

## Limitations on Use of Training Manuals & Source Documents

This document provides the user with information regarding the limitations on the use of the training manuals and cites the source documents that were used to develop the various sessions contained in the training manuals.

### Limitations on Use of Training Manuals

The training manuals were developed at a point in time (July 2012) but programs and reporting requirements continue to change. Therefore, certain sections of the training manuals will be superseded by newer guidance, changes to the FASS-PH system or other HUD systems that are referenced in the training manuals. Users of the manuals are advised to continue to refer to the FASS-PH website and other associated HUD websites for updated guidance and reporting instructions. The following items are provided to more clearly identify items or actions that would supersede or impact the information contained in the training manuals.

- **New Guidance.** The training manuals were prepared in July 2012; therefore any programmatic changes or new reporting requirements issued since July 2012 are not reflected in the training manuals. New guidance or reporting instructions provided by HUD will supersede information contained in the training manuals. Similarly, new reporting or auditing standards may also supersede information presented in the training manuals.
- **System Releases.** FASS-PH continues to modify and enhance the FASS-PH reporting system. Some future enhancements will supersede the current reporting instructions provided in the training manual. For example, current reporting instructions require PHAs to enter the amount of pre-2004 and post-2003 administrative fees in the comment section of the PHA's FDS submission. In addition, HUD currently requires an excel file to be attached in the comments section of the PHA's submission if the PHA is reporting under the modified accrual basis of accounting. Both of these reporting instructions are covered in the training manuals but these instructions will no longer be applicable once the FDS line items are made available in the FASS system.
- **Source Documents.** The training manuals were developed based on a variety of source documentation, such as HUD regulations, PIH notices, and a number of other HUD published documents and web-postings. While there are no known issues, it is possible that a section of the training manual could have inadvertently contradicted the source document. If there is a contradiction, the source documentation would supersede the information contained in the training manual.

### Source Documents for Training Manuals

In most sections of the training manual, the source documentation (i.e., PIH notice number, federal regulation citation, handbook reference, etc.) is explicitly referenced. However, in some instances, the source document used to support the training manual information is not provided or is not explicitly referenced.

The tables below provide the source document used to support the training material where the source documentation is not clearly identified.

<b>Day 1: PHA Financial Reporting Training – Housing Choice Voucher</b>	
Session 2: Financial Reporting Entity	<ul style="list-style-type: none"> <li>PIH Notice 2012-21: Financial Reporting Requirements for the Housing Choice Voucher Program Submitted through the Financial Assessment Subsystem for Public Housing and the Voucher Management System</li> </ul>
Session 3: HCV and HCV-Related Programs	<ul style="list-style-type: none"> <li>Financial Data Schedule (FDS) Line Definition Guide – Updated May 2012</li> </ul>
Session 4: NRA Balances and Other Reporting	<ul style="list-style-type: none"> <li>FASS-PH Web posting: GASB #54 Fund Balance Reporting Instructions</li> <li>FASS-PH Web posting: Revised HUD –Veterans Affairs Supportive Housing (HUD-VASH) Program and Financial Data Schedule (FDS) Reporting</li> </ul>

<b>Day 2: PHA Financial Reporting Training – Public Housing</b>	
Session 2: Financial Reporting Models & Reporting Requirements	<ul style="list-style-type: none"> <li>Accounting Brief #16: Financial Reporting Models and Reporting Requirements for PHAs Administering the Public Housing Program</li> </ul>
Session 3: Public Housing Operating Fund	<ul style="list-style-type: none"> <li>Financial Data Schedule (FDS) Line Definition Guide – Updated May 2012</li> <li>Accounting Brief #17: Reporting Unit Months Available and Unit Months Leased for the Public Housing and Housing Choice Voucher (HCV) Programs</li> </ul>
Session 4: Capital Fund Program & ARRA Reporting	<ul style="list-style-type: none"> <li>Accounting Brief #15: Capital Fund Program Reporting</li> <li>Web Posting: Recovery Act Programs and Financial Data Schedule (FDS) Reporting</li> </ul>
Session 5: Operating Reserves & Excess Cash	<ul style="list-style-type: none"> <li>Chapter 6: Excess Cash and Fungibility - Changes in Financial Management and Reporting for Public Housing Agencies Under the New Operating Fund Rule (24 CFR part 990) Supplement to HUD Handbook 7475.1 REV., CHG-1, Financial Management Handbook</li> </ul>
Chapter 6: COCC & Elimination Column Reporting	<ul style="list-style-type: none"> <li>Chapter 7: Fee Income and Assignment of Costs : Changes in Financial Management and Reporting for Public Housing Agencies Under the New Operating Fund Rule (24 CFR part 990) Supplement to HUD Handbook 7475.1 REV., CHG-1, Financial Management Handbook</li> <li>Accounting Brief #14: Use of the Elimination Column and Reporting of Elimination Entries on the FDS</li> <li>OMB Circular A-133 Compliance Supplement for CDFA #14.850</li> </ul>
Chapter 7: Interim PHAS Scoring Methodology	<ul style="list-style-type: none"> <li>Financial Indicator Methodology Analysis Guide Effective for FYE 03/31/2011 PHAs &amp; Later</li> </ul>