

CHAPTER 6. REPORTS

Section 1. Introduction

6-1. GENERAL.

- a. Types of Reports. The Program Accounting System (PAS) produces many types of reports. Valid and erroneous transaction registers are prepared by the system as a result of processing PAS transactions. These reports are discussed further in Chapter 7. Reports to HUD managers and the schedules of items for payment by Treasury are discussed in this chapter.
- b. Regularly Scheduled Reports. Most operations reports are prepared for all programs on a regularly scheduled basis. The system must be instructed to prepare the reports as described in paragraph 6-3.
- c. Specially Requested Reports. Some operating reports can be specially requested for a specific appropriation, program, Regional Office, Area Office, or project. The method for requesting these reports is explained in paragraph 6-4.
- d. Items for Payment by Treasury. The schedule of items for payment by Treasury is discussed in paragraph 6-26.
- e. Microfiche. Microfiches of reports are done based on individual requests of each Region. However, year-end reports are done at the Request of OFA and distributed to the Regional Accounting Divisions.

6-2. RECORDS RETENTION AND DISPOSITION. Public Law 95-440 prescribes mandatory use of the general Records schedules issued by the General Services Administration (GSA) for the retention and disposal of records and reports prepared by personnel of HUD. HUD has in turn issued two Handbooks to describe the records involved and provide mandatory disposition instructions for them. All records, reports, and input formats generated by PAS, or for use in PAS, are to be retained or disposed of in accordance with the provisions of these two Handbooks which are listed below:

- a. HUD Handbook 2225.6, Records Disposition Management: HUD Records Schedules.

b. HUD Handbook 2228.2, General Records Schedules.

6-3. SCHEDULED OPERATING REPORTS.

- a. Report Processing. The processing of regularly scheduled reports is requested via master control parameters as determined by the Director, General Programs Division (GPD).
- b. Listing of Operating Reports. Appendix 20, page 1, lists the operating reports produced by the system. The title of the report is followed by the level of the report and any summarization included in the reports. Next is shown the report code and frequency if the report is prepared on a scheduled basis. If the report is produced based on a special request, the report code is listed in the last column. The operating reports are described individually in paragraphs 6-5 through 6-27.

6-4. SPECIAL REQUEST OPERATING REPORTS.

- a. General. Some operating reports are obtained by special request. These requests may be made by OFA for any level and by the Region for lower levels. Each report is requested by completing Input Format Number 41 as described in Appendix 19.
- b. Categories of Special Request Reports. Special request operating reports fall into two categories: (1) those scheduled operating reports that can be specially requested by a change to the parameter master control, and (2) those reports that can only be obtained by special request (Input Format Number 41). The descriptions of the regularly scheduled reports are given in paragraphs 6-8 through 6-27. The descriptions of the reports that can only be obtained by special request are given in paragraphs 6-5 through 6-7.

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Section 2. Special Request Reports

6-5. GRANT STATUS REPORT - PROJECT (SNCA).

- a. Purpose and Content. This special project level report shows, a particular grant or contract (by current month, cumulative year-to-date, and inception to date), amounts prevalidated, reserved, obligated, under contract or grant agreement, and disbursed. It also lists each transaction which has occurred fiscal year-to-date on the project by

Transaction Code (TAC) and effective and processing date. The report is designed to provide OFA and Regional Accounting Divisions (RAD), and Program Office Management specific information on a particular grantee or contractor to resolve a specific problem or question with regard to that grantee or contractor. This report is sorted by appropriation symbol, fiscal year, allotment number, program name, Regional code, Field code, and Transaction Processing Dates. The SNCA is also available via Interactive Processing. See Appendix 12 for additional information on interactive processing.

- b. Frequency. Normally, this report is produced only upon special request. As part of year-end processing, a system-wide SNCA is generated.
- c. Distribution. This report is distributed according to the distribution code present in the special request transaction. The SNCA produced at year-end is provide to OFA and the RADs on microfiche.

6-6. GRANT STATUS REPORT (SOCA).

- a. Purpose and Content. The purpose of the Grant Status Report is to give Field, RADs, and OFA management the ability to review the status of all projects to detect possible problems. This Field level report shows, for each grant or contract under a given program (by current month, fiscal year-to-date, and inception to date) dollar amounts prevalidated, reserved, obligated, contracted, and disbursed. Totals are provided for the entire Field Office and for the United States by grant type for the Secretary Discretionary Fund only. The sort sequence for Field level by project is appropriation symbol, fiscal year, allotment

number, program name, Regional and Field Office codes. The sort sequence for the United States by grant type is fiscal year, grant type, and project number.

- b. Frequency. This report is produced only upon special request. As part of year-end processing, a system-wide SOCA is generated. See Appendix 20 for the format of this report.
- c. Distribution. This report is distributed according to the distribution code present in the special request transaction. The year-end-generated SNCA

is provided to OFA and the RADs on microfiche.

6-7. GRANT STATUS REPORT (CYCA).

- a. Purpose and Content. The purpose of the Grant Status Report is to give Field, RAD, and OFA management the ability to review the status of all projects to detect possible problems. This field level report shows for month, fiscal year-to-date, and inception to date, dollar amounts prevalidated, reserved, obligated, contracted, and disbursed. Also indicated on this report are the following: project name, the letter of credit number (if more than one, the word "multiple" will be printed), an asterisk (*) to indicate an outstanding accounts receivable, and metro/nonmetro.
- b. Frequency. This report is produced only upon special request.
- c. Distribution. This report is distributed to the requestor.

6-8. NAME AND ADDRESS REPORT (SRCA).

- a. Purpose and Content. This special request project level report provides a hard copy printout of the name and address data of the project. The report shows the project name and number; its primary and, if applicable, secondary addresses; the bank account number; and the responsible officer's name and title. The address includes the appropriate city and state codes followed by the complete address, including street, city (written out), state (written out), and ZIP Code.

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- b. Frequency. This report is produced by special request and by interactive processing.
- c. Distribution. This report is distributed according to the distribution code present in the special request transaction.

Section 3. Regional Reports

6-9. GENERAL LEDGER TRIAL BALANCE (BBCA).

- a. Purpose and Content. The purpose of the General Ledger Trial Balance Report is to assist in the preparation of local operating statements and statements of financial condition for each appropriation or fund. This Regional level report

shows fund or appropriation by fiscal year. Within each appropriation number the report groups account numbers and their associated debit or credit balances by category; e.g., Assets, Budgetary, and Expense. Subtotals are shown for each category of accounts. Totals are provided on a separate page at the Regional level. The sort sequence is fiscal year, appropriation symbol, Region's code and account number.

- b. Frequency. This report is produced daily.
- c. Distribution. This report is distributed to the RADs and OFA either on paper or microfiche except for the Reports Control Analysis Staff (RCAS). This report is down loaded on personal computers to RCAS.

6-10. LETTER OF CREDIT DISBURSEMENT REPORT (CSCA).

- a. Purpose and Content. The purpose of the Letter of Credit Disbursement Report is to inform management of the status and activity of each letter of credit. This Regional level report shows, for each Region under each program (by Area Office number, project, and Regional total), the letter of credit, current month drawdown, fiscal year-to-date drawdowns, inception to date drawdown and the remaining unused balance of the letter of credit. The report also shows for each program (by program total) the total amount of authorized letter of credits, current month, fiscal year-to-date, inception to date drawdown against the letter of credit and the remaining unused balance of the letter of credit.

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- b. Frequency. This report is produced monthly.
- c. Distribution. This report is distributed to the RADs and OFA.

6-11. STATUS OF FUNDS REPORT (CICA).

- a. Purpose and Content. The purpose of the Status of Funds Report is to provide management with data to control Field Office operations. This Regional level report shows (by Field Office, the portion of Regional assignment not subassigned and Regional totals) the present balance of prevalidations, reservations, and unliquidated obligations related to a given program; cumulative disbursements; and the unobligated, unreserved balances of the

assignment and each subassignment for the program. The sort sequence is appropriation symbol, fiscal year, allotment number, program name, and Regional code.

- b. Frequency. This report is produced daily.
- c. Distribution. This report is distributed to OFA and the RADs.

6-12. GRANT STATUS REPORT (CYCA).

- a. Purpose and Content. The purpose of the Grant Status Report is to give Field, RAD, OFA, and program office management the ability to review the status of all projects and to detect possible problems. This Field level report shows for each grant or contract under a given program (by current month, fiscal year-to-date, and inception to date) dollar amounts prevalidated, reserved, obligated, contracted, and disbursed. Also indicated on this report are the following; project name, the letter of credit number (if more than one, the word "multiple" will be printed), an asterisk (*) to indicate an outstanding Accounts Receivable, and metro/nonmetro. Totals are provided for the entire Field Office and for the United States by grant type for Secretary Discretionary Fund only. The sort sequence for Field level by project is appropriation symbol, fiscal year, allotment number, program name, Regional, and Field codes. The sort sequence for the United States by grant type is fiscal year, grant type, and project number.

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- b. Frequency. This report is produced monthly and can be specially requested as an SOCA.
- c. Distribution. This report is distributed to the RAD, the applicable Field Office project representative, and OFA. The special request distribution is determined by the requestor (see Appendix 20).

6-13. GRANT STATUS REPORT (CVCA).

- a. Purpose and Content. The purpose of the Grant Status Report is to provide Regional and OFA management with the data necessary to control Field Office for a given program) current month, fiscal year-to-date, inception to date amount prevalidated, reserved, obligated, contracted, and

disbursed. Also, the same data is furnished for that portion of the Region's program assignment not subassigned. Regional-wide totals are also provided. The sort sequence is appropriation symbol, fiscal year, allotment number, program name, and Regional and Field Office codes.

- b. Frequency. This report is produced monthly.
- c. Distribution. This report is distributed to the RADs and

6-14. GRANT STATUS REPORT AND TRANSACTION REGISTER (DACA).

- a. Purpose and Content. The purpose of the Grant Status Report and Transaction Register is to provide RAD and OFA with the data necessary for controlling the use of Regional subassignments and reconciliations. This Regional level report details and summarizes all transaction activity for a given program under each Region for a given week. Cumulative beginning and ending balances are shown for assignments, subassignments, prevalidations, reservations, obligations, contracts and disbursements. The sort sequence is appropriation symbol, fiscal year, allotment number, program name, Region code, Field code, and project number.
- b. Frequency. This report is produced weekly.
- c. Distribution. This report is distributed to OFA and the RADs when it is produced.

6-15. GRANT STATUS REPORT AND TRANSACTION REGISTER (DACB).

- a. Purpose and Content. The purpose of the Grant Status Report and Transaction Register is to provide the RADs and OFA with the data necessary for controlling the use of Regional subassignments and reconciliations. This Regional level report details and summarizes all transaction activity for a given program under each Region on a monthly basis. Cumulative beginning and ending balances are shown for assignments, subassignments, prevalidations, reservations, obligations, contracts, disbursements, and the letter of credit authorizational changes. The batch numbers of the transactions are included for reconciliation problems. The sort sequence is appropriation symbol, fiscal year, allotment number, program name, Regional code, Field code, and project number.

- b. Frequency. This report is produced monthly.
- c. Distribution. This report is distributed to OFA and the RADs.

6-16. GRANT STATUS REPORT AND TRANSACTION REGISTER (DACC).

- a. Purpose and Content. The purpose of the Grant status Report and Transaction Register is to provide Regional and OFA management with the data necessary for controlling the use of Regional subassignments and for reconciliation. This Regional report details and summarizes all transaction activity for a given program under each region on a yearly basis. Cumulative beginning and ending balances are shown for assignments, subassignments, prevalidations, reservations, obligations, contracts, disbursements, and the letter of credit authorizational changes. The batch numbers of the transactions are included for reconciliation problems. The sort sequence is appropriation symbol, fiscal year, allotment number, program name, Regional code, Field code, and project number.
- b. Frequency. This report is produced quarterly.
- c. Distribution. This report is distributed to OFA and the RADs

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6-17. AGING OF GRANTS AND CONTRACTS RECEIVABLE (DDCA).

- a. Purpose and Content. The purpose of the Aging of Grants and Contracts Receivable Report is to provide a list of receivables into five aging categories by project and fiscal year-to-date activity. This program level report shows aging of receivables in five aging categories by project number. The five aging categories are 1-30 days, 31-90 days, 91-180 days, 181-360 days, and over 360 days. Nondelinquent receivables are shown as well as Area and Regional totals. The report also shows an Analysis of Receivables which consists of beginning balance, receivables year-to-date, repayments year-to-date and ending balances. The sort sequence is allotment number, fiscal year, appropriation symbol, Regional code, Field code, and project number.
- b. Frequency. This report is produced monthly.

- c. Distribution. This report is distributed to OFA and the RADs.

6-18. AGING OF GRANTS AND CONTRACTS RECEIVABLE (DDCB).

- a. Purpose and Content. The purpose of the Aging of Grants Receivable Report is to provide a list of receivables divided into five aging categories by Regional and fiscal year-to-date activity. This program level report shows aging of receivables in five aging categories by Region. The five aging categories are 1-30 days, 31-90 days, 91-180 days, 181-360 days, and over 360 days. Nondelinquent receivables are shown as well as program totals. The report also shows an Analysis of Receivables which consists of beginning balance, receivables year-to-date, repayments year-to-date, and ending balances.
- b. Frequency. This report is produced monthly.
- c. Distribution. This report is distributed to OFA and the RADs.

6-19. STATUS OF FUNDS ON INACTIVE PROJECTS (DFCA).

- a. Purpose and Content. The purpose of the Status of Funds on Inactive Projects Report is to list projects which have had no contract or disbursement activity within the last 180 days of the report's

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- a. AS/OF date (upper left corner of the report). This Field level report shows, for each inactive project under a given program (by current month, fiscal year-to-date and inception to date) the dollar amounts prevalidated, reserved, obligated, contracted, and disbursed. The sort sequence is appropriation symbol, fiscal year, allotment number, program name, and Regional and Field Office codes. The Elderly Housing Program has been eliminated from this report until such time that disbursements are recorded in PAS.
- b. Frequency. This report is produced semi-annually.
- c. Distribution. This report is distributed via OFA and RADs to the Housing and Urban Development's (HUD) program offices, and the Office of Procurement and Contracts.

6-20. LETTER OF CREDIT DISBURSEMENTS (BACA).

- a. Purpose and Content. The purpose of the Letter of Credit Disbursement Report is to inform the RADs, OFA, and the program office management of the status and activity of each letter of credit. This Regional level report shows each project's letter of credit authorized amount, disbursed amount, and the undisbursed balance within the Region, letter of credit number, and subprogram. Subtotals are printed by subprogram, and totals are printed by letter of credit number for each Region processed. The sort sequence is Regional code and letter of credit number. This report also indicates amounts for projects purged from the letter of credit file.
- b. Frequency. This report is produced daily.
- c. Distribution. This report is distributed to the RADs, OFA, and the applicable program office management.

6-21. INACTIVE PROJECTS WITH NO CLOSEOUT DOCUMENT REPORT (DICA).

- a. Purpose and Content. The purpose of the Inactive Projects with no closeout document report shows projects that have been automatically purged to the inactive file for which no closeout document has been received. This report will be useful for

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identifying projects that need follow-up to obtain a closeout document. TAC 901 has been modified to permit the recording of a closeout document related to a project that has been purged to the inactive file. If any closeout documents are being held that need to be processed, they must be recorded by using TAC 901.

- b. Frequency. This report is produced monthly.
- c. Distribution. This report is distributed to the RADs and OFA.

6-22. UNOBLIGATED RESERVATIONS REPORT (DJCA).

- a. Purpose and Content. The purpose of the Unobligated Reservations Report is to show the amount of unobligated reservations, along with the date of last change to the reservation. This report will help monitor those projects that have not progressed to the obligation stage, or projects having an unobligated amount that should be

canceled or recaptured.

- b. Frequency. This report is produced monthly.
- c. Distribution. This report is distributed to the RADs and OFA.

Section 4. Headquarters Reports

6-23. General Ledger Trial Balance (BBCA).

- a. Purpose and Content. The purpose of the General Ledger Trial Balance Report is to assist in the preparation of overall operating statements of financial condition for each appropriation or fund. This Department level report shows fund or appropriation by the fiscal year. Within each appropriation number, the report groups account numbers and their associated debit or credit balances by category; e.g., Assets, Budgetary, Expense, and Memorandum. Subtotals are shown for each category of accounts. Totals are provided on a separate page at the appropriation level. The sort sequence is fiscal year, appropriation symbol, and account number.
- b. Frequency. This report is produced weekly.

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- c. Distribution. This report is distributed to OFA personnel.

6-24. STATUS OF FUNDS REPORT (CFCA).

- a. Purpose and Content. The purpose of the Status of Funds Report is to provide OFA and Headquarters management with information on Regional progress and with data necessary to determine reallocation of fund assignments. This Department level report shows (for each program under each allotment by Region) the dollar amount assigned, present balances of prevalidations, reservations, and unliquidated obligations. Other information listed for each Region includes cumulative disbursements and unreserved unobligated balances. Also listed is the unassigned portion of program allotment and nationwide program totals. The sort sequence is appropriation symbol, fiscal year, allotment number, and program name.
- b. Frequency. This report is produced daily.
- c. Distribution. This report is distributed to OFA.

6-25. STATUS OF FUNDS REPORT (CGCA).

- a. Purpose and Content. The purpose of the Status of Funds Report is to provide OFA with information on allotments as necessary. This Department level report shows (for each program under each allotment by Region) the present balances of assignments made, prevalidations, reservations, unliquidated obligation, cumulative disbursements, and unreserved unobligated balances. Nationwide allotment totals are also shown. The sort sequence is appropriation symbol, fiscal year, allotment number, and program name.
- b. Frequency. This report is produced daily.
- c. Distribution. This report is distributed to OFA.

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6-26. STATUS OF FUNDS REPORT (CHCA).

- a. Purpose and Content. The purpose of the Status of Funds Report is to give OFA and management a broad overview of the nationwide status of program funds. This Department level report shows for each appropriation or fund the present balances of allotments made, unallotted portion, prevalidations, reservations, unliquidated obligations, cumulative disbursements, and unreserved-unobligated balances are shown by allotment which has not been allotted, and by apportionment total. The report also shows a reconciliation between statutory authority for which funds have been appropriated and total statutory authority approved to date. The sort sequence is appropriation symbol, fiscal year, and allotment number.
- b. Frequency. This report is produced daily.
- c. Distribution. This report is distributed by OFA.

6-27. GRANT STATUS REPORT (CWCA).

- a. Purpose and Content. The purpose of the Grant Status Report is to provide Headquarter's management with a broad overview of the degree of activity in a program. This Department level report shows for each program under allotment (by Region and by program totals) current month, fiscal year, and inception to date amounts of prevalidation, reservation, obligation, contract,

and disbursement. Some programs replace the prevalidation column with subassignment information. The sort sequence is appropriation symbol, fiscal year, allotment number, and program name.

- b. Frequency. This report is produced monthly.
- c. Distribution. This report is distributed to OFA.

Section 5. Other Operations Reports

6-28. SCHEDULES OF ITEMS FOR PAYMENT BY TREASURY.

- a. General. The PAS system produces computer-prepared magnetic tape disbursement requests to Treasury for HUD based on OFA input. A tape is

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prepared for each station entering a valid disbursement request (restricted to 86-01-0300, Headquarters only). The SF-1166 number is assigned by the system.

- (1) Documents supporting check requisitions are reviewed and approved for payment by the applicable program office or Office of Procurement and Contracts. The proper transaction to record the disbursement is selected and an input format is prepared, or data entry is accomplished directly from the source document. The schedule number is not entered as part of the transaction when a computer-prepared SF-1166 is desired. These input formats or documents are accumulated daily into one or more input batches. The batches are then processed by the system. The Department of the Treasury requires that a check tape contain at least 50 items unless exception is granted by Treasury.
- (2) In the PAS system these transactions are edited to determine if they can be recorded in the system files. If the transaction is invalid, a check request is not prepared. If the transaction is valid, it appears on the check tape.
- (3) Each day the PAS System processes valid disbursement transactions requiring a computer-prepared check request to Treasury, the following items are prepared for each disbursing station:

- (a) A magnetic tape in the prescribed format to be sent to Treasury.
- (b) A Disbursement Schedule (A96ARCA) which is a detailed list of payments being made (see subparagraph 6-26b below).
- (c) An Appropriation Summary for SF-1166 (A96ASCA) which is a report summarizing charges to and credits due appropriations or funds. This report will tie back to the amount of checks to be drawn as listed on the magnetic tape (see subparagraph 6-26c below).

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- (4) When the Appropriation Summary for SF-1166 report is checked out, an SF-1166 cover sheet is prepared from the data on the report.

b. Disbursement Schedule

- (1) The disbursement schedule is a printout of details contained on the magnetic tape check request to be sent to Treasury and of other reference data. This report is verified with the source documents. It is prepared for each day there is processing of one or more valid disbursement transactions requiring a computer-prepared check request. It is distributed to the General Programs Division.
- (2) The report shows the following data for each check requested:
 - (a) Appropriation symbol charged.
 - (b) Project number.
 - (c) Subprogram number and document reference number.
 - (d) Payee name and address.
 - (e) Net amount (the amount entered on the input transaction which will be the amount of the check).
 - (f) Gross amount of the disbursement request (the amount charged against the appropriation). Gross amount and net amount equal.

(g) Transaction code, hatch number, and line number (for reference purpose).

(3) Additionally, the report shows the number of checks requested and schedule totals of gross and net amounts. The format of the report is shown in Appendix 21.

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c. Appropriation Summary for SF-1166

(1) This report summarizes for each SF-1166 schedule prepared by the system, the charges to each appropriation. It is produced and distributed with the Disbursement Schedule, see subparagraph 6-26b above.

(2) The report shows appropriation symbols and the total charges and credits made to them. Total charges and credits and the net amount of the checks for the schedule are also shown. The format of the report is shown in Appendix 22.

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