

**DEPARTMENT OF HOUSING AND  
URBAN DEVELOPMENT****[Docket No. FR-4652-N-07]****Notice of Proposed Information  
Collection for the Low-Income Public  
Housing Financial Statements****AGENCY:** Office of the Assistant  
Secretary for Public and Indian  
Housing, HUD.**ACTION:** Notice.

**SUMMARY:** The proposed information collection requirement described below will be submitted to the Office of Management and Budget (OMB) for review, as required by the Paperwork Reduction Act. The Department is soliciting public comments on the subject proposal.

**DATES:** *Comments Due Date:* May 22, 2001.

**ADDRESSES:** Interested persons are invited to submit comments regarding this proposal. Comments should refer to the proposal by name and/or OMB Control number and should be sent to: Mildred M. Hamman, Reports Liaison Officer, Public and Indian Housing, Department of Housing and Urban Development, 451 7th Street, SW., Room 4238, Washington, DC 20410-5000.

**FOR FURTHER INFORMATION CONTACT:** Mildred M. Hamman, (202) 708-3642, extension 4128, for copies of the proposed forms and other available documents. (This is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The Department will submit the proposed information collection to OMB for review, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. Chapter 35, as amended).

This Notice is soliciting comments from members of the public and affected agencies concerning the proposed collection of information to: (1) Evaluate

whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (2) evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information; (3) enhance the quality, utility, and clarity of the information to be collected; and (4) minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated collection techniques or other forms of information technology; e.g., permitting electronic submission of responses.

This Notice also lists the following information:

*Title of Proposal:* Low-Income Public Housing Financial Statements.

*OMB Control Number:* 2577-0067.

*Description of the need for the information and proposed use:* Public Housing Agencies (PHAs) submit annually the Form HUD-52599 electronically over the Internet or manually to HUD. The data contained on the form tracks the major accounts of the HUD-prescribed PHA operating budget forms and provides essential financial information on the operations of the PHA. HUD offices use the information provided by the financial statement for such purposes as: monitoring the overall effectiveness and efficiency of PHA operations and compliance with statutory and legal requirements, identifying at an early stage problems, potential problems, or negative trends affecting the financial solvency of a PHA; compliance with the approved operating budget of the PHA; establishing a nationwide data base for PHA operating income/expense information that is used in determining operating subsidy funding requirements and for other HUD analytical purposes.

The Form HUD-52295, Report of Tenants Accounts Receivable (TAR), is used by the HUD field offices to monitor

a PHA's ability to collect amounts due from tenants in possession by collecting, by negotiating payments, or by evicting tenants who refuse to pay; the form will be automated in a Public and Indian Housing (PIH) system.

Forms HUD-52595, HUD-52596, HUD-52598, HUD-52603, HUD-53049, HUD-52656 are being discontinued because sufficient comparable information is available as part of the financial data submitted by PHAs to HUD's Real Estate Assessment Center (REAC) under the Uniform Financial Reporting Standards prescribed in 24 CFR 5.801, Subpart H.

The Form HUD 52599 requires the PHAs to submit data on operating income and expenses and surplus (or deficit) if any, with respect to the project or projects under each Annual Contributions Contract; the Form HUD 52295 requires PHAs to submit information on the total accounts receivable for tenants in occupancy and for those who have vacated their units.

*Agency form number:* HUD-52599; HUD-52295.

*Members of affected public:* State, Local government.

*Estimation of the total number of hours needed to prepare the information collection including number of respondents, frequency of response, and hours of response:* 3,300, annually, total number of responses (2 forms), 1.25 hours per response for a total reporting burden of 4,125 hours.

*Status of the proposed information collection:* Reinstatement, with change (automation).

**Authority:** Section 3506 of the Paperwork Reduction Act of 1995, 44 U.S.C. Chapter 35, as amended.

Dated: March 16, 2001.

**Gloria Cousar,**

*Acting General Deputy Assistant Secretary  
for Public and Indian Housing.*

**BILLING CODE 4210-33-M**

# Report of Tenants Accounts Receivable (TARs)

U.S. Department of Housing  
and Urban Development  
Office of Public and Indian Housing

OMB Approval No. 2577-0067  
(exp. 4/30/2000)

Please refer to the public burden statement and instructions on page 2 when filling out this form.

## A. Basic Identification Data

1. Name and address of Public Housing Agency (PHA)

2. Type of Program (check one) <input type="checkbox"/> PHA-Owned Rental Housing <input type="checkbox"/> PHA-Leased Sec.23	3. Total Units Available	4. Projects Covered by Report (check one) <input type="checkbox"/> All projects in the program (list ACC nos. & the first project no. if program-wide)  <input type="checkbox"/> Only the following projects (list specific project nos.)
5. Fiscal Year (FY) Beginning Date (yyyy)	6. Report Period Ending Date (mm/dd/yyyy)	

<b>B. Charges to Tenants</b>	1. No. of Units Occupied by Tenants In Possession (TIP) on the Last Day of this Reporting Period	2. Total Charges (see instructions) \$	3. Dwelling Rental \$	4. Retroactive Rent \$	5. Excess Utility \$	6. Additional Charges \$
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C. Receivables		Accounts Receivable					
Tenants In Possession(TIP)	No. of Accounts Delinquent	Dwelling Rental	Retroactive Rent	Excess Utility	Additional Charges	Amounts Delinquent	
One Month or Less Delinquent	1.	2.	3.	4.	5.	6. (C2+C3+C4+C5)	
Over One Month Delinquent	7.	8.	9.	10.	11.	12. (C8+C9+C10+C11)	
Total for TIP	13. (C1+C7)					14. (C6+C12)	
						\$	
Vacated Tenants Accounts Receivable (TAR)	15.					20.	
						\$	
<b>Total</b>	21. (C13+C15)					22. (C14+C20)	
						\$	

<b>D. TARs</b>	Tenants Accounts Receivable	No. of Accounts	Balances
	Under Formal Repayment Agreement	1.	2. \$
	Under Formal Repayment with Payments Up-to-Date	3.	4. \$
	Excluding Amounts Covered by Formal Up-to-Date Repayment Agreement	5. (C13 minus D3)	6. (C14 minus D4)
			\$

<b>E. Percentage Analysis</b>	Tenants In Possession (TIP) Accounts Receivable (dates as mm/dd/yyyy)	a. Current Reporting Period (end date):	b. Prior FY (one year to date):	c. Previous FY (two years to date):
1. Percent of Accounts Delinquent to Number of Tenants In Possession (C13 divided by B1)		%	%	%
2 thru 4 RESERVED				
5. Percent of Amount Delinquent (excluding amounts covered by formal up-to-date repayment agreement) to Total Charges (D6 divided by B2)		%	%	%
<b>F. Collection Losses</b>	1. Amount Charged to Loss this Period \$	2. Amount Charged to Loss this Year to Date \$		

Explain any circumstances causing a worsening collection record and explain corrective measures being taken for both TIP and Vacated Tenants Accounts.

Date (mm/dd/yyyy)

Signature of Person Preparing this Report	Print Name of Preparer	Date (mm/dd/yyyy)
	Title of Preparer	Phone Number
Signature of Person Approving this Report	Print Name of Approver	Date (mm/dd/yyyy)
	Title of Approver	Phone Number
Field Office Reviewer's Comments		

Field Office Reviewer's Signature	Print Name of Field Office Reviewer	Date (mm/dd/yyyy)
	Title of Field Office Reviewer	Phone Number

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number.

The information on this form is collected to gather essential information on the operation of PHAs and IHAs. It will be used to report the actual operating receipts and expenditures, compare those amounts to the approved operating budget, and determine the amount of net income/deficit to be added to/deducted from the operating reserve for the year. The information will be used by HUD to assess the financial operation of PHAs and IHAs including trending, analyses and comparisons as well as to respond to information requests from Congress, other government agencies and the general public regarding the financial operation of HAs. This information is required for HUD to fulfill statutory requirements of the United States Housing Act of 1937, as amended. The information collected does not lend itself to confidentiality.

### Instructions

This form, Report of Tenants Accounts Receivable (TARs), HUD-52295, shall be prepared semiannually and annually in accordance with the provisions of HUD Handbook 7475.1 Rev.

#### Part A. Basic Identification Data

**2. Type of Program** Prepare a separate report for (a) PHA-owned rental projects under the same contract and (b) Section 23 leased housing projects under the same contract even though combined with other projects for collection purposes.

**3. Total Units Available** Enter the total number of units available for occupancy under the program you indicated in item A2. Don't combine program types. For PHA-owned rental housing, the number of units available for occupancy should conform to the definition of "unit months available" found in 24 CFR 990.102.

**6. Report Period Ending Date** Enter the date of the last day of the period covered by this report.

#### Part B. Charges to Tenants

**1. No. of Units Occupied by Tenants In Possession (TIP) on the Last Day of this Reporting Period** Enter the total number of units included in A3 that are occupied.

**2. Total Charges** Enter the amount of total charges to tenants during the last month of this report. The Total Charges reported in B2 are equal to the sum of the amounts reported in B3 thru B6.

**3. Dwelling Rental** Enter the total of the tenant rent roll for the last month of the reporting period. The rent roll reflects the net reoccurring monthly dwelling rent charged to tenants; i.e., the total dwelling rent charged for the last month of the reporting period less the utility reimbursements for that month. Charges not specifically identified as dwelling rent for the month are not included in B3.

**4. Retroactive Rent** Enter back charges to tenants for changes in income and/or unreported increased income.

**5. & 6. Excess Utility/Additional Charges.** Enter charges billed during the last month of the reporting period.

#### Part C. Receivables

Tenants in Possession (TIP) who are delinquent for both the current month and the prior month are reported as "Over One Month Delinquent" in blocks C7-C11. Don't count them in C1-C5. Tenants with credit accounts receivable balances are not included in Section C.

Charges to tenants reported in B6, which are not due and collectible until a month subsequent to the month billed (for example, repair charges), are not considered to be owed in the month billed, and need not be reported in Section C until the month in which the charges become collectible.

Block C14, Total for TIP, is the total amount of accounts receivable owed, for any reason, by the tenants occupying units on the last day of the reporting period; the total includes the balance owed under repayment agreements.

#### Part D. TAR Repayment Agreements

Part D provides the PHA with the opportunity to report the effect on TARs of formal repayment agreements and of other measures being taken to pursue delinquent accounts receivable of tenants in possession.

A formal repayment agreement is a written agreement (or court order) for the tenant, or a third party agency on behalf of the tenant, to pay the amount of accounts receivable due, in specific amounts, on a specific schedule. The agreement is "up-to-date" unless/until the tenant fails to comply; an agreement with a third party agency is "up-to-date" even if the agency is late making payments.

The PHA may also include in Part D situations such as: (a) those amounts which must be charged to a tenant in continued occupancy but for which collection by the PHA cannot be accepted for legal reasons (for example, during an eviction process); (b) retroactive rent charges due to tenant fraud. Additional information is provided in HUD Handbook 7475.1 Rev.

#### Part E. Percentage Analysis: Self-explanatory.

#### Part F. Collection Losses

Enter for the period indicated, the amount written off to collection losses, less any collection of accounts previously written off.

# Statement of Operating Receipts and Expenditures

U.S. Department of Housing  
and Urban Development  
Office of Public and Indian Housing

OMB Approval No. 2577-0067  
(exp. 4/30/2000)

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

The information on this form is collected to gather essential information on the operation of PHAs and IHAs. It will be used to report the actual operating receipts and expenditures, compare those amounts to the approved operating budget, and determine the amount of net income/deficit to be added to/deducted from the operating reserve for the year. The information will be used by HUD to assess the financial operation of PHAs and IHAs including trending, analyses and comparisons as well as to respond to information requests from Congress, other government agencies and the general public regarding the financial operation of HAs. This information is required for HUD to fulfill statutory requirements of the United States Housing Act of 1937, as amended. The information collected does not lend itself to confidentiality.

Name and Address of Local Authority (including city, State, zip code)

1. Type of HUD assisted project(s)

- 01 ☐ PHA-Owned Rental Housing  
04 ☐ PHA Leased Rental Housing, Sec 23/10(c)  
10 ☐ PHA- Owned Turnkey III Homeownership

2. Project Number

P

3. Report for Period ended  
(mm/dd/yyyy)

4. Fiscal Year

Fiscal Year Ending (yyyy)

☐ Mar 31 ☐ June 30 ☐ Sept 30 ☐ Dec 31

5. Contract Number(s)

6. No. of Projects

7. No. of Dwelling  
Units

8. No. of Dwelling Units  
under Lease, Sec 23/10(c)

9. No. of Unit Months  
Availability or Under Lease

10. No. of Unit Days  
Under Lease, Sec 23/10(c)

Line No.	Acct. No.	Description	Budget		Actual	
			Amount	PUM	PUM	Amount
<b>Homebuyers Monthly Payments for</b>						
010	7710	Operating Expense				
020	7712	Earned Home Payments				
030	7714	Nonroutine Maintenance Reserve				
040	7716	Excess (or deficit) in Break-Even				
050	7790	Homebuyers Monthly Payments - Contra (lines 010 to 040)				
<b>Operating Receipts</b>						
060	3110	Dwelling Rental				
070	3120	Excess Utilities				
080	3190	Nondwelling Rental				
090		<b>Total</b> Rental Income (lines 060 to 080)				
100	3610	Interest on General Fund Investments				
120	3680	Assessments - Homeowners				
130	3690	Other Income				
140		<b>Total</b> Operating Income (lines 090 to 130)				
150	7110	Receipts from Off-site Utilities				
160	7530	Receipts from Nonexpendable Equipment Not Replaced				
170		<b>Total</b> Operating Receipts Excluding HUD Contribution (lines 140 to 160)				
<b>Operating Expenditures - Administration</b>						
180	4110	Administrative Salaries				
190	4130	Legal Expense				
200	4140	Staff Training				
210	4150	Travel				
220	4170	Accounting Fees				
221	4171	Auditing Fees				
230	4190	Sundry				
231	4195	Outside Management Fees				
240		<b>Total</b> Administrative Expense (lines 180 to 231)				
<b>Tenant Services</b>						
250	4210	Salaries				
260	4220	Recreation, Publications and Other Services				
270	4230	Contract Costs, Training and Other				
280		<b>Total</b> Tenant Services Expense (lines 250 to 270)				

Name of Local Authority			Fiscal Year Ending (mm/dd/yyyy)			
Line No.	Acct. No.	Description	Budget		Actual	
			Amount	PUM	PUM	Amount
<b>Utilities</b>						
290	4310	Water				
300	4320	Electricity				
310	4330	Gas				
320	4340	Fuel				
330	4350	Labor				
340	4390	Other Utilities Expense				
350		<b>Total</b> Utilities Expense (lines 290 to 340)				
<b>Ordinary Maintenance and Operation</b>						
360	4410	Labor				
370	4420	Materials				
380	4430	Contract Costs				
381	4431	Garbage and Trash Removal				
390		<b>Total</b> Ordinary Maintenance & Operation Expense (lines 360 to 381)				
<b>Protective Services</b>						
400	4460	Labor				
410	4470	Materials				
420	4480	Contract costs				
430		<b>Total</b> Protective Services Expense (lines 400 to 420)				
<b>General Expense</b>						
440	4510	Insurance				
450	4520	Payments in Lieu of Taxes				
460	4530	Terminal Leave Payments				
470	4540	Employee Benefit Contributions				
480	4570	Collection Losses				
490	4580	Interest on Administrative and Sundry Notes				
500	4590	Other General Expense				
510		<b>Total</b> General Expense (lines 440 to 500)				
520		<b>Total</b> Routine Expense (lines 240, 280, 350, 390, 430, and 510)				
<b>Nonroutine Maintenance</b>						
530	4610	Extraordinary Maintenance				
540	4620	Casualty Losses - Non Capitalized				
550		<b>Total</b> Nonroutine Maintenance (lines 530 and 540)				
<b>Rent for Leased Dwellings</b>						
560	4710	Rents to Owners of Leased Dwellings				
570		<b>Total</b> Operating Expense (lines 520, 550, and 560)				
<b>Capital Expenditures</b>						
580	7520	Replacement of Nonexpendable Equipment				
590	7540	Property Betterments and Additions				
600	7560	Casualty Losses - Capitalized				
610		<b>Total</b> Capital Expenditures (lines 580 to 600)				
620		<b>Total</b> Operating Expenditures (lines 570 and 610)				
<b>Prior Year Adjustments:</b>						
630	6010	Prior Year Adjustments Affecting Residual Receipts				
<b>Other Deductions</b>						
640		Deposits in Rental Debt Service Account				
670		<b>Total</b> Operating Expenditures, including prior year adjustments and other deductions (line 620 plus or minus line 630 plus line 640)				
680		Residual Receipts (or Deficit) before HUD Contributions (line 170 minus line 670)				

Name of Local Authority			Fiscal Year Ending (mm/dd/yyyy)			
Line No.	Acct. No.	Description	Budget		Actual	
			Amount	PUM	PUM	Amount
<b>HUD Contributions</b>						
		Basic Annual Contribution Earned - Leased Projects, Sec 23/10(c)				
690	8010	Current Year				
700	8011	Prior Year Adjustments - (Debit) Credit				
710		<b>Total</b> Basic Annual Contribution (lines 690 and 700)				
<b>Contributions Earned - Operating Subsidy</b>						
720	8020	Current Year				
750		<b>Total</b> HUD Contributions (lines 710 and 720)				
760		Residual Receipts (or Deficit) (lines 680 and 750)				
<b>Other Financial Data</b>						
790		Operating reserve - Balance at end of fiscal year (account 2820, 2821, or 2823 as applicable)				\$
810		<b>Accounts receivable</b> - Balance at end of fiscal year (account 1122, or 1124 as applicable) For tenants and homebuyers in occupancy				\$
820		For vacated tenants or homebuyers				\$

**Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

**Prepared by:**

Name

Title

Signature

Date (mm/dd/yyyy)

**Approved by:**

Name

Title

Signature

Date (mm/dd/yyyy)

**Instructions****General:**

1. This statement shall be prepared annually (at fiscal year-end) unless a semiannual report is requested in writing by the local HUD office. This statement shall report total operating receipts and expenditures for the period covered. An original copy of the statement is to be submitted to the local HUD office not later than 45 days following the end of the period for which the statement is prepared as required in Chapter 3 of the Low-Rent Technical Accounting Guide, 7510.1.

2. At the end of each reporting period, a separate form shall be prepared for: (1) PHA-Owned Rental Projects (including conveyed projects) under the same Annual Contributions Contract, (2) each PHA Owned Homeownership Project, and (3) PHA Leased Rental Projects under the same Annual Contributions Contract.

**Headings:**

Most headings are self-explanatory.

1. Type of HUD assisted Project(s). Check only one block.
2. Project Number. Enter the Project Number in the form XX99P999999. This is the two letter state abbreviation, the local field office code, P designating public housing and the HA code and project number. For reports covering two or more projects, enter the lowest numbered project.
3. Report for Period Ended. Enter the ending date for the period that this statement is being prepared for.
4. Fiscal Year Ending. Enter the year (e.g. 1999) and check the appropriate block to indicate the month of the PHA's fiscal year.
6. No. of Projects. Enter the number of projects for which this statement is prepared.
7. No. of Dwelling Units. Enter total number of dwelling units included in the project(s) for which this statement is prepared. For leased project(s), enter total number of dwelling units authorized by the Annual Contributions Contract even though all such units have not been rented from owners.
8. No. of Dwelling Units under Lease. Enter the number of dwelling units under lease from owners by the PHA (Sec 23/10(c)).

9. No. of Unit Months Availability or Under Lease. For Owned Projects (rental or homeownership) the "number of unit months availability" is determined by multiplying the "No. of Dwelling Units" by the cumulative period of the report (usually twelve months). If the report includes a project(s) which has been in operation for only a portion of the period, the "number of unit months availability" shall be computed on the basis of the actual number of months such project was in operation during the period.

For PHA Leased Projects, the "No. of Unit Months Availability" may be determined by dividing the "No. of Unit Days Under Lease" by 30.4.

10. No. of Unit Days Under Lease. Enter the total of column "Actual Number of Unit Days Under Lease" of form HUD-52981, Statement and Voucher for Basic Annual Contribution - Leased Housing.

11. Columns headed "Budget Amount" and "Budget PUM." For each line item, enter in the appropriate column the amount budgeted and the PUM amount as shown on the operating budget for the fiscal year. For many line items, this information must be obtained from the supporting schedules to form HUD-52564, Operating Budget.

12. Column headed "Actual PUM." After completing the column "Actual Amount," as provided below, complete this column by dividing the "actual amount" by the "No. of Unit Months Availability or Under Lease," as applicable, and entering the result on the appropriate line.

13. Column headed "Actual Amount."

- a. Lines 010 thorough 050 are to be used only for a homeownership project. Enter in this column, by account classification, total monthly payments charged to home buyers for the period covered by the report.
- b. Lines 060 through 620 are to be used to report total operating receipts and expenditures, by account classification, for the period covered by the report.
- c. Line 630 is to be used to enter the net debit or credit balances of prior year adjustments affecting residual receipts.
- d. Line 640. No entry is to be made on this line without approval from HUD.
- e. Lines 670 through 820 are self-explanatory.