TCAP IDIS Guidance

IDIS Access Request – TCAP Only (form HUD-40099)

HUD's Integrated Disbursement and Information System (IDIS) must be used by TCAP grantees to set up and commit funds to TCAP activities, to request drawdown of TCAP funds, and to report on TCAP accomplishments. To obtain access to IDIS, TCAP grantees must submit the *IDIS Access Request – TCAP Only* (HUD-40099) form to OAHP at the address listed below. A copy of this form was sent to each TCAP grantee by email on May 20, 2009. The form can also be found on the TCAP website: www.hud.gov/recovery/tax-credit.cfm. Questions regarding TCAP grantee user access to IDIS should be directed to Dora Rivera in OAHP at (202) 402-2410 or Dora.I.Rivera@hud.gov.

In IDIS, the TCAP grant has been assigned to the state housing credit allocating agency as the TCAP grantee, which is **not** the state HOME participating jurisdiction (PJ). In instances where the state housing credit allocating agency and the state HOME PJ are the same organization, IDIS users must logon **specifically** as the "state housing credit allocating agency" in order to access the TCAP grant.

For example, to access the HOME grant for the state of Illinois, IDIS users logon as the "state of Illinois". To access the TCAP grant for the state of Illinois, IDIS users must logon as the "Illinois Housing Development Authority," which is set up as a separate organization in IDIS to accept the TCAP grant. The person entering the information for both of these organizations and grants (the 'IDIS user') may actually be the same person.

Consequently, if your organization is operating as both the state HOME PJ and the TCAP grantee and the same person or persons are entering information in IDIS for both programs, these IDIS users will need a new profile established for the TCAP grantee, if one has not yet been established. In order to establish an IDIS user profile for TCAP, please complete the *IDIS Access Request – TCAP Only* (HUD-40099) and send the original, notarized form to:

> Peter H. Huber, Director, Financial and Information Services Division
> Office of Affordable Housing Programs
> Department of Housing and Urban Development
> 451 7th Street SW, Room 7168
> Washington, DC 20410

In addition, if you have other questions about accessing your TCAP grant in IDIS, please contact Peter at (202) 402-3941 or Peter.H.Huber@hud.gov.

Separation of Duties

IDIS requires at least two staff people from each grantee to have access to IDIS in order to request drawdowns and approve drawdowns of TCAP funds. These users can have both request drawdown and approve drawdown rights, but cannot both request and approve *the same drawdown*. Any user can also be given rights to set up activities or have view only rights in IDIS. The *IDIS Access Request – TCAP Only* (HUD-40099) form should be submitted as soon as possible in order to avoid delays in using IDIS once TCAP grant has been obligated.

TCAP IDIS Guidance

HOME IDIS Functionality

Because the commitment and expenditure of TCAP funds are subject to statutory deadlines, it is not possible for HUD to modify IDIS to create a separate module for TCAP. Consequently, TCAP grantees will be using existing data entry screens in IDIS which were designed for the HOME Program. The HOME menu allows grantees to choose from several types of activities. Since TCAP funds must be used for capital investments in Low-Income Housing Tax Credit Projects, TCAP grantees **must** select the "Rental" activity type at the HOME menu in IDIS.

The following information is a general overview of the IDIS functions TCAP grantees will need to undertake within the system.

- **Projects** - In IDIS, a *project* is a high-level description of what the grantee intends to accomplish with the grant funds, not an individual housing development project. IDIS projects are outlined in the three to five-year Consolidated Plans submitted by HOME PJs. Projects also serve as the chief mechanism for organizing and tracking related activities in IDIS. An *activity*, in IDIS, is a specific housing development project. Since the Consolidated Planning Requirements do not apply to the TCAP program, HUD has entered a single 2009 project: Project 1 -- "Tax Credit Assistance Program" in IDIS. All TCAP IDIS activities will be setup under this project. TCAP IDIS users may also notice the four other standard projects listed in IDIS under program year 1994. TCAP grantees should disregard these projects.

- **Activity Setup** - Each TCAP activity (individual housing development project) in IDIS must be *setup* under the "Tax Credit Assistance Program" project referenced above. It is at the activity level that grantees supply HUD with details about the work they will carry out to meet project goals. Information entered at setup includes the activity name, location, estimated TCAP costs and estimated TCAP units, and other activity-level information.
  NOTE: to clarify previous HUD guidance, TCAP funds and HOME funds **can** be used in the same project. **However, in order to properly account for each program's funds and accomplishments, HUD is requiring any project funded with both TCAP funds and HOME funds to be set up as two separate activities in IDIS, one activity for HOME and one for TCAP.**

- **Activity Funding** - The act of *funding* an activity in IDIS identifies a commitment of funds to that TCAP project. Activities funded with TCAP funds in IDIS will be counted towards meeting a grantee's February 16, 2010 commitment requirement (i.e., 75 percent of the TCAP grant). The TCAP grantee must have an executed written agreement with a project owner prior to funding (committing funds to) an activity in IDIS. An activity must be funded in IDIS before the grantee can drawdown funds for the activity. TCAP funds are limited to the EN fund type in IDIS. EN means regular TCAP program funds. However, in some circumstances TCAP funds may be subgranted in IDIS to other state or local housing credit agencies. TCAP grantees are encouraged to discuss subgranting TCAP funds in IDIS with the Office of Affordable Housing Programs prior to subgranting funds in IDIS.

- **Drawdowns** - May be requested for an activity after it has been funded. The total amount of the drawdown cannot exceed the funded amount. Upon drawdown request and approval, the funds will be deposited into the TCAP grantee's bank account and must be disbursed from that account for eligible TCAP costs within three days of receipt. Program income deposited in a TCAP grantee's local account must recorded as a receipt in IDIS and be used for the next eligible TCAP disbursement prior to drawing down additional TCAP funds from the Treasury.

- **Activity Completion** - Once the final draw for an activity has been made, the activity can be completed in IDIS. For TCAP-funded activities, this process includes entering all required TCAP completion data and updating the status of the activity to "complete." IDIS permits the update only after performing several edits to ensure that all required data has been entered and that it is correct and consistent. Before marking the activity as complete, IDIS releases all undrawn funds that were committed to the activity, and sets both the activity estimate and the funded amount equal to the amount disbursed. TCAP activities must be completed in IDIS within 90 days of making the final drawdown for a TCAP project.

E-Learning System
A web-based IDIS e-learning system is available to help TCAP grantee staff become familiar with IDIS. The e-learning system can be found at: http://www.hud.gov/offices/cpd/affordablehousing/training/web/elearning/index.cfm. This tool provides IDIS users with step by step instructions on how to perform various HOME functions in IDIS. These will be the same functions TCAP grantees will need to perform in IDIS. It is recommended that users new to IDIS complete the *Demo*, *Introduction*, *HOME Activities – Rental Activities*, *Additional HOME Functions*, and *Activity Funding and Drawdowns* sections of this web-based training. Since "Rental Activities" are the only allowable activities for TCAP, users need only understand how to process rental activities in IDIS.

IDIS Guide for TCAP Grantees
Further guidance on setting up TCAP activities, funding activities, drawing down TCAP funds, and reporting TCAP accomplishments in IDIS will be provided in a separate *IDIS Guide for TCAP Grantees*.

Additional Help
The IDIS *Getting Started* webpage also has helpful information regarding implementing IDIS for the first time. The webpage can be found here: http://www.hud.gov/offices/cpd/systems/idis/gettingstarted/index.cfm.

HUD also provides IDIS assistance through a live help desk known as the Technical Assistance Unit (TAU), which can be reached at 877-483-8282 or IDIS.HELP@hud.gov.

IDIS OnLine
IDIS is currently transitioning from a mainframe COBOL-based system to a web-based system. Many TCAP grantees will begin using the old "legacy" IDIS system and will transition to the new "IDIS OnLine" system soon after obligation of their TCAP grants. All grantees are expected to

be using IDIS OnLine by mid-September 2009. Prior to going live in IDIS OnLine, grantees are encouraged to login to the User Acceptance Testing (UAT) site for the new system to practice performing the necessary TCAP-related IDIS functions. More information on the transition to IDIS OnLine, as well as access to the UAT site, can be found on this page: http://www.hud.gov/offices/cpd/systems/idis/reengineering/index.cfm.

Further Information and Assistance
HUD will post additional requirements and guidance pertaining to the TCAP program on a continuing basis at: www.hud.gov/recovery/tax-credit.cfm. If you have any questions for HUD regarding implementation of TCAP, send an email to TCAP@hud.gov.