



NOV 25 2022

Dear Tribal Leader and Urban Indian Organization Leader:

The Indian Health Service (IHS) has received questions regarding COVID-19 funding availability. I am writing to share guidance on the period of availability and corresponding expenditure timelines for COVID-19 supplemental funding provided to the IHS, Tribes, Tribal Organizations, and Urban Indian Organizations (UIOs) in Fiscal Year (FY) 2020 and FY 2021.

This guidance applies to following funding and periods of availability, some of which are no longer active. Active COVID-19 supplemental funding includes:

- American Rescue Plan Act (ARPA);
 - Funds are available for obligation by the IHS until expended.
- Paycheck Protection Program and Health Care Enhancement Act (PPPHCEA);
 - Funds are available for obligation by the IHS until expended.
- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (CPRSAA);
 - Funds are available for obligation by the IHS until September 30, 2024.
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA);
 - Funds for COVID-19 vaccine-related activities are available for obligation by the IHS until September 30, 2024.

Inactive COVID-19 supplemental funding includes:

- Families First Coronavirus Response Act (FFCRA);
 - Funds were available for obligation by the IHS until September 30, 2022.
- CRRSAA;
 - Funds for COVID-19 tests, test kits, testing supplies, therapeutics, and related personal protective equipment were available for obligation by the IHS until September 30, 2022.

- Coronavirus Aid, Relief, and Economic Security (CARES Act);
 - Funds were available for obligation by the IHS until September 30, 2021.

Tribal Health Programs

Funds are obligated by the IHS to a Tribal Health Program (THP) when funding is transferred through an Indian Self-Determination and Education Assistance Act (ISDEAA) Title I or Title V contract or compact. Once funds are obligated by the IHS to a THP, the funds are available until expended. For example, CRRSAA funding for COVID-19 testing, contact tracing, mitigation, and surveillance were available to be obligated by the IHS until September 30, 2022. Once these funds were transferred to a THP through an ISDEAA Title I or Title V contract or compact, the THP can spend the funds beyond September 30, 2022, until fully expended, so long as the THP meets all other requirements for the funds.

IHS-operated Health Programs

Funds are obligated by IHS-operated Health Programs as cost needs arise. Obligations by IHS-operated Health Programs are akin to outlays or expenditures for grant-making programs in this way. As long as funds are obligated within the period of availability, funds are available for outlay or expenditure by IHS-operated Health Programs for 5 years after the period of availability ends. After 5 years, the funds cancel and any remaining resources are returned to the United States Department of the Treasury (the Treasury). For example, appropriated funding available through September 30, 2022, expired on that date and the funds can no longer be used for new activity (i.e., new obligations). If necessary and appropriate, obligations made prior to September 30, 2022, may be adjusted for up to 5 years before they will officially cancel on September 30, 2027, and any unused funds must be returned to the Treasury.

Urban Indian Organizations

Funds are obligated to an UIO when they are transferred to an UIO through an Indian Health Care Improvement Act Title V Federal Acquisition Regulation (FAR) contract. Once obligated by the IHS, these funds are available for expenditure by UIOs until the date specified in the FAR contract.

Thank you for your continued partnership as we work collectively to maximize and clarify the availability of COVID-19 supplemental resources to support American Indian and Alaska Native communities. Additional information on these funds is available on the IHS Web site at https://www.ihs.gov/sites/coronavirus/themes/responsive2017/display_objects/documents/FY-2020-2021-COVID19-ARPA-Funding-Summary.pdf.

Sincerely,
Phillip B.
Smith -S

P. Benjamin Smith
Deputy Director

Digitally signed by Phillip
B. Smith -S
Date: 2022.11.25
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