

Rules For Setting up CDBG Activity and Reporting Activity Delivery Costs (ADC) in IDIS

This document provides guidance on how to set up activity and report ADC in IDIS for different types of major CDBG activities.

1. Acquisition and Disposition:

When setting up acquisition and disposition activities in IDIS, grantees should set up one activity for each property assisted. Each activity must have the address of the property assisted. This is how HUD tracks properties that grantees have acquired or disposed of with CDBG funds and determines national objective compliance. ADC for acquisition and disposition activities should be included in the budgets of each activity. Grantees may not set up separate activities for ADC and may only have one property in an activity inclusive of ADC.

2. Public Facility and Improvements:

Grantees may only have one public facility in an activity. Grantees must set up a separate activity for each public facility. This is the only way that HUD can determine national objective compliance for a facility. For instance, the grantee may NOT combine the rehabilitation of five different day care centers in one activity, even if they serve the same neighborhood and/or are managed by the same organization. Each day care center must be reported in a separate activity in order to determine national objective compliance.

Activity Delivery Costs: ADC for the public facility and improvements should be included in the budgets of each activity. Grantees may not set up separate activities for ADC. Grantees may only have one public facility in an activity inclusive of ADC. For more information on different types public facility and improvements activities and appropriate matrix codes, check "[Matrix Code Definitions](#)."

3. Public Service:

Grantees may only have one public service in an activity. Grantees must set up a separate activity for each public service. This is the only way that HUD can determine national objective compliance for a particular service. For example, the grantee may NOT combine operating costs for CDBG-funded senior meals-on-wheels, child care, and youth programs that are taking place at a community center in one activity. Each program must be in a separate activity to demonstrate that each program has met a national objective.

Activity Delivery Costs: ADC for the public services should be included in the budgets of each activity. Grantees may not set up separate activities for ADC. Grantees may only have one public service program in an activity inclusive of ADC. For more information on different types public services activities and available matrix codes, check "[Matrix Code Definitions](#)."

4. Housing Rehabilitation:

Single-unit rehabilitation: For single – unit housing rehabilitation activities, grantees have two options to set up activities.

Option 1 (aggregate all units for the same type of rehabilitation): For the same type of single-unit housing rehabilitation funded in a program year, all the units can be aggregated and allocated as one activity in IDIS under appropriate matrix code 14A, 14D, 14F, 14G, or 14I. However, grantees are required to enter an address for each assisted unit. (Note: The grantee cannot combine units for different types of rehabilitation. For example, 14A and 14G are two different types of rehabilitation, the grantee must set up two separate activities in IDIS, one for all 14A units, one for all 14G units.)

Activity Delivery Costs: Single-unit administrative rehabilitation costs, deemed as "activity delivery costs." If the grantee used the Option 1 method, then housing administrative costs can be reported in an *aggregate amount* for expenditures as one activity for a single program year in one of two ways:

- a. *14* series Single-unit rehabilitation:* CDBG funds expended for the same type of single-unit rehabilitation administration costs in a *program year* can be included in the aggregate amount and combined with hard costs in IDIS under appropriate matrix code 14A, 14D, 14F, 14G, or 14I. This means that IDIS does not differentiate between hard costs and activity delivery costs for single-unit rehabilitation.
or
- b. *14H Rehabilitation Administration:* CDBG funds spent for the same type of single-unit rehabilitation administration costs in a *program year* can be allocated as one activity under IDIS matrix code 14H. (For example, the grantee funded two types of rehabilitation activities, emergency repairs under matrix code 14A and energy Efficiency Improvements under 14F. The grantee will need to set up two 14H activities, one for the 14A units and one for the 14F units.) The 14H activity should be correlated to those activities entered in IDIS under 14* as hard costs. Under this option, the grantee will only need to report accomplishments under the activities for hard costs. For the 14H activity, the grantee will answer "Yes" to the question "Will accomplishments be reported at another activity?" on the "CDBG Setup Detail" page and enter the correlated 14* IDIS Activity ID. If more than one 14* activities are associated with the 14H activity, the grantee will need to report all the correlated 14* activity IDs in the activity description field. [View detailed guidance on how to report accomplishments.](#)

Option 2 (separate each unit): The grantee may set up a separate activity for each housing unit that has been rehabilitated under appropriate matrix code 14A, 14D, 14F, 14G, or 14I.

Activity Delivery Costs: Under Option 2, grantees may report rehabilitation administrative costs in one of two ways:

- a. *14* series Single-unit rehabilitation:* The grantee may allocate the rehabilitation administrative costs and combine them with the individual 14* activities.
or
- b. *14H Rehabilitation Administration:* CDBG funds spent for the same type of single-unit rehabilitation administration costs in a program year can be allocated as one activity under IDIS matrix code 14H. (For example, the grantee funded two types of rehabilitation

activities, emergency repairs under matrix code 14A and energy Efficiency Improvements under 14F. The grantee will need to set up two 14H activities, one for the 14A units and one for the 14F units.) The 14H activity ties to the 14* activities for the hard costs. Under this option, the grantee will only need to report accomplishments under the activities for hard costs. For the 14H activity, the grantee will answer "Yes" to the question "Will accomplishments be reported at another activity?" on the "CDBG Setup Detail" page and enter the correlated 14* IDIS Activity ID. If more than one 14* activities are associated with the 14H activity, the grantee will need to report all the correlated 14* activity IDs in the activity description field. [View detailed guidance on how to report CDBG accomplishments.](#)

Multi-unit Rehabilitation – For multi-unit housing rehabilitation activities, a separate activity needs to be set up for each building under appropriate matrix code 14B-D, 14F, 14G or 14I, unless the buildings are or will be located on the same or contiguous properties under common ownership and management.

Activity Delivery Costs: *Administrative rehabilitation costs* for multi-unit rehabilitation activities can be reported one of two ways:

- a. 14* series multi-unit rehabilitation: The grantees may combine the rehabilitation administrative costs with hard costs and report them under each individual 14B-D, 14F, 14G, or 14I activity.
or
- b. 14H rehabilitation administration: *Administrative rehabilitation costs* for multi-unit housing **must** be set up as a separate IDIS activity that corresponds with each 14B-D, 14F, 14G, or 14I multi-unit rehabilitation activity. When the grantee sets up a separate activity for activity delivery costs, the grantee will only need to report accomplishments under the activities for hard costs. For the 14H activity, the grantee will answer "Yes" to the question "Will accomplishments be reported at another activity?" on the "CDBG Setup Detail" page and enter the correlated 14B-D, 14F, 14G, or 14I IDIS Activity ID. [View detailed guidance on how to report accomplishments.](#)

5. Economic Development Activities:

Each assisted business shall be a separate activity for the purpose of determining national objective compliance. Grantees should set up a separate activity for each business receiving direct economic development assistance under 24 CFR 570.203(b) or 42 USC 5305(a)(17) [use matrix code 18A] or 24 CFR 570.201(o), 42 USC 5305(a)(22) or 24 CFR 570.482(c) [use matrix code 18C].

If the assisted activity is one identified at 570.208(a)(4)(vi) or 570.483(b)(4)(vi), then job aggregation is allowed. Grantees may aggregate jobs created or retained by all businesses for which CDBG assistance is received during each program year under one IDIS activity.

Activity Delivery Costs: ADC for the economic development activities should be included in the budgets of each activity. Grantees may not set up separate activities for ADC. Grantees may only have one activity for each business inclusive of ADC, unless the assisted activity is one identified at 570.208(a)(4)(vi)(B) or 570.483(b)(4)(vi)(B). When a grantee uses CDBG funds to

pay for the activity delivery but the actual loans to for-profit businesses are exclusively made with non-CDBG funds, then the grantee may aggregate jobs created by all the businesses receiving loans during each program year under one IDIS activity [use matrix code 18A].

6. Homeownership Assistance

For homeownership assistance, grantees have two options to set up activities.

Option1 (aggregate all units): The grantee may choose to enter all homeownership activities funded in a program year under one IDIS activity. However, the grantee will need to enter all the addresses for every CDBG-assisted unit.

Option 2 (separate each unit): The grantee may enter each homeowner under a separate IDIS activity.

Activity Delivery Costs: If referral services, homeownership education programs, or general budget/financial counseling is provided to homebuyers in conjunction with homeownership assistance, the services are considered activity delivery costs. ADC for the homeownership assistance activities should be included in the budgets of each activity. The grantee should not set up a separate activity for ADC. However, if Housing Counseling, under 24 CFR 5.100, is provided in conjunction with direct homeownership assistance, report Housing Counseling under matrix code 13A or 05Y, as a separate activity. For example, Mr. Smith received \$5,000 of downpayment assistance. He also received Housing Counseling service (as defined at 24 CFR 5.100) from a HUD-approved Housing Counseling Agency. The grantee paid \$200 to the Housing Counseling Agency for its service. In IDIS, the grantee should set up an activity with matrix code 13B or 05R for \$5,000 downpayment assistance and a separate activity for the Housing Counseling service with matrix code 13A or 05Y for \$200.