Chapter 20
RECEIPTS

This chapter explains how to receipt, commit, and disburse program income (PI), repayments to the local account (IU), and recaptured homebuyer (HP) funds that are deposited into a Participating Jurisdiction's (PJ's) HOME Investment Trust Fund local account. PI, HP, and IU funds can also be subgranted to state recipients and subrecipients (see page 17-11).

HOME Regulations at 24 CFR 92.2 define PI as, "...gross income received by the PJ, State recipient, or a subrecipient directly generated from the use of HOME funds or activities funded from matching contributions...." PJs should receipt local HOME funds as PI in IDIS for the following instances:

1. Principal and interest payments of HOME-funded loans;
2. Rent receipts generated from HOME-funded property;
3. Proceeds from the disposition of HOME-funded property; and
4. Interest earned on program income pending its disposition

PJs should receipt deposits into their HOME local account as HP when funds are returned as part of a recapture agreement with a HOME-assisted homebuyer. Recaptured funds are generated when a HOME-assisted homebuyer sells their home during the period of affordability.

PJs should receipt deposits into their HOME local account as IU if the PJ is instructed by HUD to repay its local account for HOME funds that were used for ineligible costs or activities.

PJs should contact their local HUD Field Office for guidance on how to receipt HOME local funds that do not meet any of the conditions above.

Program Income for Administration

PJs are allowed to use up to 10 percent of all program income (PI) receipted to pay for eligible HOME administrative and planning costs. It is important to note that PJs are not allowed to use any of the other local account receipt fund types (i.e., HP or IU) for administrative costs. In order to use program income for administrative costs, PJs must transfer PI into a program income for administration subfund (PA).

ACCESSING THE RECEIPT FUNCTIONS

Click the Funding/Drawdown tab at the top of the page you are on to display the Search for Activities to Fund screen. On this screen, and all other Funding/Drawdown screens, links to the receipt functions you are authorized to access are listed on the left:

User: C00063	Plans/Projects/Activities	Funding/Drawdown	Grant	Grantee/PJ

Role: Grantee
Organization: HAMMOND

- Switch Profile
- Logout

You have **1 CDBG** and **10 HOME** activities that have been flagged. Click on the number to go to the review page.

Activity Funding
- Search

Drawdown
- Create Voucher
- Search Voucher
- Approve Voucher

Receipt
- Add
- Search
- Search Accounts

Section 108 Loan
- Search

Utilities
- Home
- Data Downloads
- Print Page
- Help

Activity Funding

Search for Activities to Fund

Search Criteria

Program: [All ▾]   IDIS Project ID: [____]   Activity Status: [Select ▾]

Activity Name: [_____]   IDIS Activity ID: [____]   *Activity Owner: [HAMMOND, IN ▾]

Program Year: [All ▾]   Grantee/PJ Activity ID: [_____]

[Search] | [Reset]

Each receipt function—Add, Search, and Search Accounts—is discussed on the following pages.

ADD RECEIPTS

Click the Receipt <u>Add</u> link on any Funding/Drawdown tab screen to display the Add Receipt menu:

Choose "Formula Grant Receipt" if you are a PJ or State. Select "Receipt from Subgrant (Retained Income)" if you are the recipient of a HOME subgrant. "Competitive Grant Receipt" is used only by HOPWA and "Receipt from Section 108 Loan" is used only by CDBG.

The process for entering a Formula Grant Receipt is explained first. The process for entering a Receipt from Subgrant (Retained Income) is covered on page 20-8.

ADD FORMULA GRANT RECEIPT

The screen for adding program income (PI) and recaptured homebuyer (HP) receipts is shown below. The screen for adding repayment to local account (IU) receipts is covered on page 20-6.

Add PI/HP Receipt

Receipt

Add Receipt

Save | Reset | Return to Add Receipt Menu

*Indicates Required Field

Receipt Created For: HAMMOND	**Receipt Status:** Original

Formula Receipt

Program: Select Program ⌄	**Receipt Type:** Select Type ⌄
Program Year of Receipt: 2015	**Description:**
Source Type: Select Source ⌄	**Grantee Receipt #:**
Fund Type: Select ⌄	**Total Amount:** $ 0.00

IDIS Activity ID: [ ] Show Activity Funds

Add Activity

Comments:

Save | Reset

Field	Description
Receipt Created For	A read-only field pre-populated with the name of the PJ.
Receipt Status	This read-only field is always **Original** on the add screen.
Program	Select **HOME**.
Program Year of Receipt	A read-only field set to the PJ's current program year. The receipted funds will be associated with the HOME grant having the same GRANT YEAR as the PROGRAM YEAR OF RECEIPT displayed here.
Source Type	For HOME accounts, the fourth and fifth characters of your HOME grant for the PROGRAM YEAR you input above—**DC**, **MC**, **SG**, **ST**, or **UC**.

Field	Description
Fund Type	Select **PI** or **HP**.
Receipt Type	Not applicable to HOME receipts—field is deactivated.
Description	Not applicable to HOME receipts—field is deactivated.
Grantee Receipt #	Optional. HUD recommends that PJs use the GRANTEE RECEIPT # and COMMENTS fields to describe the source of the funds and to make the reconciliation between IDIS and local financial systems easier, especially if the IDIS receipt correlates to more than one record in the local financial system. For example, "This receipt accounts for all homeowner rehab program loan payments received in the month of January 2016".
Total Amount	Enter the amount, in dollars and cents, to be receipted.
IDIS Activity ID	Optional for PI and HP. Enter the ID of the activity that generated the funds.
[Show Activity Funds] button	Not applicable to PI and HP receipts—button is deactivated.
Comments	Optional. HUD recommends that PJs use the GRANTEE RECEIPT # and COMMENTS fields to indicate whether the receipt is PI or some other type of funds.

Click the [Save] button to create the receipt or the [Reset] button to refresh the screen.

When a receipt is successfully saved, a receipt number and the associated grant number are displayed in a message on the View Receipt screen. You may want to note the system-generated receipt number since it can be used on the Search Receipts screen. The grant number is the same as the HOME grant for the PROGRAM YEAR entered above.

Add IU Receipt

An IU receipt is to be created when grant funds disbursed for an ineligible activity are repaid to the local HOME account. Always consult with your local HUD Field Office to determine if HOME repayments are to be returned to the local account or to the Treasury account.

When IU is selected as the fund type, the format and data requirements of the Add Receipt screen are slightly different:

Receipt

Add Receipt

Save | Reset | Return to Add Receipt Menu

*Indicates Required Field

Receipt Created For: **Receipt Status:**
HAMMOND   Original

Formula Receipt

*Program: **Receipt Type:**
HOME   Select Type

*Program Year of Receipt: **Description:**
2015

*Source Type: **Grantee Receipt #:**
MC METRO CITY

*Fund Type: **Total Amount:**
IU REPAYMENT TO LOCAL ACCOUNT $0.00

IDIS Activity ID:
1491   Show Activity Funds

Recipient	Source Name	Source Type	Grant Year	Fund Type	Drawn Amount	Previous Local Account Repayments	Remaining Balance	Local Account Repayment - Receipt Amount	Grantee Receipt #
UNITED NEIGHBORHOODS, INC.	HAMMOND	MC	2012	CR	$23,401.97	$0.00	$23,401.97	$	
UNITED NEIGHBORHOODS, INC.	HAMMOND	MC	2008	CR	$15,000.00	$0.00	$15,000.00	$	
								Total:$	

Add Activity

*Comments:

Field	Description
Receipt Created for *through* Source Type	Same as for PI and HP receipts (see page 20-4).
Fund Type	Select **IU**.
IDIS Activity ID	Enter the ID of the activity for which funds are being returned.

Field	Description
Activity Funds table	Click the [Show Activity Funds] button to display a table with one row for each GRANT YEAR and FUND TYPE from which funds were drawn for the activity. For each GRANT YEAR and FUND TYPE, the table shows the drawn amount, previous IU repayments for the activity, and the remaining draw balance.
	The input fields for each grant year/fund type are:
	• LOCAL ACCOUNT REPAYMENT – RECEIPT AMOUNT: Enter the amount, in dollars and cents, to be repaid to the local HOME account.
	• GRANTEE RECEIPT #: Optional. HUD recommends using a receipt number that will help the PJ reconcile IDIS to its internal financial records.
[Add Activity] button	To add another activity on this repayment receipt, click the Add Activity button.
Comments	Required for IU.

Click the [Save] button to create the receipt or the [Reset] button to refresh the screen.

When a receipt is successfully saved, a receipt number and the associated grant number are displayed in a message on the View Receipt screen. The TOTAL AMOUNT field is calculated based on the information provided in the Activity Funds table.

ADD RECEIPT FROM SUBGRANT (RETAINED INCOME)

Recipients of HOME subgrants use this screen to receipt retained program income:

Receipt
Add Retain Receipt

Save | Reset | Return to Add Receipt Menu

*Indicates Required Field

Receipt Created For:
BATESVILLE

Receipt Status:
Original

Retain Receipt

Fund from Subgrant

*Subgrant from Organization Name:(tip)
Select Subgrant Fund ▾

*Program Year of Receipt:
2015

*Fund Type:
Select ▾

IDIS Activity ID:

Receipt Type:
Select Type ▾

Description:

Grantee Receipt #:

*Amount:
$ 0.00

Comments:

Field	Description
Receipt Created For	A read-only field pre-populated with the name of the subgrant recipient adding the receipt. Once the receipt is added, the field changes to the name of the PJ who subgranted the funds.
Receipt Status	This read-only field is always **Original** on the add screen.
Subgrant from Organization Name	Select the PJ/grant number to which the PI is associated.
Program Year of Receipt	A read-only field set to the PJ's current program year. The receipted funds will be associated with the HOME grant having the same GRANT YEAR as the PROGRAM YEAR OF RECEIPT.
Fund Type	Select **PI**.
IDIS Activity ID	Optional. Enter the ID of the activity that generated the funds.
Receipt Type	Not applicable to HOME receipts—field is deactivated.
Description	Not applicable to HOME receipts—field is deactivated.
Grantee Receipt #	Optional.
Amount	Enter the amount, in dollars and cents, to be receipted.
Comments	Optional.

Click the [Save] button to create the receipt or the [Reset] button to refresh the screen.

When a receipt is successfully saved, a receipt number and the associated grant number are displayed in a message on the View Receipt screen. You may want to note the system-generated receipt number since it can be used on the Search Receipts screen.

EDIT/VIEW RECEIPTS

To edit or view a receipt, you must first conduct a search to retrieve the receipt. Click the Receipt Search link on any Funding/Drawdown tab screen to access the Search Receipts screen.

SEARCH RECEIPTS SCREEN

Specify as many or as few search criteria as you wish to retrieve the receipt(s) you want to edit/view:

Field	Description
Program	Select **HOME**.
Receipt Number	Enter a receipt number to limit the search results to one receipt. Searches on partial receipt numbers are not allowed.
Receipt Status	Choose one if you want to limit the search results by status: **Original** – receipts that have never been updated. **Modified** – receipts that have been updated. **Canceled** – receipts that have been canceled.
Program Year of Receipt	To limit the results to a specific program year, enter the year here.
Amount	To limit the results to a specific amount, enter the amount here. An exact match must be entered to return any results (you can, however, omit the '.00' for a whole-dollar amount).
Receipt Created For	Subgrantees can specify the PJ for whom receipts were created.
Fund Type	To limit the results to a particular fund type, choose the fund type from the dropdown.
Date Created	Only receipts created on, or after, the date entered here will be retrieved.
State/Territory	This field is grayed out for grantee users.
Associated Grant #	To limit the results to receipts associated with a specific grant number, enter the grant number here.

Field	Description
IDIS Activity ID	To limit the results to receipts associated with a specific IDIS Activity ID, enter the Activity ID here.

Click the [Search] button to run the search and display the receipts that meet the criteria specified:

Receipt

Search Receipts

Search Criteria

Program:	Program Year of Receipt:	Fund Type:		Associated Grant #:
HOME ∨	2015	All ∨		
Receipt Number:	**Amount:**	**Date Created:**		**IDIS Activity ID:**
			(mm/dd/yyyy)	
Receipt Status:	**Receipt Created For** ⓘ:	**State/Territory:**		
All ∨		IN ∨		

Search | Reset

Results Page 1 of 2

Program	Program Year of Receipt	Fund Type	Receipt Number	Associated Grant #	IDIS Activity ID	From Organization	Receipt Created For	State	Amount	Date Created	Receipt Status	Action
HOME	2015	PI	5168897	M-15-MC-18-0204		BATESVILLE	HAMMOND	IN	$1,500.00	09/13/2015	Original	View
HOME	2015	IU	5168857	M-15-MC-18-0204	1491	HUD	HAMMOND	IN	$99.00	08/24/2015	Original	Edit | View
HOME	2015	PI	5167805	M-15-MC-18-0204		HUD	HAMMOND	IN	$6,220.47	06/24/2015	Original	Edit | View
HOME	2015	PI	5166603	M-15-MC-18-0204		HUD	HAMMOND	IN	$26,867.30	06/10/2015	Original	Edit | View
HOME	2015	PI	5165268	M-15-MC-18-0204		HUD	HAMMOND	IN	$3,581.03	05/22/2015	Original	Edit | View
HOME	2015	PI	5164340	M-15-MC-18-0204		HUD	HAMMOND	IN	$1,833.08	05/12/2015	Original	Edit | View
HOME	2015	PI	5164008	M-15-MC-18-0204		HUD	HAMMOND	IN	$6,229.99	05/07/2015	Original	Edit | View
HOME	2015	PI	5163224	M-15-MC-18-0204		HUD	HAMMOND	IN	$5,508.67	04/29/2015	Original	Edit | View
HOME	2015	PI	5161586	M-15-MC-18-0204		HUD	HAMMOND	IN	$8,549.14	04/14/2015	Original	Edit | View
HOME	2015	PI	5157787	M-15-MC-18-0204		HUD	HAMMOND	IN	$8,163.09	02/24/2015	Original	Edit | View

1 2 Next 10 Results

Note that receipts created by a PJ's subgrantees are included in the PJ's search results. The subgrantee's name is shown in the FROM ORGANIZATION column of the results table; for receipts created by the PJ, the FROM ORGANIZATION is HUD. PJs can view, but cannot edit, the receipts added by their subgrantees.

On initial display, the results are sorted by DATE CREATED (ascending). You can change the sort field and the sort order by clicking on any column header that is in blue.

Select the receipt you want to process by clicking its <u>Edit</u> or <u>View</u> link in the ACTION column (only the <u>View</u> link will be available for canceled receipts and for users who are not authorized to edit receipts).

Depending on which link you click, the Edit Receipt or View Receipt screen will be displayed. Only the Edit screen is shown here.

EDIT RECEIPT SCREEN

Five fields can be updated on this screen: AMOUNT, RECEIPT STATUS, IDIS ACTIVITY ID, GRANTEE RECEIPT NUMBER, and COMMENTS. A list of activities funded with HOME PI/HP/IU can be accessed by clicking the View Activities button.

Field	Description
Receipt Created For	The PJ for whom the receipt was created.
Receipt Number	The system-generated receipt ID.
Program *through* Fund Type	Same as the Add Receipt screen but not editable.
Amount	Enter the new amount in dollars and cents. The AMOUNT can be decreased only if there will still be sufficient funds to cover the amount of PI/HP/IU that has been (1) committed to activities, (2) subgranted, and (3) either subfunded as PA or used to increase the AD subfund.
Receipt Status	To cancel a receipt, change the RECEIPT STATUS from **Modified** to **Canceled** and click the [Save] button. The same three conditions that limit how much the AMOUNT can be reduced by are also applied to determine if the receipt can be canceled.

Field	Description
Associated Grant #	The HOME grant with the same GRANT YEAR as the PROGRAM YEAR of the receipt. This is the grant whose AD or PA subfund may be increased by 10 percent of the receipt.
Receipt Type	Same as the Add Receipt screen, but not editable.
IDIS Activity ID *through* Comments	Same as the Add Receipt screen and editable.

The screen that is displayed when the [View Activities] button is clicked is described on the next page.

Click the [Save] button to save your changes and return to the Search Receipts screen. If no updates have been made, you must click the [Return to Search Receipts] button.

VIEW ACTIVITIES FUNDED FROM RECEIPT SCREEN

This screen is displayed when the [View Activities] button is clicked on the Edit Receipt or View Receipt screen. It shows information about all activities funded with HOME PI or HP (notice that the PROGRAM YEAR field is **All Years** and the ASSOCIATED GRANT # is **M-XX**). Also note that the screen header should be **Receipt**, not **Subgrant**.

This screen is helpful for determining which activities have PI or HP funded balances to draw.

Subgrant

Activities Funded from Receipt

[Return to View Receipt] | [Return to Search Receipts]

Receipt Recipient:
DISTRICT OF COLUMBIA

Program:
HOME

Program Year of Receipt:
All Years

Associated Grant #:
M-XX-SG-11-0100

Fund Type:
PI

IDIS Activity ID	Activity Name	Activity Status	Activity Owner	Source Name	Grant Year	Funded Amount	Drawn Amount	Balance to Draw
105	UNION WESLEY	Completed	DISTRICT OF COLUMBIA	SG	Pre-2015	$419,271.47	$419,271.47	$0.00
190	AUGUSTA LOUISA APARTMENTS	Completed	DISTRICT OF COLUMBIA	SG	Pre-2015	$106,029.30	$106,029.30	$0.00
1298	3938 Blaine St, NE	Completed	DISTRICT OF COLUMBIA	SG	Pre-2015	$42,971.22	$42,971.22	$0.00
1299	3605 Hayes St, NE	Completed	DISTRICT OF COLUMBIA	SG	2015	$20,241.10	$20,241.10	$0.00
1316	Bowen Place Apartments	Open	DISTRICT OF COLUMBIA	SG	Pre-2015	$180,718.18	$180,718.18	$0.00
1316	Bowen Place Apartments	Open	DISTRICT OF COLUMBIA	SG	2015	$565,608.00	$565,608.00	$0.00
1316	Bowen Place Apartments	Open	DISTRICT OF COLUMBIA	SG	2016	$149,455.73	$149,455.73	$0.00
1319	Home Purchase Assistance Program	Open	DISTRICT OF COLUMBIA	SG	2016	$0.00	$0.00	$0.00

[Return to View Receipt] | [Return to Search Receipts]

The list is ordered by IDIS Activity ID (ascending), and cannot be resorted.

Click one of the [Return to] buttons to redisplay the Edit/View Receipt screen or the Search Receipts screen.

VIEW RECEIPT ACCOUNTS

To view summary information about receipt accounts, click the Receipt <u>Search Accounts</u> link on any Funding/Drawdown tab screen to display the View Receipt Accounts screen:

Enter as many or as few search criteria as you wish to retrieve the receipt accounts to be viewed.

Field	Description
Program	To limit the results to a particular program, select the program from the dropdown.
Receipt Created For	Subgrantees can specify the PJ for whom receipts were created.
Grant Year / Program Year of Receipt	To limit the results to the receipt accounts for a particular year, enter the year here.
Fund Type	To limit the results to a particular fund type, select the fund type from the dropdown.
Associated Grant #	To limit the results to receipts associated with a specific grant number, enter the grant number here.

Click the [Search] button to display the results:

The results are initially sorted by Program, Source Type, and Program Year (descending). You can change the sort field and the sort order by clicking on any column header that is in blue and underlined.

Field	Description
Program	The CPD program for which the PI was receipted.
Source Type	For HOME accounts, the fourth and fifth characters of your HOME grant for the year shown in PROGRAM YEAR—**DC**, **MC**, **SG**, **ST**, or **UC**.
Grant Year / Program Year of Receipt	The program year for which the PI was receipted.
Fund Type	**PI** Program Income **HP** Recaptured Homebuyer **IU** Repayment to Local Account
Associated Grant #	The HOME grant having the same GRANT YEAR as the PROGRAM YEAR OF RECEIPT.
From Organization	For PI receipted by PJs, HUD; for PI receipted by a HOME subgrantee, the subgrantee's name.
Receipt Created For	This field is populated with the name of the PJ.
State	The state of the RECEIPT CREATED FOR organization.
Amount	The sum of all amounts receipted for this local account fund type for this Grant Year/Program Year of Receipt. For program/grant years 2012 and later, the PA subfund may be increased by up to 10 percent of this amount. For program/grant years 2011 and earlier, the AD subfund of the grant may be increased by up to 10 percent of this amount.
Sub Allocated	The amount of this account that has been subfunded or subgranted.
Committed to Activities	The sum of all funds committed to activities from this local account fund type for this Grant Year/Program Year of Receipt.
Drawdown Amount	The sum of all funds drawn from this local account fund type for this Grant Year/Program Year of Receipt that have been processed to completion.
Pending Amount	The sum of all pending draws against this local account fund type for this Grant Year/Program Year of Receipt.
Commitment Deadlines	For receipt accounts from 2014 and earlier years, this field will display as "N/A". For receipt accounts from 2015 and later, this field will display a commitment deadline date or "Requirement Waived".

There are no additional receipt account screens.