasury Department.
How to set up IDIS Activities?	**No significant changes are planned for the setup of IDIS activities; however, funding these activities will be impacted.**	**No significant changes are planned for the setup of IDIS activities; however, funding these activities will be impacted.**	**No significant changes are planned for the setup or funding of IDIS activities.** Note: ESG recipients will continue setting up activities (1 per funded program component) in the HESG path to cover the entire FFY grant (max: 24-month grant life). Recipients must also set up one Admin Subfund for each FFY grant.	**Significant changes are planned for the setup of IDIS activities as well as their funding.** Note: Beginning with the FY2015 plan, HOPWA grantees will set up activities (1 per funded program component) in the HOPWA/HOPWA-C path to cover the entire FFY grant (max: 2 YRS to obligate + 5YRS to expend). When a single FFY grant allocation is expended over multiple program years, the grantee should add an "accomplishment year" to the activity. Grantees are reminded that HOPWA formula grant agreements are three year agreements. Once the three year performance period identified in the grant agreement is completed grantees may only make expenditures against activities that occurred during the designated three year performance period of the grant agreement. The account must be settled by the end of the 5 year expenditure period at which point the funding expires and is returned to the Treasury Department.

How will the change from FIFO to Grant Based Accounting impact…	CDBG	HOME	ESG (Emergency Solutions Grants)	HOPWA / HOPWA-C
IDIS Activity funding?	**Significant changes are planned in order to clearly associate activities with the FFY allocation(s) used to fund them.** In order to allow users to associate the FFY allocation with an activity, the IDIS *Activity Funding* Screen will display multiple funding sources. The "Pre-2015 Source" is the amount available for funding from the aggregated FY 2014 grant and prior year grants. This pre-2015 source will continue to fund and draw on a FIFO basis. For each year starting with grant year 2015, the funding sources are divided by year, e.g. the "2015 Source", the "2016 Source", etcetera, thereby facilitating grant-based funding and draws going forward. A single activity may be funded with multiple funding sources.	**Significant changes are planned in order to clearly associate activities with the FFY allocation(s) used to fund them.** In order to allow users to associate the FFY allocation with an activity, the IDIS *Activity Funding* Screen will display multiple funding sources. The "Pre-2015 Source" is the amount available for funding from the aggregated FY 2014 grant and prior year grants. This pre-2015 source will continue to fund and draw on a FIFO basis. For each year starting with grant year 2015, the funding sources are divided by year, e.g. the "2015 Source", the "2016 Source", etcetera, thereby facilitating grant-based funding and draws going forward. A single activity may be funded with multiple funding sources.	**No significant changes are planned** since the implementation of the HESG path in 2011 was designed to clearly associate activities with the FFY allocation used to fund them. ESG recipients will continue to use the IDIS *Activity Funding* Screen to identify each activity's amount of funding and source of funding (FFY allocation). Activity funding is restricted to the single FFY allocation matching the activity's program year. A single activity cannot be funded by multiple funding sources.	Significant changes are planned in order to clearly associate activities with the FFY allocation(s) used to fund them. In order to allow users to associate the FFY allocation with an activity, the IDIS *Activity Funding* Screen will display multiple funding sources. The "Pre-2015 Source" is the amount available for funding from the aggregated FY 2014 grant and prior year grants. This pre-2015 source will continue to fund and draw on a FIFO basis. For each year starting with grant year 2015, the funding sources are divided by year, e.g. the "2015 Source", the "2016 Source", etcetera, thereby facilitating grant-based funding and draws going forward. IDIS activity funding is be restricted to a single FFY grant and allocation. A single activity cannot be funded by multiple funding layers.
Funding Activities with Program Income?	**No significant changes are planned for program income.**	**Significant changes are planned for program income.** Note: For pre-2015 HOME grants, PJs do not need to manually fund IDIS activities with program income in order to create a program income draw. If program income funds were drawn first, IDIS would automatically adjust the activity's funding to increase the amount of program income committed to the activity and reduce the amount of HOME Treasury funds committed by an equal amount. Beginning with 2015 HOME grants, PJs will now need to manually fund HOME activities with program income in the Grant- specific funding layer. The same program income funds committed to an activity must be disbursed for that activity. This rule is true for all funds in the PJ's local account, which could include program income (PI), program income for admin (PA), recaptured homebuyer funds (HP), or repayments to the local account (IU).	**No significant changes are planned for program income.** Note: ESG recipients are unable to receipt program income in IDIS. Costs paid by program income count toward meeting the recipient's matching requirements.	**Significant changes are planned for program income.** Note: Program Income may remain in the grantee local account; however, receipt of program income should be tracked in IDIS. Beginning with FFY 2015 allocations, grantees must manually identify the use program income within the grant-specific funding layers.
Creating and revising vouchers?	**Significant changes are planned for creating and revising vouchers.** Creating Vouchers: The *Create Voucher* Screen will only reflect the funding sources from which the IDIS activity was funded. Revising Vouchers: When revising a voucher, drawn amounts can only be shifted to other IDIS activities funded from the same allocation year, source type, and fund type on the original voucher. For example, if the voucher in question drew down funds from 2016 Entitlement (EN), the voucher may only be moved to IDIS activities funded from 2016 Entitlement (EN).	**Significant changes are planned for creating and revising vouchers.** Note: When creating a voucher in IDIS, the PJ will identify the allocation from which the funds will be drawn. However, the *Create Voucher* Screen will only reflect the allocations from which the IDIS activity was funded. It could be that older funds are available but are not funded to the IDIS activity in question. PJs may want to review available IDIS reports to identify the oldest funds available before creating the draw and make adjustments on the *Activity Funding* Screen as necessary. When revising a voucher, drawn amounts can only be shifted to other IDIS activities funded from the same allocation year, source type, fund type, and recipient (e.g., CHDO and subrecipient) included on the voucher. For example, if the voucher in question drew down funds from 2016 Entitlement (EN), the voucher may only be moved to IDIS activities funded from 2016 Entitlement (EN).	**No significant changes are planned for creating and revising vouchers**. Note: Vouchers can only be revised within the same grant year of funding. Recipients are unable to revise vouchers from one grant year to another.	**Significant changes are planned for creating and revising vouchers.** Note: Creating - An activity must first be funded by a specific grant year and fund type, before a vouchers can be drawn using the grant year/fund type identified. Vouchers can only be revised within the same grant year of funding. Revising - Vouchers may be moved to another activities *if and only if* the new activity is funded at or above the amount of the voucher and by same allocation year and fund type.

How will the change from FIFO to Grant Based Accounting impact…	CDBG	HOME	ESG (Emergency Solutions Grants)	HOPWA / HOPWA-C
Use of sub-grants and sub-funds?	Significant changes are planned for subfunding. Note: Subfunds such as Technical Assistance funds (TA) and administrative funds (AD) and the subgrants created in subfunds have always been treated in IDIS as grant-year specific at the activity funding level, although that was not apparent on the funding screen. For Pre-2015 grants, when vouchers are applied, LOCCS treats the draws from subgrants using the oldest subgranted money first. Beginning with 2015 grants, activities must be funded from specific years' subgrants and the disbursements will be made from the same subgranted funds that are committed to the activity. State CDBG grantees will have the option of creating subgrants of the PI, RL and SF fund types. This functionality is not available for Entitlement CDBG grantees.	**Significant changes are planned for subfunding. Note:** Subfunds such as CHDO set-aside (CR) and administrative funds (AD) and the subgrants created in subfunds have always been grant-year specific in IDIS. For grants in the Pre-2015 layer (i.e., 1992–2014), when vouchers are applied, LOCCS treats the draws from subgrants FIFO by recipient, using the oldest subgranted money first. Beginning with 2015 grants in the Grant-specific layer, activities must be funded from specific years' subgrants and the disbursements will be made from the specific subgranted funds committed to the activity.	**No significant changes are planned for subfunding.** Note: The Admin Subfund feature will stay consistent. Recipients will still need to create an Admin Subfund for each grant year that an admin activity is funded.	**No significant changes are planned for subfunding**. Note: The use of sub-funds has been permitted but not required for administrative funds under in the past. Beginning with the FFY 2015 allocation, grantees will be instructed to avoid use of sub-grants/sub-funds.
National Defense Authorization Act of 1991 Compliance?	At the end of every Federal Fiscal Year, CDBG unexpended funds in LOCCS that are older than eight years are recaptured by the U. S. Treasury. Under the National Defense Authorization Act of 1991, CDBG grantees have a total of eight years to use their funds. For CDBG grantees, this time constraint has not been a significant issue, because of the FIFO drawdown method in IDIS. With the new grant specific funding and drawdown functions, grantees will need to pay closer attention to their unexpended funds.	**Significant changes are planned for timeliness compliance.** Note: HOME PJ's must expended each grant year allocation (FFY 2002-2014) within 8YRS. For the FFY 2015 HOME allocation, the period for expenditure is 9YRS. HUD will continue to determine each PJ's compliance with the commitment, expenditure and CHDO deadlines using the *HOME Deadline Compliance Status Report* posted to HUD Exchange. There will be separate *Deadline Compliance Status Reports* for HOME grants in the Pre-2015 Layer (1992–2014) based on cumulative requirements and grants in the grant-specific Layer (2015 and future years). The IDIS*PR49 HOME Deadline Compliance Status Report* and *PR27 Status of HOME Grants Report* can also be helpful in tracking compliance with these requirements	**No significant changes are planned for timeliness compliance.** Note: ESG recipients must expend each specific grant year allocation within 24-months from the date of HUD's signature on the grant agreement.	**No significant changes are planned for timeliness compliance.** Note: HOPWA grantees must obligate funds within 2YRS and expend funds within 5YRS after obligation for each specific grant year allocation. Grantees are reminded that HOPWA formula grant agreements are three year agreements. Once the three year performance period identified in the grant agreement is completed grantees may only make expenditures against activities that occurred during the designated three year performance period of the grant agreement. The account must be settled by the end of the 5 year expenditure period at which point the funding expires and is returned to the Treasury Department. HUD will continue using the *Timeliness Repor*t in IDIS (PR88) to track spend down and flag grantees approaching commitment and expenditure deadlines.
Timeliness Compliance: Obligation & Expenditure of Funds?	**The calculation of a grantee's timeliness ratio will not change.**	See above.	See above.	See above.

How will the change from FIFO to Grant Based Accounting impact…	CDBG	HOME	ESG (Emergency Solutions Grants)	HOPWA / HOPWA-C
De-obligation of funds due to non-compliance (e.g., automatic, manual)?	**This does not apply to the CDBG program.**	**Significant changes are planned for the de-obligation of funds.** Note: For Pre-2015 Layer (1992-2014) funds, HUD will use a cumulative method of determining compliance with the 24-month commitment requirement. Uncommitted funds from pre-2015 grants will be de-obligated after each PJ's deadline for grant it received through 2014. Most of these two-year deadlines will occur in 2016. For HOME grants in the grant-specific layer (2015 and future years), all funds must be committed within two years and must remain committed after the two-year deadline. In both cases, PJs must demonstrate commitment for any activity not set up in IDIS as of the deadline to avoid de-obligation.	**No significant changes are planned for the de-obligation of funds**. Note: Field Offices have the discretion to use the sanctions outlined in the ESG regulations to enforce noncompliance with the requirements.	**No significant changes are planned for the de-obligation of funds**. Note: Funding remaining unspent after the three year performance period and remain unreconciled after the 7 YRS must be de-obligated and recaptured.
Uncommitted funds due to cancellation of an activity/project, after the commitment deadline has passed?	**This does not apply to the CDBG program.**	**Significant changes are planned for addressing uncommitted funds**. Note: Previously committed pre-2015 funds that become uncommitted from a cancelled activity, or a completed activity with excess funds, will continue to be available for commitment to another activity until the PJ's commitment requirement deadline for grants it received through 2014. Most of these two-year deadlines will occur in 2016. Uncommitted funds in the Grant-specific layer (2015 and future years) due to an activity cancellation, funds released from activities due to an adjustment in funding level, and excess funds from completed activities may only be committed to another project within the original two-year deadline for their grant year. For example, the excess funds from an activity funded with 2015 grant funds that is completed in 2019 will have passed the 24-month commitment deadline and may not be used for another project. These funds must be de-obligated by HUD.	**No significant changes are planned for addressing uncommitted funds.** Note: ESG recipients have a 24-month expenditure deadline, not a commitment deadline.	**No significant changes are planned for addressing uncommitted funds.** Note: Funding remaining unspent after the three year performance period and that remain unreconciled after the 7 YRS must be de-obligated and recaptured.
Repayment of Funds to the local account?	**Significant changes are planned for the repayment process.** Note: In some cases, HUD allows the grantee to make a repayment to a local account and use those funds for other eligible CDBG activities. Previously, these funds were not systematically tracked in IDIS. With the 11.10 release, IDIS will now allow grantees to track repayments to local accounts in IDIS through the Local Account receipt fund (LA fund). The LA fund will function much like the other receipt funds in IDIS, such as PI or RL. IDIS users will be able to indicate that a repayment has been made to their local account by creating a receipt under the LA fund type. The grantee will associate the repayment with activity ID and specific grant being repaid. The grantee will also report on the re-use or expenditure of those funds by grant year.	**Significant changes are planned for the repayment process** Note: PJs should always contact HUD before making repayments. HUD will direct the PJ to repay funds to a specific account (i.e., local or Treasury) and grant year based on the activity or activities being repaid. This will prevent the PJ from repaying the incorrect account or to an expired grant. For funds a PJ must repay to its local account, beginning with IDIS release 11.10, PJs will be able to process repayments to their local accounts using the IU fund type. This new fund type will work much like the program income (PI) fund type in IDIS. These funds are not subject to the original commitment deadline for the HOME funds that are being repaid.	**No significant changes are planned for the repayment process.**	**No significant changes are planned for the repayment process.**

How will the change from FIFO to Grant Based Accounting impact…	CDBG	HOME	ESG (Emergency Solutions Grants)	HOPWA / HOPWA-C
Repayment of funds to line-of-credit?	**This function remains the same in IDIS.**	HUD may also direct a PJ to repay funds to its HOME Investment Trust Fund Treasury account. Refer to *HOME FACTS Vol. 1, No. 1: Process for the Repayment of Funds Expended on Ineligible Costs or Activities to a PJ's U.S. Treasury account*.	**No significant changes are planned for the repayment process.** Note: ESG recipients must ensure that, once funds have been repaid to the Treasury, the applicable draws are revised. Those repaid funds must be reused for activities set up under the same fiscal year grant.	**No significant changes are planned for the repayment process.**
Performance Reporting (CAPER, PER or APR)?	**HUD is proposing changes for performance reporting.**	**Changes in the CAPER are not known at this time.**	**No significant changes are planned for this function.** Note: For the CAPER, ESG recipients will continue reporting on funds expended during the program year by grant source year.	**Significant changes are pending for this function**. Note: Duel Performance reporting will remain for both paper-based using the HOPWA CAPER/APR and in IDIS. Guidance on how Grant Based Accounting impacts reporting accomplishments through IDIS is forth-coming.
Existing MicroStrategy Reports?	**Significant changes are pending for this function.** Note: MicroStrategy Reports will, as appropriate, to provide information on activity funding and drawdowns by grant year and will include the new LA fund type when applicable.	**Significant changes are planned for this function.** Note: The *PR27: Status of HOME Grants Report* has been updated to help PJs track their grant allocations under each funding layer. The *PR49 report: HOME Deadline Compliance Status Report* has been updated to track commitments, CHDO reservations, CHDO expenditures, and expenditures for pre-2015 grants in the FIFO layer under the cumulative method. A new IDIS report will be developed to track HOME deadline requirements for HOME grants in the Grant-specific layer (2015 and future grants).	**No significant changes are planned for this function.** Note: The PR91, PR92, and PR93 reports in IDIS have been customized to track annual funding and expenditures for each year's grant in the HESG grant path in IDIS.	**Significant changes are pending for this function.** Note: The existing MicroStrategy Reports that provide HOPWA information (PR01, PR02, PR05, PR07, PR80, PR81, PR82, PR88, PR90, PR94, PR95) will be reviewed and assessed to determine if updates including grant year and accomplishment year would be warranted and feasible.
Completing activities?	**This function remains the same in IDIS.**	**No additional significant changes are planned for this function.**	**No additional significant changes are planned for this function.** Note: Recipients have the 24-month expenditure period to fully expend funds for an activity. If funds remain for a specific grant year, those funds cannot be used to fund activities set up under a project for a different FFY grant. Instead, recipients will need to reprogram funds to an activity or activities set up with the same FFY grant year.	**Significant changes are planned for this function.** Note: If grant year funds remain at the end of the 12-month program year, those funds cannot be moved to future projects and activities. Instead, grantees should indicate under the same activity that the allocation will be used to fund/draw money under a new accomplishment year. Grantees are reminded that HOPWA formula grant agreements are three year agreements. Once the three year performance period identified in the grant agreement is completed grantees may only make expenditures against activities that occurred during the designated three year performance period of the grant agreement. The account must be settled by the end of the 5 year expenditure period at which point the funding expires and is returned to the Treasury Department.