Volume V

Administrative Practice Handbook

Field Service

Book III

HOUSING AND HOME FINANCE AGENCY
Office of the Administrator

INTRODUCTION

SCOPE

Volume V of the Manual series is the medium by which administrative policies, standards, and procedures applicable to the field service are promulgated.

Each release in this Volume will be approved before publication by the Administrator or Assistant Administrator (Administration).

ORGANIZATION AND NUMBERING

This Volume consists of four books.

Books I and II contain Part 1, General Administrative Practice; Part 2, Personnel Administration; Part 3, Budget and Fiscal Controls; Part 4, Travel and Transportation; Part 5, Communications; and Part 6, General Administrative Services.

Books III and IV which are distributed on a separate distribution list, contain Part 7, Accounting and Fiscal Procedures.

Each Part is divided normally into Chapters and Sections, although in some instances the Chapter breakdown is omitted.

Sections are numbered in relationship to the rest of the Volume. Where a three digit number is used (e.g., 4-3-2), the first digit indicates the Part, the second the Chapter, and the third the Section. Where a two digit number is used (e.g., 4-2), there is no Chapter breakdown, the first digit indicating the Part and the second indicating the Section.

Pages are numbered consecutively within Sections. The date through which the material has been revised before issuance is shown at the bottom of each page.

MAINTENANCE

Revised pages are sent out under cover of a Transmittal Letter. When changes have been made in accordance with the Transmittal Letter instructions, the check list at the back of Book IV should be initialled. This serves automatically to call attention to missing releases.

Notices of rescissions of other instructions will be published in the transmittal letters for this Volume.

Books I and II of Volume V are distributed on a separate distribution list from Books III and IV. The Transmittal letters for these distribution lists will, therefore, be separately identified and numbered. Those for Books I and II will be numbered FS-1, FS-2, FS-3, etc. Those for Books III and IV will be numbered FA-1, FA-2, FA-3, etc.

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Section 1

DESIGNATION AND BONDING OF AUTHORIZED CERTIFYING OFFICERS AND CASHIERS

The Administrator has delegated authority to the Assistant Administrator (Administration) and the Director, Division of Finance and Accounts, to designate Authorized Certifying Officers, to request the Treasury Department to designate recommended employees as Cashiers, and to revoke or request the revocation of such designations. The delegations are published in Volume II, Sections 5-15-22 and 5-15-26.

DESIGNATION

Authorized Certifying Officers and Cashiers will be designated on the recommendation of the Regional Administrator concerned. Such recommendations shall be addressed to the Assistant Administrator (Administration), Attention: Division of Finance and Accounts. For Authorized Certifying Officers, the recommendation shall be accompanied by the two *Signature Cards for Certifying Officer* (S.F. 210), signed by the employee and showing the information required by Treasury Department Circular No. 680-Revised, as amended. For Cashiers, the recommendation shall include the information required by Treasury Department Circular No. 1030, as amended.

The Division of Finance and Accounts will take all action necessary to secure the designation, will make appropriate arrangements with the applicable Treasury Regional Office, and will advise the HHFA Regional Office as to confirmation of the designation.

BONDING

No action toward obtaining surety bonds for designated Authorized Certifying Officers or Cashiers is required on the part of the employee or the Regional Office. The Division of Finance and Accounts has secured a position schedule bond in accordance with Treasury Department Circular No. 969 which includes coverage for Authorized Certifying Officers and Cashiers.

AMENDMENT, REVOCATION OR TERMINATION

Whenever the authorization of an Authorized Certifying Officer or a Cashier should be amended or revoked, or his services have been terminated by death, resignation, or otherwise, the Regional Office shall promptly forward a memorandum to the Division of Finance and

Accounts stating the reason and the effective date of the change. If the action pertains to an Authorized Certifying Officer and represents an amendment involving a change in place of payment, two new *Signature Cards for Certifying Officer,* properly signed by the Authorized Certifying Officer concerned, shall be forwarded with the explanatory memorandum. Action to notify the appropriate Treasury Regional Office will be taken by the Division of Finance and Accounts.

Section 2

DEPOSIT OF COLLECTIONS

This Section prescribes the procedure to be followed by Regional Offices in depositing collections in Federal Reserve Banks or Branches and for the preparation and distribution of related *Certificates of Deposit.*

All amounts collected by a Regional Office which are proper for deposit shall be deposited promptly in the nearest Federal Reserve Bank or Branch for credit to the applicable appropriation or fund symbol. Collections which cannot be desposited on the same day as that on which received shall be kept in a locked safe overnight and deposited not later than the next business day.

Each deposit shall be accompanied by S.F. 219, *Certificate of Deposit,* which shall be prepared in accordance with Treasury Department Circular No. 945-Revised, as supplemented and amended. The applicable Field Fiscal Station code, which has been assigned to each Regional Office and which is included in the listing below, shall be shown in Block (1) of the certificate.

Region I, New York, New York	86-01-0201
Region II, Philadelphia, Pennsylvania	86-01-0301
Region III, Atlanta, Georgia	86-01-0601
Region IV, Chicago, Illinois	86-01-0701
Region V, Fort Worth, Texas	86-01-1101
Region VI, San Francisco, California	86-01-1201

The reverse of the *Certificate of Deposit* shall identify each amount collected by project number, if applicable, and name; shall indicate the nature of the collection such as refund, reimbursement, recovery of travel advance, repayment of construction advance, repayment of loan, inspection and audit fee, or other item; and shall furnish a breakdown where applicable as between principal and interest.

A full set (five copies) of the *Certificate of Deposit* shall be prepared for each deposit made. The quadruplicate copy shall be retained for posting purposes, after which it shall be filed in support of the accounting entries. The quintuplicate copy shall be marked "Relocation" and retained for use as explained below. The original, duplicate and triplicate shall be delivered to the Federal Reserve Bank or Branch with the deposit and that office will (a) forward the original to the

Treasury Department, Division of Central Accounts, Washington, D.C., (b) retain the duplicate, and (c) accomplish the triplicate by dating, signing and returning this copy to the HHFA Regional Office. Accomplished data shown on the triplicate when received, shall be transcribed to the quadruplicate and the relocation copy. The accomplished triplicate shall then be used to support the monthly *Statement of Transactions*. The transcribed relocation copy will remain available for use in connection with the preparation of the emergency files of indispensable records described in Section 5-5, Volume V.

Section 3

UNIFORM SYSTEM FOR FILING FISCAL AND ACCOUNTING PROGRAM DOCUMENTS

This Section prescribes a uniform system for filing fiscal and accounting documents which authorize fiscal actions and support the related accounting entries required in connection with financial transactions applicable to program activities. Fiscal Project Files, Fiscal General Files and Pending Files shall be maintained in the Administrative Branch entirely independent of any other files maintained in the Regional Office. Documents heretofore classed as custody documents shall be merged and filed with other types of documents in the Fiscal Project Files.

The system is sufficiently flexible to permit the exercise of discretion in the Regional Office, except with respect to those requirements set forth herein.

ESTABLISHING AND MAINTAINING FISCAL FILES

Fiscal Project Files

Separate files shall be maintained for each of the programs listed below, consisting of a folder or folders for each individual project under the particular program:

(1) Slum Clearance and Urban Renewal. These files shall be subdivided into separate sections for (a) Urban Renewal—Title I Projects, (b) Demonstration Grant Projects, and (c) Community Renewal Projects.
(2) Urban Planning Assistance.
(3) College Housing.
(4) Public Facility Loans.
(5) Advances for Public Works Planning.
(6) Federal School Construction.
(7) Accelerated Public Works.
(8) Housing for the Elderly.
(9) Area Redevelopment.

These files will contain the types of documents which may be designated for microfilming in accordance with Section 5-5, Volume V, Book II. These files will also contain documents which are prescribed as posting media in Volume V, Books III and IV, and in Regional Circulars, except those documents prescribed below for filing in the Fiscal General

Files. All documents as referred to above, including memorandum copies of basic supporting disbursement documents for those programs under which such copies are provided, along with other forms, papers and related correspondence, shall be filed in the applicable folders in chronological order, with the most recent document on top.

Fiscal General Files

The posting copies of each of the documents listed below shall be filed in a separate folder or folders established for that document without regard to program, project, fund, or other activity:

(1) Form H-219, *Inter Office Transfer Voucher.*

(2) S.F. 219, *Certificate of Deposit.*

(3) S.F. 1017G, *Journal Voucher.*

(4) S.F. 1166, *Voucher and Schedule of Payments.*

The above general types of documents may include transactions affecting more than one project or program as well as administrative Salaries and Expenses and related activities and therefore are not susceptible to filing by individual project. Such files shall be maintained by fiscal years and may be subdivided by months if desired. The documents in each folder shall be arranged in numerical sequence.

SECTION 4

COMPUTATION OF INTEREST

This section sets out a 365 days-per-year method for computing interest. Under this method, the same factor shall be used for leap years and nonleap years. February shall be considered to have 28 days in leap years. The method is expressed by the formula:

$$\text{Interest} = \frac{\text{Dollar-Days}}{\text{Interest Divisor Factor}}$$

DOLLAR-DAYS

Dollar-Days are calculated by multiplying each of the varying principal balances by the number of days each such balance remained outstanding (principal X number of days) during the period and adding the products of this multiplication.

Example:

$5,000 for 11 days = 55,000 Dollar-Days
$7,000 for 14 days = 98,000 Dollar-Days
Total = 153,000 Dollar-Days

INTEREST DIVISOR FACTOR

The Interest Divisor Factor is computed by dividing 365 (the number of days in a year) by the applicable interest rate, and correcting to two decimal places.

Example: The factor for an interest rate of 4% equals 365 ÷ .04 or 9125.00.

A Table of Interest Divisor Factors is shown as Exhibit A.

INTEREST PERIOD

It is important that the interest period be correctly expressed in any invoice, notice, or correspondence. Wherever the terminology "from" and "through" is used, it shall mean that both the first and last dates are included in the stated interest period. Wherever "from" and "to" are used, it shall mean that the first date is included and the last date excluded. The interest period and the number of days for the month of January may be expressed as "from 1/1 *through* 1/31—31 days" or "1/1 *to* 2/1—31 days."

EXAMPLE OF INTEREST COMPUTATION

Using as an example the case of a loan disbursement of $7,000 @ 2¾% per annum made on June 4, 1959, with a partial repayment of

$2,000 made on September 4, 1959 and full repayment made on March 15, 1960, the following statement and computation would result:

$7,000 for period 6/4/59 *to* 9/4/59 (92 days)
$5,000 for period 9/4/59 *through* 3/14/60 (192 days)
$7,000 × 92 = 644,000 Dollar-Days
$5,000 × 192 = 960,000 Dollar-Days
Total = 1,604,000 Dollar-Days
365 ÷ 2¾% = 13,272.73
(Interest Divisor Factor)

Applying the formula:

$$\text{Interest} = \frac{\text{Dollar-Days}}{\text{Factor}} \qquad \text{Interest} = \frac{1{,}604{,}000}{13{,}272.73} = \$120.85$$

EXHIBIT A

TABLE OF INTEREST DIVISOR FACTORS—365 DAY BASIS

Fractional Percentages	Interest Rate 2%	3%	4%	5%
	18250.	12166.67	9125.	7300.
1/16	17696.97	11918.37	8984.62	7209.88
1/8	17176.47	11680.	8848.48	7121.95
3/16	16685.71	11450.98	8716.42	7036.14
1/4	16222.22	11230.77	8588.24	6952.38
5/16	15783.78	11018.87	8463.77	6870.59
3/8	15368.42	10814.81	8342.86	6790.70
7/16	14974.36	10618.18	8225.35	6712.64
1/2	14600.	10428.57	8111.11	6636.36
9/16	14243.90	10245.61	8000.	6561.80
5/8	13904.76	10068.97	7891.89	6488.89
11/16	13581.40	9898.31	7786.67	6417.58
3/4	13272.73	9733.33	7684.21	6347.83
13/16	12977.78	9573.77	7584.42	6279.57
7/8	12695.65	9419.35	7487.18	6212.77
15/16	12425.53	9269.84	7392.41	6147.37

The divisor for an interest rate of 2.76% is 13224.64.
For an interest rate of 3.01% it is 12126.25.

SECTION 4

COMPUTATION OF ACCRUED INTEREST

This section prescribes a method for computing the accrual of interest on loans and advances made under the Agency's lending programs. It is a simplified method which is particularly effective for machine computations, especially where a change in the principal balance has occurred during the interest period. The method is expressed by the formula, $\text{Interest} = \frac{\text{Dollar-Days}}{\text{Factor}}$

DOLLAR-DAYS

Dollar-Days are calculated by multiplying each of the varying principal balances by the number of days each such balance remained outstanding (principle X number of days) during the period and adding the products of this multiplication.

Example:

$5,000 for 11 days = 55,000 Dollar-Days
$7,000 for 14 days = 98,000 Dollar-Days
Total = 153,000 Dollar-Days

To arrive at the final interest accrual figure, the total of Dollar-Days is divided by the Interest Divisor Factor.

INTEREST DIVISOR FACTOR

The Interest Divisor Factor is computed by dividing 365 (the number of days in a year) by the applicable interest rate, and correcting to two decimal places. The 365 figure is used for leap years as well as non-leap years.

Example: The factor for an interest rate of 4% equals 365 ÷ .04 or 9125.00.

A Table of Interest Divisor Factors is shown as Exhibit A.

INTEREST PERIOD

It is important that the interest period be correctly expressed in any invoice, notice, or correspondence. Wherever the terminology "from" and "through" is used, it shall mean that both the first and last dates are included in the stated interest period. Wherever "from" and "to" are used, it shall mean that the first date is included and the last date excluded. The interest period and the number of days for the month of January may be expressed as "from 1/1 *through* 1/31—31 days" or "1/1 *to* 2/1—31 days."

CALCULATION OF ACCRUED INTEREST

Using as an example the case of a loan disbursement of $7,000 @ 2¾% per annum made on June 1, 1955, with a partial repayment of $2,000 made on September 1, 1955 and full repayment made on March 12, 1956, the following statement and computation would result:

$7,000 for period 6/1/55 *to* 9/1/55 (92 days)
$5,000 for period 9/1/55 *through* 3/11/56 (192 days)
$7,000 × 92 = 644,000 Dollar-Days
$5,000 × 192 = 960,000 Dollar-Days
Total = 1,604,000 Dollar-Days
365 ÷ 2¾% = 13,272.73
(Interest Divisor Factor)

Applying the formula:

$$\text{Interest} = \frac{\text{Dollar-Days}}{\text{Factor}} \qquad \text{Interest} = \frac{1{,}604{,}000}{13{,}272.73} = \$120.85$$

EXHIBIT A

TABLE OF INTEREST DIVISOR FACTORS—365 DAY BASIS

Interest Rate

Fractional Percentages	2%	3%	4%	5%
	18250.	12166.67	9125.	7300.
1/16	17696.97	11918.37	8984.62	7209.88
1/8	17176.47	11680.	8848.48	7121.95
3/16	16685.71	11450.98	8716.42	7036.14
1/4	16222.22	11230.77	8588.24	6952.38
5/16	15783.78	11018.87	8463.77	6870.59
3/8	15368.42	10814.81	8342.86	6790.70
7/16	14974.36	10618.18	8225.35	6712.64
1/2	14600.	10428.57	8111.11	6636.36
9/16	14243.90	10245.61	8000.	6561.80
5/8	13904.76	10068.97	7891.89	6488.89
11/16	13581.40	9898.31	7786.67	6417.58
3/4	13272.73	9733.33	7684.21	6347.83
13/16	12977.78	9573.77	7584.42	6279.57
7/8	12695.65	9419.35	7487.18	6212.77
15/16	12425.53	9269.84	7392.41	6147.37

The divisor for an interest rate of 2.76% is 13224.64.
For an interest rate of 3.01% it is 12126.25.

Section 5

DISBURSING DOCUMENTS—PROCESSING, NUMBERING, AND FILING

This Section prescribes the procedures to be followed by Regional Offices in processing, numbering, and filing all types of disbursing documents.

Basic documents consisting of vouchers, invoices, bills, etc., when received in a Regional Office, shall be time-stamped in such a manner that information necessary for examination and payment will not be obscured. Separate Registers of Incoming Basic Documents shall be maintained in the fiscal unit of the Administrative Branch in accordance with Exhibit A for basic documents covering transportation charges by carriers and for those covering all other types of claims and each register will serve as a control for the assignment of numbers. (See chart below for the assignment of numbers.) When basic documents are received in the Administrative Branch they shall be entered promptly in the applicable Register of Incoming Basic Documents. Subsequent referral of basic documents to another unit, office or person, for additional action or information where required prior to payment and final disposition thereof by payment or otherwise, shall also be entered in the register.

Basic documents and related S.F. 1166, *Vouchers and Schedules of Payments,* shall be processed in accordance with the instructions contained in 5 GAO 4000, 6 GAO 6000, and 7 GAO 5000, as appropriate. With respect to such basic documents which involve cash discounts, the instructions in Supplement No. 1, Treasury Department, Division of Disbursement, Circular No. 81, shall also be followed. Disbursements documented by S.F. 1081, *Voucher and Schedule of Withdrawals and Credits* and GSA Form 789, *Statement, Voucher and Schedule of Withdrawals and Credits,* where the OA is the office billed, and adjustments documented by S.F. 1097, *Voucher and Schedule to Effect Correction of Errors,* shall be processed in accordance with the instructions in 7 GAO 4000, 4200, and 4400, as applicable. (Refer to 7 GAO 7530 for the disposition of documents by agencies under site audit and to 5 GAO 4060 for the submission of transportation documents to the General Accounting Office for postaudit.)

The following chart provides instructions with respect to the assignment of serial numbers and the disposition of the accounting and fiscal copies of basic documents and related *Vouchers and Schedules of Payments, Vouchers and Schedules of Withdrawals and Credits, Statements, Vouchers and Schedules of Withdrawals and Credits,* and *Vouchers and Schedules to Effect Correction of Errors*:

Disbursement Document	Numbering	Disposition
I. Basic Documents—original and one copy:		
(a) *Public Voucher for Transportation Charges* (S.F. 1113); *Public Voucher for Transportation of Passengers* (S.F. 1171) and other similar forms.	Separate series beginning with "T-1" each fiscal year.	After posting, file originals in support of the monthly *Statement of Transactions* (S.F. 224) pending transmittal to the General Accounting Office. File memorandum copies alphabetically by name of carrier.
(b) Other than transportation charges by carriers.	Separate series beginning with "1" each fiscal year.	After posting, file originals, including original GSA invoices, in support of the monthly *Statement of Transactions*. File memorandum copies applicable to program disbursements in the appropriate Fiscal Project File (see Section 7-1-3). File memorandum copies applicable to administrative expense disbursements in reference files as follows: Payroll vouchers: by pay periods. Travel reimbursement vouchers: alphabetically by name of traveler. GSA invoices: in numerical sequence by serial numbers assigned by the Regional Office, with signed receiving reports attached. For partial shipments, attach receiving report to invoice covering final payment and cross reference each invoice covering previous payments to final invoice. If signed receiving reports covering all items listed on the invoices are not on file, hold invoices in a "Pending" file until such reports are received. All other miscellaneous vouchers, invoices, bills, etc.: alphabetically by name of vendor, contractor or other payee.
II. *Vouchers and Schedules of Payments* (S.F. 1166):		
(a) Transportation charges by carriers (original and four copies):	Separate series beginning with "T-1" each fiscal year.	Forward certified original and two copies to the Treasury Regional Office for payment. Retain one copy for posting and one copy for the relocation files. Upon receipt of paid original and one accomplished copy, transcribe payment data to posting copy and relocation copy. File originals in support of the monthly *Statement of Transactions*. File posting copies in numerical sequence in support of the accounting entries in a separate Fiscal General File (see Section 7-1-3)

Disbursement Document	Numbering	Disposition
		maintained for transportation payments. Dispose of relocation copies as prescribed in Section 5-5, Volume V. The remaining accomplished copy shall be held for attachment to and submission with related original basic transportation vouchers when transmitted monthly to the General Accounting Office.
(b) Other than transportation charges by carriers (original and three copies).	Separate series beginning with "1" each fiscal year.	Forward certified original and one copy to the Treasury Regional Office for payment. Retain one copy for posting and one copy for the relocation files. Upon receipt of paid original, transcribe payment data to posting copy and relocation copy. File originals with related original basic documents in numerical sequence in support of the monthly *Statement of Transactions*. File posting copies in numerical sequence in support of the accounting entries in the Fiscal General File (see Section 7-1-3) maintained for other than transportation payments. Dispose of relocation copies as prescribed in Section 5-5, Volume V.
III. *Vouchers and Schedules of Withdrawals and Credits* (S.F. 1081), *Statements, Vouchers and Schedules of Withdrawals and Credits* (GSA Form 789), and *Vouchers and Schedules to Effect Correction of Errors* (S.F. 1097). (Original and four copies.) NOTE: These forms shall be used only when the transaction affects the accounts of different agency accounting stations.	Same series as in II(b).	Forward certified original and two copies to the Treasury Regional Office for payment. Retain one copy for posting and one copy for the relocation files. Upon receipt of paid original, transcribe payment data to posting copy and relocation copy. File originals in support of the monthly *Statement of Transactions*. File posting copies in support of the accounting entries. Dispose of relocation copies as prescribed in Section 5-5, Volume V.

EXHIBIT A

DISTRIBUTION LEDGER

Standard Form No. 1016—Revised
(Prescribed by Treasury Dep't.)
Form prescribed by Comptr. Gen. U. S.
(Amended July 21, 1953)

REGISTER OF INCOMING BASIC DOCUMENTS

SYMBOL _____ UNIT _____ SHEET NO. _____

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)
					ACTIVITY						
	DATE OF ENTRY 1958	REFERENCE NO.	Name of Payee	Amount Submitted	Referred to: Name	Referred to: Date		Date Resubmitted	Amount Approved	Date Released	Remarks
		Enter next voucher number in sequence.	Enter name of payee. Two or more lines may be used if required.	Enter amount of voucher as submitted. If more than one line was used in Column (3) such amount shall be entered on the last line so used.	Name of office or person to whom returned or referred, if additional information or clearance is required. (For transportation vouchers see Column (10) Remarks.)		Date of return or referral to another office or person.	Date on which a voucher previously returned or referred to another office or person is resubmitted.	Net amount approved for payment.	Date on which related SF 1166, SF 1081-Revised, or GSA Form 789 is certified or date of submission to Treasury Regional Office for payment, if different from date of certification.	The section for remarks has been provided for the inclusion of any additional information or references that may be deemed appropriate. In the case of transportation vouchers which are returned to carriers for correction, the charges thereon are usually adjusted or verified and included in a new voucher containing additional items of transportation costs. Accordingly, the register shall be closed with respect to a voucher returned to a carrier, by appropriate notation to that effect, and each voucher submitted by a carrier shall be assigned a new voucher number.

IF THIS FORM IS TO BE KEPT IN A BINDER, INDICATE PUNCHING DESIRED

SECTION 6

SIGNATURE CARDS AND ABSTRACTS OF AUTHORITY

To facilitate the examination and comprehensive audit of fiscal transactions, the Administrative Branch of each Regional Office shall maintain a file of specimen signatures of officers or employees of the Regional Office who are authorized to approve fiscal documents which require the obligation or disbursement of funds or the charging or crediting of employees' personal accounts. Additionally, the Branch shall maintain uniform records of the particular documents each such officer or employee may approve, pursuant to formal delegations or redelegations of authority or designations of functional responsibility. These records shall be maintained in addition to, and not in lieu of, copies of the delegations or redelegations of authority or other authorizing instruments.

This Section prescribes Form H-200.24, *Signature Card and Abstract of Authority*, which shall be used to obtain specimen signatures and to record the authorization data, and provides instructions and minimum standards for its use.

FORM H-200.24, SIGNATURE CARD AND ABSTRACT OF AUTHORITY

Form H-200.24, *Signature Card and Abstract of Authority*, is generally self-explanatory. The face of the card, *Signature Card*, is designed to show the employee's name as it appears in the official records, his title, the organizational unit for or through which he acts, his official autographic signature, and the signature and title of the officer who witnesses the employee's signature. The reverse of the card, *Abstract of Authority*, provides space for recording each fiscal document which the employee is authorized to approve, the delegation or redelegation of authority or other authorizing instrument from which his authority derives, the effective date of the authority, and the revocation instrument and effective date if the authority is revoked.

STANDARDS FOR THE USE OF FORM H-200.24

Form H-200.24 shall be required in implementation of any formal delegation or redelegation of authority which involves the approval by the authorized employee of a document which requires the obligation or disbursement of funds or the charging or crediting of employees' personal accounts. Examples of this type of authority include, but are not limited to, authority to approve purchase orders or other forms of administrative servicing contract, travel authorizations or requests for advances of funds, contracts or requisitions providing for advances, loans, or grants of program funds, certificates of necessity of official long distance telephone calls, and authorizations for the performance of overtime work.

Form H-200.24 shall also be required in implementation of any designation of an employee to perform a particular function, in accordance with a Manual or other Central Office instruction or pursuant to such

an instruction, if the function includes the approval of a document which requires the obligation or disbursement of funds or the charging or crediting of employees' personal accounts. Examples of this type of authority include, but are not limited to, authority to approve travel expense claims, time and attendance reports, official telegrams, and authorizations for payments under program contracts.

At the discretion of the Administrative Officer, Form H-200.24 may be required in support of any approval or clearance actions which are controlled by policies or procedures issued by the Regional Administrator.

INITIATION AND MAINTENANCE OF FORM H-200.24

The Administrative Branch shall initiate a Form H-200.24, *Signature Card and Abstract of Authority*, for each employee who is authorized to approve a fiscal document or documents, in accordance with the prescribed standards. Only one Form H-200.24, *Signature Card*, shall be required for each authorized employee.

There shall be recorded on the reverse of Form H-200.24, *Abstract of Authority*, the form number or name of each document which the employee is authorized to approve, the date or serial number of the delegation or redelegation of authority or the number or date of the Central Office or Regional Office instruction from which the employee's authority derives, and the effective date of the authority. If additional space is required, a second Form H-200.24, *Abstract of Authority*, shall be used to continue the listings and shall be stapled to the basic form.

The employee shall be instructed to enter his official autographic signature on the face of the form in the presence of his supervisor or another officer of the Regional Office who will attest to his signature, and to return the form to the Administrative Branch.

If additional authority is granted to an employee who has executed a Form H-200.24, *Signature Card*, the Administrative Branch shall enter on the reverse of the form, *Abstract of Authority*, the description of the additional document or documents which the employee is authorized to approve and the required authorization data.

The attached Exhibits A and B illustrate properly executed Forms H-200.24, *Signature Card and Abstract of Authority*.

REVOCATIONS OF AUTHORITY

Upon notice that the authority of an employee to approve a fiscal document or documents has been revoked, the Administrative Branch shall enter the date of the revocation on the employee's Form H-200.24, *Abstract of Authority*, and return the form to the active file.

RETENTION OF NONCURRENT FORMS H-200.24

When the authority of an employee to approve each of the fiscal documents listed on his Form H-200.24, *Abstract of Authority*, has been revoked, the form shall be retained in the active file until all of the fiscal documents approved by the employee have been processed by the Administrative Branch. Thereafter, the form shall be transferred to a noncurrent record file and retained for reference purposes until com-

pletion of the internal and General Accounting Office audits of transactions for the last audit period during which the employee was authorized to approve a fiscal document or documents.

Final disposition of Forms H-200.24, *Signature Card and Abstract of Authority,* shall be in accordance with the provisions of the governing Records Control Schedule. (See Volume V, Section 5-4.)

EXHIBIT A

(Face)

H-200.24
(10-56)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

SIGNATURE CARD AND ABSTRACT OF AUTHORITY

Employee JOHN A. SMITH, Administrative Officer
(Type name and title of officer or employee)

Organizational Unit Administrative Branch

Signature John A. Smith

I certify that the signature above is that of the employee named hereon.

Attesting Officer Richard D. Jones

Title Regional Administrator

(Reverse)

ABSTRACT OF AUTHORITY

The employee named on the face of this form is authorized to approve the documents listed below, pursuant to the cited authority.

	DOCUMENT	AUTHORITY	EFFECTIVE	REVOCATION	EFFECTIVE
1	S.F. 1143	R.C. No. 72, Rev.	2/1/54		
2	H-35; H-81; S.F. 33	H-156 No. II-21	2/5/54		
3	H-25	H-156 No. II-22	2/5/54		
4	S.F. 1038,Rev.	H-156 No. II-23	2/5/54		
5	Certify L.D. 'phone calls	Reg. Memo No. 33	10/11/54		
6	Sign tele-grams	Reg. Memo No. 38	10/21/54		
7	S.F. 1136	Reg. Memo No. 73	5/4/55		
8					
9					
10					

EXHIBIT B

(Face)

H-200.2a
(10-56)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

SIGNATURE CARD AND ABSTRACT OF AUTHORITY

Employee WILLIAM E. ADAMS, Regional Director, CFA
(Type name and title of officer or employee)

Organizational Unit Office of Regional Director, CFA

Signature William E Adams

I certify that the signature above is that of the employee named hereon.

Attesting Officer John A. Smith

Title Administrative Officer

(Reverse)

ABSTRACT OF AUTHORITY

The employee named on the face of this form is authorized to approve the documents listed below, pursuant to the cited authority.

	DOCUMENT	AUTHORITY	EFFECTIVE	REVOCATION	EFFECTIVE
1	Approve S.F. 1012's, Rev.	Reg. Memo No. 89	6/27/55		
2	Certify L.D. 'phone calls	Reg. Memo No. 93	7/11/55		
3	Sign tele-grams	" " " "	7/11/55		
4					
5	Approve S.F. 1034 payments	Reg. Admin. redele-gation 8/21/56			
6	under planning contracts	(pur. 60-12-3, Vol. I)	8/21/56		
7					
8					
9					
10					

Section 7

CLAIMS BY THE UNITED STATES AGAINST INDIVIDUALS ARISING OUT OF DAMAGE TO GOVERNMENT PROPERTY BY REASON OF NEGLIGENT OPERATION OF PRIVATELY OWNED VEHICLES

This Section prescribes the procedures to be followed by Regional Offices with respect to claims against individuals arising out of damage to Government property by reason of the negligent operation of privately owned vehicles. In this connection, reference should be made to 4 GAO 5000 and 6500.

Whenever such a claim involving a debt of $75 or more, or a balance of $75 or more, is administratively determined to be uncollectible, or an offer in compromise is involved regardless of the amount of the debt, the Regional Office shall submit the case to the Central Office Division of Finance and Accounts, which will initiate the action necessary to report the claim to the General Accounting Office or, through the Office of General Counsel, to the Department of Justice, as appropriate.

Each case so submitted shall be supported by all pertinent and available evidence, including the names and locations of parties in interest and those who may have knowledge of the facts; the name and address of the insurance company, if any; or, if not insured, evidence of the debtor's financial ability to pay the damage if judgment is obtained.

A vehicle damage debt claim of $25 or more, but less than $75, after collection efforts have been exhausted as prescribed in 4 GAO 5000, shall also be reported to the Division of Finance and Accounts, which will initiate the action necessary to report the case to the General Accounting Office for collection. Each such report shall contain the information as prescribed in 4 GAO 5000.

Section 8

MAILING OF ACCOUNTING AND FISCAL REPORTS

In order to facilitate the preparation and submission of accounting and fiscal reports by the Regional Offices and the receipt thereof by the Central Office Division of Finance and Accounts, transmittal check sheets have been provided. No other type of transmittal memorandum shall be used for this purpose.

The reports described in the individual fiscal and accounting procedures contained in this Volume, except those referred to in the last paragraph, shall be accompanied by the original only of a covering *Transmittal Check Sheet—Reports,* Forms H-200.38, H-200.39 or H-200.40 (see Exhibits A, B and C, respectively), on which shall be indicated, by code letters, the reports transmitted for each program or other activity or reasons why reports are not transmitted. Unless otherwise indicated on the transmittal check sheets, the original only of each report shall be mailed. Each transmittal check sheet shall be dated and signed by an authorized employee of the Regional Office. Regional Offices located west of the Mississippi River shall transmit reports and covering transmittal check sheets by airmail.

MONTHLY REPORTS

Form H-200.38 (Exhibit A) lists reports which shall be transmitted not later than the third business day following the close of each month and Form H-200.39 (Exhibit B) lists reports which shall be transmitted not later than the fifth business day following the close of each month. Where indicated on the transmittal check sheets, the number of reports submitted shall be shown.

QUARTERLY REPORTS

Form H-200.40 (Exhibit C) lists the quarterly reports which shall be transmitted not later than the seventh business day following the close of each quarterly period.

OTHER QUARTERLY AND ANNUAL REPORTS

The quarterly and annual reports required for Group Life Insurance and Retirement activities are not affected by the provisions of this Section. Such reports shall be transmitted in accordance with the applicable instructions in Sections 7-3-3 and 7-3-4.

EXHIBIT A

H-200.38
(10-63)

HOUSING AND HOME FINANCE AGENCY
Office of the Administrator
Division of Finance and Accounts

Region No. _____, _____ Month ended _____, 19___

TRANSMITTAL CHECK SHEET - REPORTS
(To accompany reports mailed on the third business day following the month ended.)

The code letter in the box opposite each report listed denotes the following:
"X" indicates report prepared and transmitted herewith.
"O" indicates no activity recorded during the month.
"N" indicates no report required (reporting completed, or not applicable).
"D" indicates report delayed. (On reverse hereof, state reason for delay and give date when submission may be expected.)

COLLEGE HOUSING PROGRAM
( ) H-200.14 Transcript of Account 101.12 Cash
( ) H-200.15 Transcript of Account 101.13 Cash - Inspection and Audit Fees
( ) H-200.60 Statement of General Ledger Balances
( ) H-245 Net Loan Commitments, Construction Advances, Bond Purchases, and Undisbursed Commitments

PUBLIC FACILITY LOANS PROGRAM
( ) H-200.14 Transcript of Account 101.12 Cash
( ) H-200.15 Transcript of Account 101.13 Cash - Inspection and Audit Fees
( ) H-200.60 Statement of General Ledger Balances
( ) H-245 Net Loan Commitments, Construction Advances, Bond Purchases, and Undisbursed Commitments

REVOLVING FUND - LIQUIDATING PROGRAMS
( ) H-200.60 Statement of General Ledger Balances

SALARIES AND EXPENSES
( ) H-223 Monthly Report of Obligations by Program and Object Classifications (in duplicate)
( ) H-240 Statement of General Ledger Balances - Salaries and Expenses Appropriations

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
( ) H-200.12 Statement of General Ledger Balances
( ) H-200.13 Project Capital Grants, Advances and Loans (in duplicate)
(Number of reports submitted herewith _____)
( ) H-200.13 Relocation Capital Grants (in duplicate)
(Number of reports submitted herewith _____)
( ) H-200.13 General Neighborhood Renewal Plans (in duplicate)
(Number of reports submitted herewith _____)
( ) H-200.13 Feasibility Surveys (in duplicate)
(Number of reports submitted herewith _____)
( ) H-200.13 Community Renewal Grants (in duplicate)
(Number of reports submitted herewith _____)
( ) H-200.48 Combination Account 101.12 Cash and Report
( ) Memorandum Record of Release and Posting Dates - Forms H-695 and H-687 (in duplicate)

AREA REDEVELOPMENT PROGRAM
( ) H-200.60 Statement of General Ledger Balances

ELDERLY HOUSING LOAN PROGRAM
( ) H-200.60 Statement of General Ledger Balances
( ) H-245 Net Loan Commitments, Loan Disbursements and Undisbursed Commitments

Date submitted _____, 19___ By _____
(Signature)

NOTE: Submit a Xerox copy only of each Form H-200.60 and an original only of all other forms unless otherwise indicated.

EXHIBIT B

H-200.39
(10-63)

HOUSING AND HOME FINANCE AGENCY
Office of the Administrator
Division of Finance and Accounts

Region No. ____, _____ Month ended _____, 19__

TRANSMITTAL CHECK SHEET - REPORTS
(To accompany reports mailed on the fifth business day following the month ended.)

The code letter in the box opposite each report listed denotes the following:
"X" indicates report prepared and transmitted herewith.
"O" indicates no activity recorded during the month.
"N" indicates no report required (reporting completed, or not applicable).
"D" indicates report delayed. (On reverse hereof, state reason for delay and give date when submission may be expected.)

FEDERAL SCHOOL CONSTRUCTION PROGRAM
( ) H-200.60 Statement of General Ledger Balances
( ) SF 1015 Allotment Ledger Summary - Program Funds (86-75X0284)
( ) SF 1015 Allotment Ledger Summary - Nonadministrative Staff Expenses (86-75X0284)
( ) SF 1015 Allotment Ledger Summary - Program Funds (_____)
( ) SF 1015 Allotment Ledger Summary - Nonadministrative Staff Expenses (_____)

PROGRAM OF ADVANCES FOR PUBLIC WORKS PLANNING
( ) H-200.17 Project Transcript (No. of reports submitted herewith ___)
( ) H-200.60 Statement of General Ledger Balances

URBAN PLANNING ASSISTANCE PROGRAM
( ) H-200.21 Project Transcript (in duplicate) (No. of reports submitted herewith ____)
( ) H-200.60 Statement of General Ledger Balances
( ) Memorandum Record of Release and Posting Dates - Forms H-6750 and H-6760 (in duplicate)

ACCELERATED PUBLIC WORKS PROGRAM
( ) H-200.60 Statement of General Ledger Balances

CLEARING AND DEPOSIT FUND ACCOUNTS
( ) H-200.53 Statement of General Ledger Balances

Date submitted _____, 19___ By _____
(Signature)

NOTE: Submit a Xerox copy only of each Form H-200.60 and an original only of all other forms unless otherwise indicated.

EXHIBIT C

H-200.40
(2-59)

HOUSING AND HOME FINANCE AGENCY - Office of the Administrator

To Division of Finance and Accounts:

TRANSMITTAL CHECK SHEET - REPORTS

(To accompany reports mailed on seventh business day following the quarter ended.)

Region No. _____, _____ Period Ended _____, 19__

The code letter in the box opposite each report listed denotes the following:
"X" indicates report prepared and transmitted herewith.
"O" indicates no activity recorded during the quarterly period.
"N" indicates no report required (reporting completed, or not applicable),
"D" indicates report delayed. (On reverse hereof, state reason for delay and give date when submission may be expected.)

CLEARING AND DEPOSIT FUND ACCOUNTS
( ) Quarterly Report of Unapplied Suspense Items

REVOLVING FUND - LIQUIDATING PROGRAMS
( ) Quarterly Listing of Lanham Act Properties (in duplicate)
( ) Lanham Act Activities - Fiscal Year Activity (in duplicate)

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
( ) Quarterly Report of Outstanding Loans and Advances by Interest Rates

Date Submitted _____, 19__ By _____
(Signature)

(TRANSMIT ORIGINALS ONLY, UNLESS OTHERWISE INDICATED)

GPO 871788

Section 9

TORT CLAIMS AGAINST THE UNITED STATES

Procedure with respect to the payment of tort claims against the United States is set forth in 7 GAO 5400.

Obligations for the payment of tort claims shall not be established in the Regional Office books of account, since such claims will be paid only in the Central Office.

Any such claim received in a Regional Office, together with all supporting memoranda, documents, reports, exhibits, and any other related material, shall be transmitted promptly to the Division of Finance and Accounts. After establishing an obligation in the Central Office books of account, the Division of Finance and Accounts will forward the claim and the supporting documents to the Office of General Counsel.

Section 10

ADJUSTMENT OF UNDERPAYMENTS AND OVERPAYMENTS OF INTEREST IN MINOR AMOUNTS ON LOANS AND ADVANCES

Occasionally debtors, when repaying their loans or advances in full under URA and CFA programs, underpay or overpay in minor amounts the interest owed by them in connection with such repayments. In the case of a small underpayment of interest, the cost of rebilling the debtor for such amount and of explaining the circumstances greatly exceeds the amount to be recovered. In the case of a small overpayment of interest by the debtor, the refunding of the excess interest is costly to the Government and the minor amount involved has no real significance to the debtor.

In order to minimize the expense of small adjustments and correspondence relating thereto in any case where a loan or advance has been or may be repaid in full under URA and CFA programs, the Comptroller General of the United States, under date of January 30, 1958, authorized the Administrator of this Agency, or his designee, to allow or require adjustments in the amount of interest on the indebtedness of borrowers and others in the event the final payment of interest is not more than $2.00 greater or less than the proper amount, when in his opinion, such adjustments are justified by reason of error, inadvertence, or deviation from prescribed procedure. Under date of April 23, 1958, the Administrator delegated authority to each Regional Administrator (except Region VII, Puerto Rico) to adjust such small amounts of interest in the accounts of this Agency and to redelegate (see Section 7-1-6) to one or more employees under his jurisdiction the authority therein delegated.

The following procedure prescribes the methods of making such adjustments.

ADJUSTMENTS OF OVERPAYMENTS

Upon collection of a final repayment, which includes an overpayment of interest not more than $2.00 greater than the proper amount, the amount actually collected shall be recorded as follows:

Dr. 101.12 Cash	Total amount collected.
Cr. ..... (applicable asset account)	Amount of principal repayment.
Cr. 121..... Accrued Interest Receivable —(for applicable asset)	Correct amount of interest due.
Cr. 201.11 Accounts Payable	Amount of interest overpayment.

After these entries have been made, and when appropriate, the amount of interest overpayment established as a payable shall be adjusted in the accounts on the basis of a *Journal Voucher* prepared in accordance

with Exhibit A, which shall be approved by the Regional Administrator, or his designee, prior to posting in the General Ledger.

ADJUSTMENTS OF UNDERPAYMENTS

Upon collection of a final repayment which involves an underpayment of interest not more than $2.00 less than the proper amount, the amount actually collected will be recorded in accordance with existing procedure. When appropriate, the amount of interest underpayment shall be written off on the basis of a *Journal Voucher* prepared in accordance with Exhibit B, which shall be approved by the Regional Administrator, or his designee, prior to posting in the General Ledger and Subsidiary Records.

EXHIBIT A

Standard Form No. 1017 G—Revised
(General Regulations No. 100)
Form prescribed by Comp. Gen., U. S.
October 4, 1943

J. V. No. .....

JOURNAL VOUCHER

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	_____ Program (Symbol) To eliminate a liability established because of an interest overpayment included in the final repayment of (advance or loan) in connection with Project No. _____ in accordance with the procedure set forth in Section 7-1-10, Volume V.		
201.11	Accounts Payable	$ x.xx	
411.--	Interest Earned - (for applicable asset)		$ x.xx
	TOTAL,		

Prepared by ..... (Signature)
..... (Title)

Approved by ..... (Signature)
Regional Administrator (or designee) (Title)

U. S. GOVERNMENT PRINTING OFFICE 16—87850-2

EXHIBIT B

Standard Form No. 1017 G—Revised
(General Regulations No. 100)
Form prescribed by Comp. Gen., U. S.
October 4, 1943

J. V. No. .....

JOURNAL VOUCHER

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	_____ Program (Symbol) To write off accrued interest because of an interest underpayment involved in the final repayment of (advance or loan) in connection with Project No. _____ in accordance with the procedure set forth in Section 7-1-10, Volume V.		
GENERAL LEDGER			
411.--	Interest Earned - (for applicable asset)	$ x.xx	
121.--	Accrued Interest Receivable - (for applicable asset)		$ x.xx
SUBSIDIARY RECORDS			
	(Indicate the appropriate adjustment to decrease the amount of accrued interest previously recorded.)		
	TOTAL,		

Prepared by ..... (Signature)
..... (Title)

Approved by ..... (Signature)
Regional Administrator (or designee) (Title)

U. S. GOVERNMENT PRINTING OFFICE 16—87880-1

Section 11

ADDITIONAL WITHHOLDING OF TAX ON WAGES UPON AGREEMENT BY EMPLOYER AND EMPLOYEE

Bureau of the Budget Circular No. A-26, Revised, dated May 2, 1960, provides:

"In order to utilize pay tables to the extent applicable and otherwise facilitate payroll and audit work, the following policy should be adopted when additional withholding of tax is involved.

"1. Except as provided in paragraph 2, the amount of tax presently withheld plus the additional amount requested to be withheld each pay period shall conform to one of the amounts shown in the tax withholding tables as set forth in Section 3402 of Title 26 of the United States Code. For example, if an employee now has three exemptions, he may request that an amount be withheld equivalent to "2", "1" or "0" exemptions.

"2. In those cases where withholding is requested in excess of the amount provided by the "0" exemption, the amount to be withheld shall be that which may be agreed upon by the employing agency and the employee. Such withholding, however, should be a constant amount for each pay period."

If an employee requests a withholding in excess of the amount provided by the "0" exemption (2. above) it has been determined that the excess amount of withholding shall be in multiples of $1.00.

Section 12

VALUE OF ACCRUED ANNUAL LEAVE

This section prescribes the method for determining the liability for the value of annual leave which has accrued to the credit of employees of the Regional Offices, and the submission of an annual report to the Central Office Division of Finance and Accounts to show the aggregate of such liability at the close of the last full pay period in a fiscal year.[1]

The liability for individual annual leave accounts shall be determined by multiplying the employee's hourly rate of pay by the number of hours credited to the employee's annual leave account at the close of the last full pay period in a fiscal year as recorded on S.F. 1130, *Time and Attendance Report.* This computation should be made in the space at the bottom of S.F. 1130. (See Exhibit A.) No adjustment shall be made for leave used, transferred or paid during the intervening days between the close of the pay period and the end of the fiscal year.

An employee's annual salary rate at the close of the last full pay period of a fiscal year shall be obtained from S.F. 1127, *Individual Pay Card,* whereas the hourly rate applicable to such annual rate shall be obtained by reference to the salary table published by the General Accounting Office in effect at the time.

The annual report to be submitted by each Regional Office shall show in the aggregate the amount determined to be the liability for accrued annual leave as of the date indicated. (See Exhibit B.) An adding machine tape of individual computations will suffice to provide the total to be reported. This report shall be transmitted to the Central Office Division of Finance and Accounts within thirty days after the end of the fiscal year.

[1] The instructions contained in this Section do not apply to Region VII.

EXHIBIT A

NAME

Reporting Unit

Agency HHFA-OA

Pay Period

	BLOCK ANNUAL	SICK	HOURS OF DUTY IF N/D OR OTHER THAN REGULAR
Leave balances brought forward from prior period			
Leave accrued during this reporting period			
Aggregate of leave available during this period			

TIME AND ATTENDANCE REPORT
Standard Form No. 1130
9 GAO 1030
1130-112-05

REMARKS

ABSENT FROM	ABSENT TO	TIME IN PAY STATUS REGULAR	N/D	O/T		COMPEN SATORY	DAY	TIME ABSENT COMPEN SATORY	AWOL	LWOP	ANNUAL	SICK	OTHER	Initials*
							Sun.							
							Mon.							
							Tue.							
							Wed.							
							Thu.							
							Fri.							
							Sat.							
											XXX	XXX		
							Sun.							
							Mon.							
							Tue.							
							Wed.							
							Thu.							
							Fri.							
							Sat.							
											XXX	XXX		
PAY PERIOD TOTAL														

COMPENSATORY TIME

Brought forward		Balances at close of this period	XXX	256
Worked this pay period		W.O.P. total for leave year to end of prior period		
Total for this pay period		W.O.P. total for leave year to end of this period		
Used this pay period		Military leave granted to end of this period (days)		
Paid this pay period				
Bal. at end of this pay period				

*Certification for SICK LEAVE.
I certify that this absence was due to illness which incapacitated me for duty.

$2.08 x 256 = $532.48

Tel.

Room

Certified correct

(Supervisor or timekeeper)

EXHIBIT B

H-96 (5-60)

UNITED STATES GOVERNMENT

Memorandum

HOUSING AND HOME FINANCE AGENCY

TO : Henry J. Dammeyer, Division of Finance and Accounts DATE:

FROM : , Region ___

SUBJECT: Value of Accrued Annual Leave

Liability for the value of annual leave which has accrued to the credit of employees of this Region as of June __, 19__, has been determined to be $ _____.

Director,
Administrative Branch

Section 13

ACCOUNTABILITY FOR UNITED STATES OF AMERICA TRANSPORTATION REQUESTS

This section prescribes the procedure to be followed in the control and issuance of and the accountability for *United States of America Transportation Requests,* S.F. 1169, in the Regional Offices.

ACCOUNTABLE EMPLOYEES

Each officer and employee of the United States Government or other person having custody of *United States of America Transportation Requests* is responsible for their safety and shall be held accountable for any amount that the Government may be required to pay because of the improper use of such requests resulting from fault or negligence of the custodian.

OBTAINING STOCK SUPPLIES OF TRANSPORTATION REQUESTS

The Regional Office shall requisition books of transportation requests by memorandum addressed to the Central Office Division of Finance and Accounts at least one week in advance of the need for additional stock supplies of transportation requests. Requisitions should be limited to the anticipated requirements for a three-month period.

Upon receipt of a requisition in the Division of Finance and Accounts books of transportation requests will be mailed to the Regional Office accompanied by Form H-206, *Receipt for U. S. Government Transportation Requests,* in duplicate, indicating thereon the inclusive numbers of the transportation requests furnished (see Exhibit A). Upon receipt thereof, the Regional Director of Administration, shall sign the original receipt form and return it promptly to the Division of Finance and Accounts. The copy of the receipt shall be retained as a temporary record of the transportation requests received in response to the requisitioning memorandum.

ACCOUNTING FOR STOCK SUPPLIES OF TRANSPORTATION REQUESTS

Upon receipt of a stock supply of transportation requests, a *Transportation Request Accountability Record,* S.F. 1120, shall be established for each book, showing thereon the inclusive numbers of the transportation requests contained in the book (see Exhibit B). The record cards so established shall serve as a temporary inventory record pending the issuance of books of transportation requests to travelers or other issuing

officers. Such record cards shall be filed in numerical order. The books of prenumbered transportation requests shall be placed in a combination safe or locked cabinet for safekeeping.

ISSUING BOOKS OF TRANSPORTATION REQUESTS

When a book of transportation requests is issued to a properly authorized traveler, the Agency name and the address of the Regional Office shall be stamped in the "Bill To" space on each transportation request (S.F. 1169) and memorandum card copy (S.F. 1169a) contained in the book. The name of the traveler to whom the book is issued shall be entered on the inside front cover, opposite the number of the first transportation request in the book. A receipt on Form H-206 shall be obtained from the traveler; the date and the name of the traveler to whom the book is issued shall be inserted on the related accountability record card; and the card shall be placed in an alphabetical file under the name of the traveler who will be accountable for the individual transportation requests issued. If books of transportation requests are issued to employees other than travelers for the issuance of individual transportation requests to travelers, the same general procedure shall be followed, except that the related accountability records shall be filed in numerical order to facilitate identification of and accountability for individual transportation requests.

PARTIALLY USED BOOKS RETURNED FOR REISSUE

When a partially used book of transportation requests is returned for reissue, the word "Returned," the date returned, and the inclusive numbers of the unused transportation requests returned shall be entered on the related accountability card above the name of the employee to whom the book was issued. The accountability record shall be placed in the numerical inventory file in a separate section reserved for records covering partially used books, and the partially used book of transportation requests shall be placed in the safe or locked cabinet, segregated from the full books of transportation requests. Unused transportation requests so returned shall be acknowledged by removing the applicable receipt (Form H-206) from the file, completing the lower portion thereof, and returning the receipt to the traveler.

REISSUANCE OF PARTIALLY USED BOOKS

Insofar as possible, partially used books of transportation requests should be reissued prior to the issuance of full books.

When a partially used book of transportation requests is reissued to a traveler, the name of the traveler, the date of reissue, and the inclusive numbers of the transportation requests so reissued shall be entered in the appropriate spaces on the related accountability record card and the card shall be placed in the alphabetical file under the name of the traveler to whom the book is reissued. In such case also, a receipt (Form H-206) shall be obtained from the traveler. The name of the

traveler to whom reissued shall be entered on the inside front cover of the book opposite the number of the first transportation request so reissued.

ACCOUNTING FOR TRANSPORTATION REQUESTS USED

Upon receipt of a *Travel Voucher,* S.F. 1012, together with the memorandum card copies of transportation requests which have been used, and the originals and memorandum card copies of transportation requests which have been voided or cancelled, the numbers and the date of receipt of the used, voided or cancelled transportation requests shall be recorded in the appropriate spaces provided on the related accountability record card. If the transportation request is one of those included in a book charged to an issuing officer, the name of the traveler shall be shown, along with the date of receipt, in the space on the record card opposite the number of the transportation request so used.

When all transportation requests listed on an accountability record have been accounted for, the word "Completed" shall be written or stamped across the face of the card, after which it shall be placed in on alphabetical completed file under the name of the traveler or issuing officer to whom the book was issued. The related receipt (Form H-206) shall be removed from the file and destroyed.

Memorandum card copies (S.F. 1169a) of all transportation requests properly accounted for and the originals and memorandum card copies of transportation requests voided, spoiled or cancelled, shall be maintained in numerical order for reference purposes.

INTERNAL CONTROLS

The Regional Director of Administration, shall be responsible for maintaining the stock inventory of unused transportation requests under his direct control. To the extent possible, the responsibility for maintaining and recording proper accountability for the use or cancellation of individual transportation requests issued to travelers, should be placed in an employee other than the one who has been assigned to maintain the stock inventory of unused transportation requests.

LOST OR STOLEN TRANSPORTATION REQUESTS

Procedures relating to transportation requests reported by a traveler or other accountable employee as lost or stolen, and those lost or misplaced by a carrier, are covered in 5 GAO 2057. Instructions to travelers as to their responsibility for reporting such lost or stolen transportation requests are included in Form H-249 (9-60), *Procurement of Official Passenger Transportation Services on United States of America Transportation Requests,* a copy of which has been made or should be made available to each traveler in the Regional Office.

The traveler who reports a lost or stolen transportation request will not be relieved of responsibility on the related accountability record

card until written evidence is received that he has complied with the instructions contained in paragraph 30 of Form H-249. Upon receipt of such evidence, the word "lost" or "stolen", as applicable, and the date on which reported lost or stolen shall be written on the related accountability record in the space opposite the number of the transportation request involved. The supporting evidence shall be attached to the record card.

Subsequently recovered transportation requests which have been previously reported lost or stolen, whether in blank, or partially or completely filled out, shall be marked "Cancelled" by the issuing officer. The word "Cancelled" and the date of such cancellation shall be written on the related accountability record card opposite the number of the transportation requests previously reported lost or stolen. Such transportation requests shall be filed with those requests for which accountability has been completed.

EXHIBIT A

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

H-206
(9-57)

RECEIPT FOR U.S. GOVERNMENT TRANSPORTATION REQUESTS

ISSUED TO *(Name and Title)*

REQUEST NUMBER

From To Incl. Date

RECEIPT IS HEREBY ACKNOWLEDGED

_____
(Signature of Traveler)

BOOK RETURNED CONTAINING

REQUEST NUMBER

From To Incl. Date

REMARKS:

(Return this form to _____ Room _____ Building _____)

FHLBB-Washington, D. C.

EXHIBIT B

T. R. Numbers _____ to _____ Book No. _____

Issued to _____ Date _____

Reissued to _____ Date _____

T. R. No.	Date Memo Received	T. R. No.	Date Memo Received	T. R. No.	Date Memo Received
1		0		9	
2		1		0	
3		2		1	
4		3		2	
5		4		3	
6		5		4	
7		6		5	
8		7			
9		8			

TRANSPORTATION REQUEST ACCOUNTABILITY RECORD

Standard Form No. 1120
9 GAO 1030
1120-102

U.S. GOVERNMENT PRINTING OFFICE : 1959—O—499618

Section 14

TIME REPORTED IN TRAVEL STATUS AND MILEAGE REPORTED WITH RESPECT TO USE OF GOVERNMENT OWNED OR RENTED AUTOMOBILES

This section prescribes the procedure to be followed by Regional Offices with respect to verifying time in travel status reported on employees' *Travel Vouchers,* S.F. 1012, and mileage reported by employees on their *Travel Vouchers* applicable to travel performed by means of Government-owned or rented automobiles. As used in this procedure, a Government-owned or rented automobile shall mean a vehicle obtained from a General Services Administration motor pool facility, whether it be a General Services Administration motor pool vehicle, or a vehicle furnished by the General Services Administration from a commercial rental agency and trip ticket shall mean GSA Form 312, *Daily Motor Vehicle Trip Ticket,* or the rental agency document indicating terms and conditions of the rental agreement.

TIME REPORTED IN TRAVEL STATUS

Time and Attendance Reports, S.F. 1130, shall reflect the leave status of employees during periods of official travel. Instructions for maintaining the *Time and Attendance Reports* of employees in travel status are contained in the *Timekeeper's Handbook,* Page 9 and Exhibit D.

Time reported in travel status on the *Time and Attendance Report* and that reported on the *Travel Voucher* shall be cross-checked and any differences resolved with the officer(s) approving such forms.

MILEAGE REPORTED WITH RESPECT TO USE OF GOVERNMENT-OWNED OR RENTED AUTOMOBILES

Speedometer readings shown on each *Travel Voucher* covering expenses incurred during travel by Government-owned or rented automobiles shall be checked against the mileage shown on the applicable official road maps and that shown on the trip ticket submitted with the voucher. Any differences between the mileage shown on the documents referred to herein shall be resolved with the employee and/or the officer who approves the voucher.

Section 15

FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM

The Federal Employees Health Benefits Act of 1959 (P.L. 86-382, 73 Stat. 708), as amended, provides for the enrollment of eligible employees in an approved health benefits plan and for the withholding of deductions from the salaries of such employees. The Act also provides for Agency contributions payable from the appropriation or fund from which such employees' salaries are paid. Such withholdings and contributions are required to be paid into the Employees Health Benefits Fund established under the Act, and the Civil Service Commission is authorized to administer the Fund and to prescribe and issue regulations necessary to carry out the provisions of the Act.

CSC REGULATIONS

Procedures providing for registering employees, preparing and submitting specified reports, reconciling records and reports, adjusting errors, and determining the amount of employee withholdings and agency contributions, and the reporting and remitting thereof, are issued by the U. S. Civil Service Commission in Supplement 890-1 of the Federal Personnel Manual. Those instructions are supplemented herein to provide for the preparation of a control register developed for Agency use in compliance with 6 GAO 5040, for additional reconciliation requirements and for recording employee deductions and Agency contributions.

HEALTH BENEFITS CONTROL REGISTER

Form H-200.51, *Control Register—Federal Employees Health Benefits Program,* shall be prepared for each payroll period (see Exhibit A). Columns (5) and (6), Payroll Block Transfer, of this form are not applicable to Regions which maintain only one payroll block. Information required to complete the Health Benefits portion (Enrollment Code No. and Total Withholdings and Agency Contributions) of Form S.F. 2812, *Report of Withholdings and Contributions—Health Benefits, Group Life Insurance and Civil Service Retirement,* shall be obtained from the Control Register.

RECONCILIATIONS

In addition to the reconciliation requirements set forth in FPM Supplement 890-1, the total amount of deductions and the total number of enrollees as shown on the Control Register shall be reconciled with the

related totals obtained from the *Individual Pay Cards,* S.F. 1127, at the close of each pay period.

To facilitate the payroll section reconciliation of enrollees with the carriers, a listing of each S.F. 2809, *Health Benefits Registration Form,* and S.F. 2810, *Notice of Change in Health Benefits Enrollment,* may be made on the reverse side of the file copy of the related S.F. 2811, *Transmittal and Summary Report to Carrier.*

RECORDING WITHHOLDINGS AND CONTRIBUTIONS

Deductions from employees' compensation for health benefits and adjustments thereof and health benefits enrollment information shall be recorded on the *Individual Pay Cards* in the spaces provided for this purpose. Agency contributions to the Health Benefits Fund, together with other Agency contributions for Retirement, Group Life Insurance and FICA, as shown on each S.F. 1166, *Voucher and Schedule of Payments* (for scheduling a payroll see 6 GAO 6020) shall be charged to Object Class 12, Personnel Benefits, on the Subsidiary Record (Distribution by Object Class Accounts) maintained under the Salaries and Expenses appropriation (see Section 7-20-16).

EXHIBIT A

H-200.51
(10-64)

HOUSING AND HOME FINANCE AGENCY - OA
CONTROL REGISTER - FEDERAL EMPLOYEES HEALTH BENEFITS PROGRAM

Payroll Period From _____, 19__ Thru _____, 19__

Regional Office ____

Code	Brought Forward	New (Add)		Payroll Block Transfer		Withholdings Terminated			Total Enrollees for Withholdings		Rate		To Be Collected		
		Full	Half	In	Out	Cancellation and Transfer Full	Cancellation and Transfer Half	LWOP	Full	Half	Employee	Agency	Employee	Agency	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
101											$2.92	$1.30	$	$	$
102											7.88	3.12			
104											1.30	1.30			
105											3.44	3.12			
201											2.84	1.30			
202											7.73	3.12			
204											1.30	1.30			
205											3.12	3.12			
													$	$	$

Section 16

DISTRIBUTION OF SALARY CHECKS AND SAVINGS BONDS

Salary checks and U. S. Savings Bonds shall be distributed to employees in accordance with the instructions set forth on Treasury Form R.O. 232, the form used by the Treasury Department to delegate authority to designated agents for distributing checks and bonds. Also see 6 GAO 3030.60, 3030.70, and 5080.40. Those instructions are supplemented herein to provide for the use of Form H-200.64, *Request for Disposition of Salary Check and Savings Bond,* (Exhibit A), by designated agents when distributing checks and bonds in accordance with employees' requests (see Section 3-1-6, Volume V).

Form H-200.64 is designed for use as a written request for check and/or bond disposition on a temporary or occasional basis and as a request to mail checks on a permanent or continuing basis. The form also serves as a mailing address insert for use in Treasury Department check mailing envelopes in connection with temporary disposition by mail. (Mailing address inserts are for use when mailing checks only or when mailing checks and bonds together; however, if the address on the bond is appropriate, the check and bond may be mailed in a bond envelope, in which case a mailing insert would not be needed. Likewise, inserts are not needed when mailing bonds only, unless the mailing address is different from the address shown in the bond inscription.) Section 3-1-6 provides for the submission of both copies of the completed form to the Administrative Division.

DISPOSITION—TEMPORARY REQUESTS

When checks and/or bonds are to be mailed, the check and/or bond number and mailing date shall be recorded, as applicable, on Form H-200.64. (Where payroll and bond subscriber lists are readily available to the designated agent for reference, the requirement that check and bond numbers be shown is not mandatory.) The original form shall be retained for the files and the copy shall accompany the check and/or bond. Paid information shall not be shown on requests to hold checks and/or bonds.

DISTRIBUTION—PERMANENT REQUESTS

Each pay period, mailing inserts (Exhibit B), for use in Treasury Department check mailing envelopes, may be prepared manually or by

reproduction equipment, such as addressograph, if such equipment is available. Also, a listing of such inserts shall be provided to record the check number and date mailed, or such information may be recorded on the office copy of the inserts. (Where payroll lists are readily available to the designated agent for reference, the requirement that check numbers be shown is not mandatory.)

EXHIBIT A

INSTRUCTIONS: Use this form to notify the Designated Agent, Division of Finance and Accounts (Central Office) or the Designated Agent, Administrative Division (Regional Offices) of disposition to be made of your salary check and/or Savings Bond on the pay day indicated. Complete on typewriter or legibly print, and send both copies forward. The address should include the ZIP Code. NOTE: Bonds cannot be mailed to banks. For further information and instructions, see the Administrative Practice Handbook, Volume III or V, Section 3-1-6.

HHFA-OA

REQUEST FOR DISPOSITION OF SALARY CHECK AND SAVINGS BOND

H-200.64
(11-64)

TO: ☐ Designated Agent, Division of Finance and Accounts (Central Office)
☐ Designated Agent, Administrative Division (Regional Offices)

☐ Hold Check until _____, 19___. ☐ Mail Check to address shown below.	☐ Hold Bond until _____, 19___. ☐ Mail Bond to address shown below.	PAY DAY AFFECTED
THESE BLOCKS FOR USE BY DESIGNATED AGENTS	Fill in addressee and address to which check or bond should be mailed	
CHECK NO.		
BOND NO.		
DATE MAILED		
EMPLOYEE'S SIGNATURE	ORGANIZATIONAL UNIT	DATE

EXHIBIT B

H-200 (11-64)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

The enclosed check is mailed herewith in accordance with a request from the payee.

Section 17

PRIORITY OF APPLYING PARTIAL PAYMENTS

The general rule with respect to applying partial payments shall be that whenever a partial payment is received, the amount of the payment shall be applied first to the interest due and any balance remaining shall then be applied against the principal amount outstanding, except as otherwise provided in program procedures or in those instances where a mortgage instrument or other similar document provides a different priority. Exceptions to this rule will be permitted only if authorized by proper authority.

7-10 SLUM CLEARANCE AND URBAN RENEWAL

Section 1

INTRODUCTION

The Regional Office fiscal and accounting requirements for the Slum Clearance and Urban Renewal Program as authorized by Title I of the Housing Act of 1949, as amended, are prescribed in this chapter. Program policies and procedures are contained in Volume VII and in other releases.

Generally accepted commercial principles of accounting have been employed in the system which provides for decentralized accounts on the branch office basis. Control accounts with each Regional Office are maintained in the Central Office Division of Finance and Accounts and contra-controlling accounts are maintained on the Regional Office books.

The procedure includes specific instructions for processing and recording program transactions. The Regional Advance Allocation Control, the General Ledger accounts and the Subsidiary Advance, Loan and Grant Records shall be established and maintained in accordance with the detailed instructions contained herein. Cash receipts and disbursements journals have not been provided, since it appears that the number of transactions to be handled monthly by each Regional Office will not warrant the use of such books of original entry.

Section 2

PROJECT RESERVATIONS AND ALLOCATIONS

The Division of Finance and Accounts has established and maintains overall control records of allocations for advances and loans and of reservations and allocations of grant funds. These records control the individual reservation and allocation records maintained in the Regional Offices. In addition thereto, the Division of Finance and Accounts maintains control records by States to insure that the statutory limitations for each State relative to the reservation and allocation of grant funds are not exceeded.

A conformed copy of each executed Contract, Contract Amendment, and Waiver, executed by each Regional Office shall be forwarded to the Division of Finance and Accounts, for control record purposes, as soon as possible following the execution thereof, along with an appropriate transmittal memorandum, so that the Division of Finance and Accounts will have prompt advice in those cases where contracts are in lesser amounts than the related allocations.

Section 3

TRANSACTIONS BETWEEN OFFICES

All transactions between Regional Offices and the Division of Finance and Accounts shall be documented in each instance by a Form H-219, *Inter Office Transfer Voucher,* prepared in duplicate by the originating office. Except as indicated in the second paragraph of Section 7-10-4, the original only shall be forwarded to the receiving office for posting purposes. The issuing office shall post in its accounts on the basis of the retained copy. *Inter Office Transfer Vouchers* shall be prepared and forwarded in sufficient time to permit entry in the accounts of the receiving office on or before the end of the month in which transactions occur. Such documents prepared by Regional Offices shall be addressed to the Division of Finance and Accounts. Regional Offices west of the Mississippi River shall forward the documents by airmail.

Section 4

FUNDS

The following symbol and title have been assigned by the Treasury Department to the revolving fund for the Slum Clearance and Urban Renewal Program and are also to be used in connection with the Community Renewal Program:

Symbol	Title
86X4034	Urban Renewal Fund, Office of Administrator, Housing and Home Finance Agency

On the first business day of each month, Regional Offices shall estimate disbursing requirements for advances and loans during the ensuing 45-day period. If the estimate indicates that the cash balance of available funds requires replenishment, a Form H-219, *Inter Office Transfer Voucher*, shall be prepared in duplicate by the Regional Office in accordance with Exhibit A, complete with voucher number and date issued. The duplicate shall be forwarded to the Division of Finance and Accounts on the same date as that shown in the Date Issued block. The Regional Office shall post the transfer in its accounts on the basis of the retained original, which shall be considered as accomplished.

However, if the cash balance available for lending disbursements as of the beginning of a month exceeds the estimated disbursement requirements for the ensuing 45-day period because of repayments or overestimates of cash requirements, an *Inter Office Transfer Voucher* shall be prepared in accordance with Exhibit B to return the excess to the Division of Finance and Accounts.

The amount of lending fund disbursing authority, as provided above, will normally be sufficient for disbursements of loans and advances in the ensuing 45-day period. However, if during that period it is necessary to make unusually large disbursements, transfers of cash balances for lending fund disbursing authority may, if necessary, be requested on a project basis by the preparation, in triplicate, of an *Inter Office Transfer Voucher* and the transmittal of the original and duplicate thereof to the Division of Finance and Accounts five business days in advance of the disbursement date. (See Exhibit C.) The triplicate shall be retained pending the return of the completed original which when received shall serve as the posting copy.

Transfers of disbursement authority to Regional Offices for the purpose of making progress and major completion project capital grant

disbursements or relocation grant disbursements to Local Public Agencies will be made entirely on a project basis. Upon approval by the Urban Renewal Commissioner, or his designee, of the amount of a proposed grant disbursement, as shown on the teletype dispatched to the Regional Office, the Division of Finance and Accounts will transfer the approved amount by *Inter Office Transfer Voucher*. (See Exhibit D.) Such a transfer will always be made on a gross basis (in the amount approved by the Urban Renewal Commissioner, or his designee).

Transfers of disbursement authority to Regional Offices for the purpose of making progress and final community renewal grant disbursements and final project capital grant and relocation grant disbursements to Local Public Agencies or Public Bodies will also be made entirely on a project basis. If disbursing authority is not available, the Director, Division of Finance and Accounts, will so advise by teletype. Upon determination that disbursement authority is available, a teletype from the Director, Division of Finance and Accounts, will be dispatched to the Regional Director of Urban Renewal advising that the amount of the grant payment has been prevalidated and the Division of Finance and Accounts will transfer the approved amount by *Inter Office Transfer Voucher*. (See Exhibit D.) Such transfer shall be in the amount prevalidated as requested by the Regional Director. (The transfer shall be requested in the amount of the gross grant payment.)

If for any reason the amount of the cash balance transferred to a Regional Office for grants exceeds the gross amount required in connection with the related requisition, the Regional Office shall prepare an *Inter Office Transfer Vouncher* in accordance with Exhibit E to return such excess to the Division of Finance and Accounts.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY OFFICE OF THE ADMINISTRATOR INTER OFFICE TRANSFER VOUCHER	TRANS. VOUCHER NO. DATE ISSUED April 1, 1959
ISSUING OFFICE Washington, D. C. (Prepared by Regional Office)	MONTH RECORDED
RECEIVING OFFICE (Location of Regional Office and Region Number)	MONTH RECORDED April

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
86X4034

To transfer required lending funds for the purpose of making advance and loan disbursements through May 15, 1959, as follows:

Estimated disbursements through May 15, 1959	$500,000.00
Cash balance in Account 101.12 as of March 31, 1959	100,000.00
Amount to be transferred	$400,000.00

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
			101.12	331.51	$400,000.00
			(See Transaction No. 1, Section 7-10-57)		
SIGNATURE			SIGNATURE		

EXHIBIT B

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED April 1, 1959

ISSUING OFFICE (Location of Regional Office and Region Number)

MONTH RECORDED April 1959

RECEIVING OFFICE Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
86X4034

To return to the Central Office lending funds in excess of the estimated disbursement requirements through May 15, 1959, as follows:

Cash balance in Account 101.12 as of March 31, 1959	$200,000.00
Estimated disbursements through May 15, 1959	150,000.00
Amount of lending funds returned	$ 50,000.00

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51	101.12	$50,000.00			
(See Transaction No. 2, Section 7-10-57)					
SIGNATURE			SIGNATURE		

EXHIBIT C

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO. *

DATE ISSUED April 17, 1959

ISSUING OFFICE Washington, D. C. — MONTH RECORDED

RECEIVING OFFICE (Location of Regional Office and Region Number) — MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
86X4034

To transfer required lending funds for the purpose of making a _____ to (Name of Local Public Agency), Project No. _____, in the amount of $400,000.00.

*Information with respect to these items shall be supplied by the Central Office Division of Finance and Accounts, all other information by the Regional Office.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
			101.12	331.51	$400,000.00
			(See Transaction No. 1, Section 7-10-57)		
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

EXHIBIT D

N-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED: April 16, 1959

ISSUING OFFICE	MONTH RECORDED
Washington, D. C.	April 1959
RECEIVING OFFICE	**MONTH RECORDED**
(Location of Regional Office and Region Number)	April 1959

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
(or COMMUNITY RENEWAL PROGRAM)
86x4034

The amount of $ 100,000.00 is transferred for the purpose of making a grant disbursement to (Name of Local Public Agency or Public Body) for Project No. _____. (See teletype dated _____.)

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.--	101.14	$100,000.00	101.14	331.51	$100,000.00
			(See Transaction No. 3, Section 7-10-57)		
SIGNATURE			SIGNATURE		

EXHIBIT E

N-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED
April , 19

ISSUING OFFICE
(Location of Regional Office and Region Number)

MONTH RECORDED
April 19

RECEIVING OFFICE
Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
(or COMMUNITY RENEWAL PROGRAM)
86x4034

To return to the Central Office grant funds in excess of the amount necessary for disbursement to (Name of Local Public Agency or Public Body), for Project No. _____.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51	101.14	$10,000.00			
(See Transaction No. 4, Section 7-10-57)					
SIGNATURE			SIGNATURE		

Section 5

DISBURSEMENTS

Disbursements for advances, loans, project capital grants, relocation grants, or community renewal grants must be supported by fully executed contracts between the Government and the Local Public Agency or Public Body, as applicable. A disbursement shall not be made unless the pertinent contract is on file in the Regional Office and the appropriate cash account balance is sufficient to cover the transaction. The requirements for these disbursements are summarized as follows:

(1) The original and memorandum copies of each completed basic document; such as, Form H-6123, *Requisition for Advance Payment;* Form H-656, *Requisition for Project Temporary Loan Payment;* Form H-692, *Requisition for Capital Grant Payment;* or Form H-6420, *Requisition for Community Renewal Program Grant Payment* approved by the authorized Regional official, together with supporting documents; such as, Form H-6208, *Certification of Cash Needs,* or other similar form; *Project Temporary Loan Note* executed by Local Public Agency; Form H-693, *Justification of Requisition for Project Capital Grant Progress Payment;* Form H-6204, *Certificate of Completion and of Gross and Net Project Cost;* and Form H-6440, *Certificate of Completion and Final Cost* (*Community Renewal Program*) will be received in the Administrative Branch.

(2) The basic documents and attachments, if any, shall be examined in the Administrative Branch against the related contract to ascertain if all requirements are fulfilled and whether the disbursement is proper. It shall be determined: (a) that the amount of the undisbursed commitment as shown on the applicable subsidiary record card is not less than the proposed disbursement; (b) that all the terms and conditions of the contract have been met; (c) that all required approvals by authorized legal and administrative personnel have been indicated; and (d) that the transaction is proper and correct in every respect.

(3) Requisitions for final grant payments shall not be processed for payment until all audit findings have been cleared. Under current program procedure a Form H-6204, or a Form H-6440, will not be approved by the HHFA until all audit findings have been cleared.

(4) After determining that the disbursement is in order, a S.F. 1166, *Voucher and Schedule of Payments,* shall be prepared and

submitted to the Treasury Regional Office requesting that a check be drawn and delivered in accordance with the instructions thereon. The instructions in Section 7-1-5 with respect to the processing, numbering and filing of disbursement documents (basic documents and *Vouchers and Schedules of Payments*) shall be followed except that the posting copies of such documents shall be filed in accordance with Section 7-1-3. Exhibits A, B and C illustrate typical *Vouchers and Schedules of Payments* and Exhibits E, G, I and K illustrate *Vouchers and Schedules of Payments* where setoffs are involved (see instructions below relative to Collection by Setoff Against Amounts Requisitioned for Disbursement).

The undisbursed balance of the contract commitment after deducting the amount of the requisition being processed shall be shown on the reverse of the memorandum copy of the basic documents as follows:

Undisbursed Balance _____

Per _____

Disbursements of advances, loans and grants shall be recorded in the general ledger in accordance with Transaction Nos. 5 through 11, as applicable. (See Section 7-10-57.) Instructions for posting the *Project Advance Record,* the *Project Temporary Loan Record,* the *Project Capital Grant Record,* the *Relocation Grant Record,* and the *Community Renewal Grant Record,* are contained in Sections 7-10-19, 7-10-20, 7-10-23, 7-10-24, and 7-10-25.

Collection by Setoff Against Amounts Requisitioned for Disbursement

The following items shall be collected by the Administrative Branch by setoff against amounts requisitioned for disbursement by the Local Public Agency:

(1) The inspection fee stipulated in a Contract for Advance shall be collected by setoff by withholding the amount of the inspection fee from the initial disbursement of planning advance funds to the Local Public Agency.

(2) The inspection fee stipulated in a Loan and Grant Contract for a project initially financed by direct Federal temporary loan disbursements shall be collected by setoff by withholding the amount of the fee from the initial disbursement of temporary loan funds to the Local Public Agency.

(3) The outstanding principal balance of advances made to a Local Public Agency for surveys and plans, plus accrued interest, of a project initially financed by direct Federal temporary loan disbursements shall be collected by setoff by withholding the amount due therefor from the initial disbursement made to the Local Public Agency under the temporary loan contract.

(4) The outstanding principal balance of Federal temporary loans made to a Local Public Agency for undertaking a project, plus accrued interest, shall be collected by setoff by withholding the amount due from the initial, and, if necessary, from subsequent disbursements of project capital grant funds. With respect to a disbursement of relocation capital grant funds, the principal only of any outstanding temporary loan shall be collected by setoff. Postponement of collection by setoff may be indicated where current procedures permit other than setoff action.

(5) The outstanding principal balance of an advance made to a Local Public Agency for a Feasibility Survey, plus accrued interest, shall be collected by setoff from the initial disbursement made to the Local Public Agency under a temporary loan contract if such disbursement represents the first funds available to the Local Public Agency for the undertaking of the first urban renewal project in the Feasibility Survey area.

(6) The outstanding principal balance of an advance made to a Local Public Agency for the preparation of a General Neighborhood Renewal Plan, plus accrued interest, shall be collected by setoff from the initial disbursement made to the Local Public Agency under a temporary loan contract if such disbursement represents the first funds available to the Local Public Agency for the undertaking of the first urban renewal project in the General Neighborhood Renewal Plan area.

The amounts to be collected by setoff will be shown on Certifications of Cash Needs, Contracts and other documents. S.F. 1096, *Schedule of Voucher Deductions,* shall be prepared in each case for Regional Office accounting purposes only, itemizing the amounts deducted from the related requisition. This form is to be utilized as a convenient form for the purpose indicated and shall not be submitted to the Treasury Regional Office. However, a copy of each S.F. 1096 prepared for accounting purposes shall be furnished to the Central Office Audit Division. Transaction Nos. 8 through 11 (Section 7-10-57) indicate the general ledger entries for collection by setoff. Exhibits D, F, H and J show the manner in which S.F. 1096 shall be prepared for the several situations.

No collections shall be made through setoff from funds requisitioned under a Contract for Advance or from funds requisitioned on account of the Project Temporary Loan under a Loan and Grant Contract which exceed the amount included in any such requisition as disclosed by the pertinent Certifications of Cash Needs, or justifications and supporting documents, for the payment of the item proposed to be so collected: provided that this limitation shall not bar, with the approval of the Regional Director of Urban Renewal, the collection by setoff of additional sums on account of the same item, which are small in relation to the amount due and which are clearly due the Government and otherwise payable to it from the requisitioned funds.

For the final disposition of a Project Temporary Loan Note which

has been paid in full due to a collection of the outstanding loan by setoff, see Section 7-10-12.

Legend on Project Temporary Loan Note

The legend shall be executed by an authorized employee in the Administrative Branch and the date the check was mailed to the Local Public Agency shall be shown in the body of the legend.

EXHIBIT A

Standard Form No. 1166
GSA FPMR (41 CFR) 101-32.4
1106-104

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE		
Office of the Administrator	86-01-(a)	
LOCATION OF TRANSMITTING OFFICE	STATION NO	D. O. SYMBOL
(Location of Regional Office)		(a)

APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)

86X4034 - $ xxxx

D. O. Voucher No. _____

Bu. Schedule No. _____

PAID BY

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
SC-104	Name of Local Public Agency Address Project No. _____ Contract No. _____ (advance) (Show interest rate under the contract applicable to this disbursement on copy retained for posting purposes.) (a) Appropriate Treasury Regional Office symbol.	$ xxxx	

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.

GRAND TOTAL $ xxxx

(Date) _____ (Authorized certifying officer) _____

☆ U.S. GOVERNMENT PRINTING OFFICE 1959—O-498224

EXHIBIT B

Standard Form No. 1166
Z (1A) (5th)
1166-104

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE		
Office of the Administrator	86-01-(a)	
LOCATION OF TRANSMITTING OFFICE	STATION NO	D. O. SYMBOL
(Location of Regional Office)		(a)
APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)		
86X4034 - $ xxxx		

D. O. Voucher No. _____

Bu. Schedule No. _____

PAID BY

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
SC-105	Name of Local Public Agency Address Project No. _____ Contract No. _____ (loan) (Show interest rate under the contract applicable to this disbursement on copy retained for posting purposes.) (a) Appropriate Treasury Regional Office symbol.	$ xxxx	
	GRAND TOTAL	$ xxxx	

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.

(Date) _____ (Authorized certifying officer) _____

☆ U.S. GOVERNMENT PRINTING OFFICE 1959—O-498,224

EXHIBIT C

Standard Form No. 1166
7 GAO 5040
1166-104

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE			D. O. Voucher No. _____
Office of the Administrator		86-01-(a)	
LOCATION OF TRANSMITTING OFFICE	STATION NO.	D. O. SYMBOL	Bu. Schedule No. _____
(Location of Regional Office)		(a)	
APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)			PAID BY
86X4034 - $ xxxx			

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
SC-106	Name of (Local Public Agency)(Public Body) Address Project No. _____ Contract No. _____ (grant) (a) Appropriate Treasury Regional Office Symbol.	$ xxxx	
	Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated. GRAND TOTAL	$ xxxx	

_____ (Date)

_____ (Authorized certifying officer)

☆ U.S. GOVERNMENT PRINTING OFFICE 1959—O-498224

EXHIBIT D

Standard Form No. 1096
7 GAO 3040
1096-104

SCHEDULE OF VOUCHER DEDUCTIONS

Schedule No. .....
Sheet No. .....
..... (Date)

Housing and Home Finance Agency (Department or establishment) — Office of the Administrator (Bureau or office)

Period January, 1955 (Month or quarter ended) — D. O. Symbol No. .....

	Voucher Number	Symbol of Appropriation and/or Fund To Be Credited		Amount of Deduction	Remarks
	SC-101	86X4034 Urban Renewal Fund, Office of Administrator, Housing and Home Finance Agency		$52,928.46	
Name of Local Public Agency, Project No. _____ and Contract No. _____ (loan)					
Requisition No. 1 for temporary loan (Interest rate ____)			$215,000.00		
Advance (Contract No. _____)		$30,926.00			
Interest 2-5-51 - 1-18-55, 2.76%		3,374.48			
Advance (Contract No. _____)		17,000.00			
Interest 11-30-54 - 1-18-55, 2.76%		62.98			
Inspection and Audit		1,565.00			
			52,928.46		
Check issued in the amount of			$162,071.54		

GENERAL LEDGER POSTING

Account	Dr.	Cr.
111.16	$215,000.00	$
101.13	1,565.00	
101.12		163,636.54
111.41		47,926.00
121.41		3,437.46
221.12		1,565.00
	$216,565.00	$216,565.00

SUBSIDIARY LEDGER POSTING

Post appropriate items to subsidiary cards

Total $52,928.46

The accountable officer will deposit the total amount shown in the column headed "Amount of Deduction."

..... (Signature of approving officer)

Deposit(s) with Treasurer, U. S.:

Check No. ....., dated ....., for $.....; C/D No. ....., dated .....

Check No. ....., dated ....., for $.....; C/D No. ....., dated .....

* U.S. GOVERNMENT PRINTING OFFICE : 1958 O—507423

EXHIBIT E

Standard Form No. 1166
7 GAO 5040
1106-104

VOUCHER AND SCHEDULE OF PAYMENTS

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

Sheet 1 of _____

BUREAU OR OFFICE		
Office of the Administrator		86-01-(a)
LOCATION OF TRANSMITTING OFFICE	STATION NO.	D. O. SYMBOL
(Location of Regional Office)		(a)

APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)

86X4034 - $162,071.54

D. O. Voucher No. _____

Bu. Schedule No. _____

PAID BY

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
SC-101	Name of Local Public Agency Address Contract No. _____ (loan) Project No. _____ (a) Appropriate Treasury Regional Office Symbol.	$162,071.54	
	GRAND TOTAL	$162,071.54	

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.

_____ (Date)

_____ (Authorized certifying officer)

☆ U.S. GOVERNMENT PRINTING OFFICE 1958—O-498224

EXHIBIT F

Standard Form No. 1096
7 GAO 300
1096-104

SCHEDULE OF VOUCHER DEDUCTIONS

Schedule No. .....
Sheet No. .....
..... (Date)

Housing and Home Finance Agency (Department or establishment) — Office of the Administrator (Bureau or office)

Period January 1958 (Month or quarter ended) — D. O. Symbol No. .....

Voucher Number	Symbol of Appropriation and/or Fund To Be Credited	Amount of Deduction	Remarks
SC-100	86X4034 Urban Renewal Fund, Office of Administrator, Housing and Home Finance Agency	$700.00	

Name of Local Public Agency, Project No. _____,
Contract No. _____ (advance)

Requisition No. 1 for advance $30,000.00
Inspection and Audit Fees $700.00 700.00
Check issued in the amount of $29,300.00

GENERAL LEDGER POSTING

Account	Dr.	Cr.
111.41	$30,000.00	
101.13	700.00	
101.12		$30,000.00
221.12		700.00
	$30,700.00	$30,700.00

SUBSIDIARY LEDGER POSTING

Post appropriate items to subsidiary cards

Total, $700.00

The accountable officer will deposit the total amount shown in the column headed "Amount of Deduction."

..... (Signature of approving officer)

Deposit(s) with Treasurer, U. S.:

Check No. ....., dated ....., for $.....; C/D No. ....., dated .....

Check No. ....., dated ....., for $.....; C/D No. ....., dated .....

* U. S. GOVERNMENT PRINTING OFFICE : 1960 O—507423

EXHIBIT G

Standard Form No. 1166
7 CFR 5040
1106-104

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE		
Office of the Administrator		86-01-(a)
LOCATION OF TRANSMITTING OFFICE	STATION NO.	D. O. SYMBOL
(Location of Regional Office)		(a)

APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)

86X4034 - $29,300.00

D. O. Voucher No. _____

Bu. Schedule No. _____

PAID BY

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
SC-100	Name of Local Public Agency Address Contract No. _____ (advance) Project No. _____ (a) Appropriate Treasury Regional Office Symbol.	$29,300.00	
	GRAND TOTAL	$29,300.00	

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.

(Date) _____ (Authorized certifying officer) _____

☆ U.S. GOVERNMENT PRINTING OFFICE 1959—O-496224

EXHIBIT H

Standard Form No. 1096
7-GAO-30B
1096-104

SCHEDULE OF VOUCHER DEDUCTIONS

Schedule No. .....
Sheet No. .....
.....
(Date)

Housing and Home Finance Agency (Department or establishment) — Office of the Administrator (Bureau or office)

Period January 1958 (Month or quarter ended) — D. O. Symbol No. .....

	Voucher Number	Symbol of Appropriation and/or Fund To Be Credited	Amount of Deduction	Remarks
	SC-103	86X4034 Urban Renewal Fund, Office of Administrator, Housing and Home Finance Agency	$40,000.00	

Name of Local Public Agency, Project No. _____
Contract No. _____ (loan and grant)

Requisition No. 1 for relocation grant $40,000.00
Temporary Loan 40,000.00
$ - 0 -

GENERAL LEDGER POSTING

Account	Dr.	Cr.
101.12	$40,000.00	
541.13	40,000.00	
101.14		$40,000.00
111.16		40,000.00
	$80,000.00	$80,000.00

SUBSIDIARY LEDGER POSTING

Post appropriate items to subsidiary cards

Total, $40,000.00

The accountable officer will deposit the total amount shown in the column headed "Amount of Deduction."

.....
(Signature of approving officer)

Deposit(s) with Treasurer, U. S.:

Check No. ....., dated ....., for $.....; C/D No. ....., dated .....

Check No. ....., dated ....., for $.....; C/D No. ....., dated .....

* U. S. GOVERNMENT PRINTING OFFICE : 1958 O—507423

EXHIBIT I

Standard Form No. 1166
Form prescribed by
Comptroller General, U. S.
September 18, 1952
(7 GAO 5040)

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE		
Office of the Administrator		86-01-(a)
LOCATION OF TRANSMITTING OFFICE	STATION NO.	D. O. SYMBOL
(Location of Regional Office)		(a)
APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)		

D. O. Voucher No. _____

Bu. Schedule No. _____

PAID BY

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
SC-103	Name of Local Public Agency Address Project No. _____ Contract No. _____ (loan and grant) (a) Appropriate Treasury Regional Office symbol.	- 0 -	
	GRAND TOTAL	- 0 -	

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.

(Date) _____ (Authorized certifying officer) _____

U. S. GOVERNMENT PRINTING OFFICE : 1957—O-444255

EXHIBIT J

Standard Form No. 1096
7 GAO (Rev)
1096-104

SCHEDULE OF VOUCHER DEDUCTIONS

Schedule No. .....
Sheet No. .....
(Date)

Housing and Home Finance Agency (Department or establishment)
Office of the Administrator (Bureau or office)
Period January 1958 (Month or quarter ended)
D. O. Symbol No. .....

Voucher Number	Symbol of Appropriation and/or Fund To Be Credited	Amount of Deduction	Remarks
SC-102	86X4034 Urban Renewal Fund, Office of Administrator, Housing and Home Finance Agency	$851,290.63	

Name of Local Public Agency, Project No. _____,
Contract No. _____ (loan and grant)

Requisition No. 1 for project capital grant		$860,000.00
Temporary Loan	$827,500.00	
Interest 2-19-57 - 2-18-58 2.875%	23,790.63	
		851,290.63
Check issued in the amount of		$ 8,709.37

GENERAL LEDGER POSTING

Account	Dr.	Cr.
101.12	$ 851,290.63	
541.12	860,000.00	
101.14		$ 860.000.00
111.16		827,500.00
121.16		23,790.63
	$1,711,290.63	$1,711,290.63

SUBSIDIARY LEDGER POSTING

Post appropriate items to subsidiary cards

Total, $851,290.63

The accountable officer will deposit the total amount shown in the column headed "Amount of Deduction."

.....
(Signature of approving officer)

Deposit(s) with Treasurer, U. S.:

Check No. ....., dated ....., for $.....; C/D No. ....., dated .....

Check No. ....., dated ....., for $.....; C/D No. ....., dated .....

* U.S. GOVERNMENT PRINTING OFFICE 1958 O—507423

EXHIBIT K

Standard Form No. 1166
7 GAO 5040
1166-104

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE		
Office of the Administrator	86-01-(a)	
LOCATION OF TRANSMITTING OFFICE	STATION NO.	D. O. SYMBOL
(Location of Regional Office)		(a)

APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)

86X4034 - $8,709.37

D. O. Voucher No. _____

Bu. Schedule No. _____

PAID BY

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
SC-102	Name of Local Public Agency Address Contract No. _____ (loan and grant) Project No. _____ (a) Appropriate Treasury Regional Office Symbol.	$8,709,37	
	GRAND TOTAL	$8,709.37	

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.

(Date) _____ (Authorized certifying officer) _____

☆ U.S. GOVERNMENT PRINTING OFFICE 1959—O-498224

Section 6

BILLINGS

Billings to Local Public Agencies for inspection and audit fees, outstanding advances for surveys and plans, General Neighborhood Renewal Plans or Feasibility Surveys and to Public Bodies for refunds of Community Renewal Grants shall be rendered on Forms H-216, *Invoice.* Form H-216 shall be prepared in an original and four copies which shall be distributed as follows:

(1) The original and duplicate shall be mailed to the Local Public Agency or Public Body, as applicable;

(2) The triplicate, after posting to establish the receivable, if required, shall be placed in the appropriate Fiscal Project File;

(3) The quadruplicate shall be furnished the Regional Director of Urban Renewal; and

(4) The quintuplicate shall be held in the Pending File until the collection is received, after which it shall be placed in the appropriate Fiscal Project File as evidence of the collection.

In any case where the Local Public Agency fails to make payment within 30 days following the dispatch of a bill, the Administrative Branch shall notify the Regional Director of Urban Renewal by memorandum so that such further action as deemed appropriate may be taken promptly to effect collection.

Inspection and Audit Fees

Inspection and audit fees shall be billed Local Public Agencies by the Administrative Branch as follows (see Exhibit A):

(1) The inspection fee stipulated in a Letter to Proceed shall be billed upon receipt in the Administrative Branch of the executed Letter to Proceed.

(2) The inspection fee stipulated in a Contract for Advance for which funds for the survey and planning expenses have not been obtained through direct Federal disbursements, shall be billed upon receipt of advice (Form H-6014, *Collection of Government Inspection Fees and/or Advances*) in the Administrative Branch from the Regional Director of Urban Renewal that funds are available to the Local Public Agency for the survey and planning expenses.

(3) The inspection fee stipulated in a Loan and Grant Contract for a project initially financed by a Federally-guaranteed temporary loan from a non-Governmental financial institution shall be billed upon receipt in the Administrative Branch of the executed temporary loan note of the Local Public Agency which is to be held in escrow.

(4) The inspection fee stipulated in a Contract for Capital Grant only shall be billed upon receipt in the Administrative Branch of the executed Contract for Capital Grant.

(5) The inspection fee stipulated in a Loan and Grant Contract for a project financed from funds not obtained through direct Federal disbursements or from a Federally-guaranteed temporary loan from a non-Governmental financial institution shall be billed upon receipt of advice (Form H-6014), in the Administrative Branch from the Regional Director of Urban Renewal that funds are available to the Local Public Agency for the undertaking of the project.

(6) When collections of inspection fees through setoff are not made because the Certification of Cash Needs, or justification and supporting documents did not so include, billing shall be rendered the Local Public Agency for the amount due.

(7) When an amendatory Contract for Loan and Grant provides for an increase in the Project Inspection Fee, such increase shall be billed promptly to the Local Public Agency if the original inspection fee has previously been billed and/or collected.

The Administrative Branch, upon receipt of an executed Contract for Loan and Grant, shall establish a 3x5 card for follow-up purposes, identifying the project, showing the date of such contract and indicating the amount of the project inspection fee or outstanding advance owing to the Government. In each case where the project inspection fee or outstanding planning advances are not collected within 90 days from the date of the Contract for Loan and Grant, such card shall serve as a basis for periodic check with the Regional Director of Urban Renewal. When the outstanding amounts due have been billed or collected, the related follow-up card may be removed from the pending file. The applicable information may be included on the subsidiary ledger card which can then be utilized in the same manner as the 3x5 card.

Entries of billings for inspection and audit fees shall be made in the accounts based on the accounting copies of Forms H-216 in accordance with Transaction No. 18, Section 7-10-57. At the end of each month, the amount of unpaid invoices for inspection and audit fees remaining in the pending file shall be verified and reconciled with the balance in the General Ledger Control Account 131.22, Accounts Receivable—Inspection and Audit Fees.

Outstanding Advances

Advances for plans and surveys, plus accrued interest, shall be collected from the first funds becoming available for the undertaking of

the project. Advances for a General Neighborhood Renewal Plan or a Feasibility Survey, plus accrued interest, shall be collected from the first funds becoming available to the Local Public Agency for the undertaking of an urban renewal project in the General Neighborhood Renewal Plan or the Feasibility Survey area, as applicable. No entries shall be made in the accounts on the basis of these billings since any amounts due are already included in the accounts as receivables.

Advances and accrued interest thereon shall be billed Local Public Agencies by the Administrative Branch as follows:

(1) The outstanding principal balance of advances, plus accrued interest thereon, in the case of a project initially financed by a Federally-secured loan from a non-Governmental financial institution, shall be billed upon receipt in the Administrative Branch of the executed note of the Local Public Agency which is to be held in escrow. (See Exhibit B which illustrates the form of billing to be sent the Local Public Agency.)

(2) The unobligated balance of advances that remains in the cash account maintained by the Local Public Agency pursuant to the advance contract(s) shall be billed upon receipt in the Administrative Branch of a Form H-6014 from the Regional Director of Urban Renewal advising that a Local Public Agency has completed the survey and/or planning activities or that the project is being converted to the three-fourths capital grant basis with limited project costs. Such billings will not specify the amount to be returned by the Local Public Agency but shall request that all unexpended funds which are unobligated be remitted. (See Exhibits C and D). In any case where an executed Loan and Grant Contract is received for a project on which no advice on completion of survey and/or planning activities has been received, the Administrative Branch shall check with the Regional Director of Urban Renewal and, if appropriate, initiate a billing for unobligated advances remaining in the cash account.

(3) The outstanding principal balance of advances plus accrued interest, in the case of a project under a Capital Grant Contract only shall be billed upon receipt in the Administrative Branch of the executed Capital Grant Contract. (See Exhibit B.)

(4) The outstanding principal balance of advances, plus accrued interest, in the case of a project under a Loan and Grant Contract initially financed from funds not obtained through direct Federal disbursements or through a Federally-secured loan from a non-Governmental financial institution, shall be billed upon receipt in the Administrative Branch of a Form H-6014 from the Regional Director of Urban Renewal advising that funds are available to the Local Public Agency for the undertaking of the project. (See Exhibit B.)

(5) The unobligated unexpended balance of advances that remains in the cash account maintained by the Local Public Agency pursuant to the advance contract(s) shall be billed upon receipt

in the Administrative Branch of a Form H-6014 from the Regional Director of Urban Renewal advising of the abandonment, suspension, termination or invalidation of the Title I activities for which the advances were made to the Local Public Agency. (See Exhibit E.) Such billings will not specify the amount to be returned by the Local Public Agency but shall request that all unexpended funds which are unobligated be remitted.

(6) The unobligated unexpended balance of advances that remain in the cash account maintained by the Local Public Agency shall be billed upon receipt of a copy of a letter from the Regional Office to the Local Public Agency relative to a Feasibility Survey which, although completed, will not result in an urban renewal project. (See Exhibit F.) The letter will direct the Local Public Agency to dispose of project assets, liquidate all project obligations and return the unobligated balance of the advance together with the proceeds from the sale of project assets.

(7) The outstanding principal balance of advances, plus accrued interest, in the case of an existing project which is being converted to the three-fourths capital grant basis with limited project costs, shall be billed after the receipt of the unobligated balance billed in accordance with (2) above or upon receipt of advice that there is no unobligated balance. Form H-6014 received from the Regional Director of Urban Renewal advising of the conversion and requesting such billing will specify the date by which the advance and interest should be paid. (See Exhibit G.)

(8) The outstanding principal balance of advances made for the preparation of a General Neighborhood Renewal Plan or for the undertaking of a Feasibility Survey, plus accrued interest, shall be billed upon receipt in the Administrative Branch of a Form H-6014 from the Regional Director of Urban Renewal advising that a project in the General Neighborhood Renewal Plan or Feasibility Survey area, as applicable, has been approved under the three-fourths capital grant basis with limited project costs and that the Local Public Agency should be billed for the outstanding advances under the applicable contract. (See Exhibit H.)

(9) Upon receipt and review in the Administrative Branch of the final audit report covering advances made to a Local Public Agency and upon receipt from the Regional Director of Urban Renewal of a decision by an authorized official as to the action to be taken with respect to the findings contained in the audit report, a final billing shall be rendered to the Local Public Agency for any unobligated unexpended funds not previously remitted as provided in item (5) above, plus any other amounts due from the Local Public Agency for disallowed items or adjustments, proceeds from sale of furniture and equipment, refunds of insurance premiums, and any other disposition proceeds. (See Exhibit I.) Ordinarily, final audit reports covering planning

activities will be issued only when it has been determined that the project will not go forward into the execution stage.

(10) When collections of advances and interest have not been made through setoff because a Certification of Cash Needs, or justification and supporting documents did not so include, billing shall be rendered the Local Public Agency for the amount due.

On projects under Loan and Grant Contract for more than 90 days on which no Federal disbursements have been made, no Local Public Agency escrow note has been received and no advice has been received that other funds have been made available for project undertaking, the Administrative Branch shall check audit reports as to current status of funds and shall periodically check with the Regional Director of Urban Renewal as to the status of the project. (See the instructions above under the heading Inspection and Audit Fees) with respect to the follow-up card to be established and to be used as a basis for periodic check with the Regional Director of Urban Renewal.)

Community Renewal Program Grants

Section 303(B) of the standard form of Contract for Community Renewal Program Grant provides that to the extent the aggregate of all payments made by the Government to the Public Body exceeds the total amount of grant payable to the Public Body, the Public Body shall promptly reimburse the Government, based on the final audit and inspection of the Public Body's books and records relating to its costs and contributed services for the preparation or completion of the program.

Section 502 of the standard form of Contract for Community Renewal Program Grant provides that upon termination of the Government's obligations under the Contract, the Public Body shall promptly sell, at fair market value, and credit to the Community Renewal Program Account the proceeds from the sale of any and all materials, equipment, supplies, and property on hand which were acquired with the aid of grant funds received under such contract, or, in the alternative, credit to the Community Renewal Program Account a sum equal to such fair market value out of funds (other than Grant funds otherwise made available to it.

Section 503 of the standard form of Contract for Community Renewal Program Grant provides that upon termination of the Government's obligations under the Contract, the Public Body shall promptly remit to the Government the amount of the unexpended balance, if any, of grant funds and proceeds referred to in Section 502 of the Contract.

Section 504 of the standard form of Contract for Community Renewal Program Grant provides that upon the Government's termination of its obligations under the Contract pursuant to Section 501 of such Contract because of negligence or any misfeasance, malfeasance, willful omission, or other fault on the part of the Public Body, the Public Body shall be deemed liable to the Government for the full amount of any payments on

account of the grant made to the Public Body pursuant to such contract; and the Public Body shall immediately refund to the Government or make appropriate arrangements with the Government for the orderly refunding of such payments.

Accordingly, billings shall be rendered to Public Bodies by the Administrative Branch as follows:

(1) Upon receipt of advice from the Regional Director of Urban Renewal of the termination or suspension of the Government's obligations, the Administrative Branch shall bill the Public Body for the amount of the unobligated unexpended balance of grant funds that remains in the cash account maintained by the Public Body. Such billing will not specify the amount to be returned by the Public Body. (See Exhibit J.)

(2) Upon receipt and review in the Administrative Branch of the final audit report relative to the termination of a contract for Community Renewal Program Grant and upon receipt from the Regional Director of Urban Renewal of a decision by an authorized official as to the action to be taken with respect to the findings contained in the audit report, a final billing shall be rendered to the Public Body for any unobligated unexpended funds not previously remitted as provided in item (1) above, the proceeds referred to in Section 502 of the Contract, plus any other amounts which have been determined to be due from the Public Body. (See Exhibit K.)

(3) Upon receipt and review in the Administrative Branch of the final audit report relative to a completed Community Renewal Program and upon receipt from the Regional Director of Urban Renewal of a decision by an authorized official as to the action to be taken with respect to the findings contained in the audit report, a final billing shall be rendered to the Public Body for any unobligated unexpended funds, plus any other amount due from the Public Body for disallowed items or adjustments, and, if indicated, any grant funds paid to the Public Body which exceed the total amount payable. (See Exhibit L.)

Whenever an invoice has been prepared and transmitted to a Public Body specifying the amount which the Public Body should remit to HHFA (items (2) and (3) above), such amount should be recorded in the accounts based on the accounting copies of Forms H-216 in accordance with Transaction No. 19, Section 7-10-57. For the postings to be made to the subsidiary records refer to the instructions in Section 7-10-25.

EXHIBIT A

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY

(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
Amount to be paid the Government for its Inspections and Representatives at the Project Side, pursuant to Section _____ of (as appropriate refer to Contract, Contract Amendment, Letter to Proceed or Amendatory Letter to Proceed).	

Make check payable to the Housing and Home Finance Agency-CA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT B

H-216
(8-55)

No. _____

Date 9-15-60

HOUSING AND HOME FINANCE AGENCY
~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~

(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
NOTICE OF ADVANCE PAYMENT DUE	
Current Maturities - Principal	$34,000.00
Current Interest	
From 8- 4-58 to 1-27-59 on $10,900.00 for 176 days @ 2.76%	
From 1-27-59 to 4-17-59 on $18,550.00 for 80 days @ 2.76%	
From 4-17-59 to 9-15-60 on $25,000.00 for 516 days @ 2.76%	
From 9-25-59 to 3- 1-60 on $ 6,650.00 for 157 days @ 3.125%	
From 3- 1-60 to 9-15-60 on $ 9,000.00 for 198 days @ 3.125%	
Total Current Interest Due	1,474.70
In addition to the amount of $34,000 and $1,474.70, please include interest on $25,000 at the rate of $1.8904 and interest on $9,000 at the rate of $0.77055 per day beginning September 15, 1960, computed to but not including the date on which the check is mailed.	
Advance made under Contract No. _____.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT C

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
~~XXXXXXXXXXXXXXXXXXXXXXXX~~

(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
NOTICE OF ADVANCE PAYMENT DUE We have been informed that you have completed the activities under Contract No. _____. Consequently, you are requested to return to this Agency all unexpended funds under that contract which are unobligated.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT D

N-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
XXXXXXXXXXXXXXXXXXXXXXXX

(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
NOTICE OF ADVANCE PAYMENT DUE Since Project No. _____ for which advances were made under Contract No. _____ is being converted to the three-fourths capital grant basis with limited project costs, you are requested to mail any unobligated balance of such advances to this Agency no later than _____.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT E

N-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
XXXXXXXXXXXXXXXXXXXXXXXX

(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
NOTICE OF ADVANCE PAYMENT DUE We have been advised of the abandonment, suspension, termination, or invalidation of activities for which advances were made under Contract No. _____. Consequently, you are requested to return to this Agency all unexpended funds under that contract which are unobligated.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:

(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT F

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
NOTICE OF ADVANCE PAYMENT DUE We have been informed that you have completed the activities under Contract No. _____. Since it has been determined that no urban renewal project will materialize as a result of the survey, you are requested to return to this Agency all unobligated unexpended funds under the contract including the proceeds from the sale of assets acquired with funds advanced under this contract.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT G

H-216
(8-55)

No. _____

Date 9-15-60

HOUSING AND HOME FINANCE AGENCY
XXXXXXXXXXXXXXXXXXXXXXXX

(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
NOTICE OF ADVANCE PAYMENT DUE	
Current Maturities - Principal	$34,000.00
Current Interest From 8- 4-58 to 1-27-59 on $10,900.00 for 176 days @ 2.76% From 1-27-59 to 4-17-59 on $18,550.00 for 80 days @ 2.76% From 4-17-59 to 9-15-60 on $25,000.00 for 516 days @ 2.76% From 9-25-59 to 3- 1-60 on $ 6,650.00 for 157 days @ 3.125% From 3- 1-60 to 9-15-60 on $ 9,000.00 for 198 days @ 3.125% Total Current Interest Due	1,474.70
In addition to the amount of $34,000 and $1,474.70, please include interest on $25,000 at the rate of $1.8904 and interest on $9,000 at the rate of $0.77055 per day computed to but not including the date on which the check is mailed. Advances made for Project No. _____ Under Contract No. ____, which is being converted to the three-fourths capital grant basis with limited project costs. Remittance to be mailed no later than ____(date)_____.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT H

H-216
(8-55)

No. _____

HOUSING AND HOME FINANCE AGENCY
~~OFFICE OF THE COMMISSIONER~~

Date 10-14-60

(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
NOTICE OF ADVANCE PAYMENT DUE	
Due to the approval of Project No. _____ on a three-fourths capital grant basis with limited project costs, located in the (Feasibility Survey)(General Neighborhood Renewal Plan) area for which advances were made to you under Contract No. _____, you are requested to return such advances plus accrued interest to this Agency.	
Current Maturities - Principal	$20,000.00
Current Interest From 3-1-60 to 10-14-60 on $20,000.00 for 227 days @ 4.625%.	575.27
In addition to the amount of $20,000 and $575.27, include interest on $20,000 at the rate of $2.5342 per day beginning October 14, 1960, computed to but not including the date on which the check is mailed.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT I

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

(Show address of Regional Office)

INVOICE

Name and address of
Local Public Agency

DESCRIPTION	AMOUNT
NOTICE OF ADVANCE PAYMENT DUE	
As the result of final audit under Contract No. _____	
this billing is rendered to supplement billing _____,	
dated _____.	
Unexpended funds which are unobligated $245.00	
Disallowed travel 100.00	
	$345.00

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT J

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
~~XXXXXXXXXXXXXXXXXXXXXXXX~~

(Show address of Regional Office)

INVOICE

Name and address
of Public Body

DESCRIPTION	AMOUNT
We have been informed that the activities for which Community Renewal grant funds were paid under Contract No. _____ have been terminated (or suspended). Consequently, you are requested to return to this Agency all unobligated unexpended grant funds remaining in the cash account.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:

(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT K

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
~~OFFICE OF REGIONAL OFFICE~~

(Show address of Regional Office)

INVOICE

Name and address
of Public Body

DESCRIPTION	AMOUNT
In accordance with the provisions of Contract for Community Renewal Program Grant No. _____, which has been terminated, you are requested to return to this Agency the following amount which, based on an audit of the accounts maintained by you in accordance with Article IV of the Contract, has been determined to be due this Agency:	
Unobligated unexpended grant funds $xxxx	
Ineligible Costs (list) xxx	
(Proceeds from sale of materials, equipment, supplies and property)(Amount equal to fair market value for materials, equipment, supplies and property retained) xxx	
Total amount due	$xxxx

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT L

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
(Show address of Regional Office)

INVOICE

Name and address
of Public Body

DESCRIPTION	AMOUNT
As a result of final audit of the accounts maintained by you in accordance with Article IV of Contract for Community Renewal Program Grant No. _____, this billing is rendered in accordance with Section 303(B) of such contract.	
Unobligated Unexpended grant funds $xxxx	
Ineligible Costs xxx	
Total amount due this Agency	$xxxx

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

Section 7

COLLECTIONS

All amounts received by Regional Offices applicable to the Slum Clearance and Urban Renewal Program or the Community Renewal Program shall be deposited in the nearest Federal Reserve Bank or Branch for credit to the revolving fund account symbol 86X4034 Urban Renewal Fund, Office of Administrator, Housing and Home Finance Agency, under the office symbol identifying the Treasury Regional Office which serves the HHFA Regional Office. For the procedure to be followed in depositing collections and for the preparation and distribution of related S.F. 219, *Certificate of Deposit,* reference should be made to Section 7-1-2.

Normal collections will cover repayments of advances and temporary loans and accrued interest thereon, inspection and audit fees and occasional refunds of Community Renewal Grants. For the general ledger entries to record such collections refer to Transaction Nos. 14 through 17 and Nos. 20 through 22, Section 7-10-57. The posting of subsidiary accounts shall be made on the basis of the information on the reverse of the *Certificate of Deposit* fully identifying the transaction.

Inspection and audit fees, advances, temporary loans, and accrued interest collected by setoff against amounts requisitioned by Local Public Agencies (see instructions in Section 7-10-5) do not involve the use of *Certificates of Deposit.*

On occasion a Regional Office will find it necessary, or will be requested, to accept and deposit a check covering the repayment of Federal funds and interest thereon applicable to a project in another Region. Such a collection shall be recorded in the General Ledger in accordance with Transaction No. 23, Section 7-10-57. After the deposit has been made, the Regional Office shall prepare a Form H-219, *Inter Office Transfer Voucher* (see Exhibit A), to transfer the amount of the collection to the Division of Finance and Accounts which will then prepare and forward an *Inter Office Transfer Voucher* (see Exhibit B) to the appropriate Regional Office for which the collection was made.

For the final disposition of a Project Temporary Loan Note which has been paid in full, see Section 7-10-12.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED
April 16, 1959

ISSUING OFFICE
(Location of Regional Office and Region Number)

MONTH RECORDED
April 1959

RECEIVING OFFICE
Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
86X4034

To transfer the collection of $100,000.00 made for Project No. _____, (City and State in which project is located) representing the repayment of Federal funds and interest thereon resulting from private financing.

C/D No. _____

Effective Date _____

(Name and Location of Bank)

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
221.19	101.12	$100,000.00			
(See Transaction No. 24, Section 7-10-57)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

EXHIBIT B

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY OFFICE OF THE ADMINISTRATOR INTER OFFICE TRANSFER VOUCHER	TRANS. VOUCHER NO. DATE ISSUED April 20, 1959
ISSUING OFFICE Washington, D. C.	MONTH RECORDED April 1959
RECEIVING OFFICE (Location of Regional Office and Region Number)	MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
86X4034

To transfer the courtesy deposit made by the _____ Regional Office representing interest and principal due this Agency in connection with the following:

Project (No. and Location of Project) $100,000.00

C/D No. _____

Effective Date _____

(Name and Location of Bank)

* To be completed by Receiving Office

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
221.19	331.--	$100,000.00	331.51		$100,000.00
				* 111.16	
				* 121.16	
				(See Transaction No. 25, Section 7-10-57)	
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

Section 8

INSPECTION AND AUDIT FEES

The amounts of inspection and audit fees specified in Contracts for Advances and in Loan and Grant Contracts shall be collected and entered in the accounts as indicated in Sections 7-10-5 and 7-10-7. A Form H-219, *Inter Office Transfer Voucher,* shall be prepared by each Regional Office at the close of each fiscal year, or as otherwise requested by the Division of Finance and Accounts, to transfer to the Division of Finance and Accounts the net amount of inspection and audit fees collected. (See Exhibit A of this Section and Transaction No. 36, Section 7-10-57.) The amount of Inspection and Audit Fees transferred shall always be the same as the amount of Cash—Inspection and Audit Fees transferred.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office and Region Number) — MONTH RECORDED

RECEIVING OFFICE Washington, D. C. — MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
86X4034

To transfer to the Central Office the balance in Account 101.13 Cash - Inspection and Audit Fees as of _____, 19__.

NOTE: When applicable, include a reference to the memorandum from the Central Office requesting the transfer.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
221.12	331.51	$ xxxx			
331.51	101.13	xxxx			
(See Transaction No. 36, Section 7-10-57)					
SIGNATURE			SIGNATURE		

FHLBD-Washington, D. C.

Section 9

INTEREST

Interest receivable on loans and advances shall be accrued quarterly for the periods ending on March 31, June 30, September 30 and December 31 of each year and shall be computed in accordance with the instructions contained in Section 7-1-4.

A *Journal Voucher,* S.F. 1017G-Revised, shall be prepared in accordance with Exhibit A as of the close of each quarter for the purpose of recording accrued interest on advances. Likewise, a *Journal Voucher* shall be prepared in accordance with Exhibit B as of the close of each quarter to record accrued interest on temporary loans. The amounts accrued on each project advance and loan subsidiary record shall be listed and the entries posted in the manner indicated on Exhibits A and B.

As stated, interest normally shall be accrued quarterly; however, it will often be necessary to accrue interest on an individual account in connection with the collection of the account by setoff or by payment received from the Local Public Agency, or when the account is in connection with a terminated project. Interest always shall be accrued to but not including the date on which settlement is made. The date of settlement by reason of setoff is the date of the net check remitted to the Local Public Agency, and in the case of a repayment by a Local Public Agency the settlement date is the date on which the remittance is mailed by the Local Public Agency. On a terminated project, the interest on the outstanding advance shall be accrued through the date on which the Urban Renewal Commissioner determines on Form H-6308, *Determination of Uncollectible Advance,* the advance to be uncollectible. Such accruals shall be posted to the general ledger and subsidiary accounts in the same manner as quarterly accruals.

For the procedure and requirements with respect to the adjustment of underpayments and overpayments of interest in minor amounts on loans and advances, reference should be made to Section 7-1-10.

A Form H-219, *Inter Office Transfer Voucher,* shall be prepared in accordance with Exhibit C by each Regional Office at the close of each fiscal year to transfer the amount of intrest earned during the year on both advances and temporary loans to the Division of Finance and Accounts.

EXHIBIT A

Standard Form No. 1017G
9 GAO 1030
1017-804

JOURNAL VOUCHER

J. V. No. .....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Slum Clearance and Urban Renewal Program 86X4034		
General Ledger			
121.41	Accrued Interest Receivable - Advances	xxxx	
411.41	Interest Earned - Advances		xxxx
Subsidiary Advance Record			
Project No.	Principal Days Rate Accrual		
	$		
	(List)		
	Total $ xxxx		
	To record the accrued interest and interest earned during the quarterly period ended _____, 19___, on advances made under the Slum Clearance and Urban Renewal Program.		
	TOTAL,		

Prepared by ..... (Signature)

..... (Title)

Approved by ..... (Signature)

..... (Title)

U. S. GOVERNMENT PRINTING OFFICE : 1959—O-505318

EXHIBIT B

Standard Form No. 1017G
9 GAO 1030
1017-804

JOURNAL VOUCHER

J. V. No. .....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Slum Clearance and Urban Renewal Program 86X4034		
General Ledger			
121.16	Accrued Interest Receivable - Temporary Loans	xxxx	
411.16	Interest Earned - Temporary Loans		xxxx
Subsidiary Loan Record			
Project No. Principal Days Rate Accrual			
	$		
	(List)		
	Total $ xxxx		
	To record the accrued interest and interest earned during the quarterly period ended _____, 19__, on temporary loans made under the Slum Clearance and Urban Renewal Program.		
	TOTAL,		

Prepared by ..... (Signature)

..... (Title)

Approved by ..... (Signature)

..... (Title)

U. S. GOVERNMENT PRINTING OFFICE 1959—O-505318

EXHIBIT C

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE
(Location of Regional Office and Region Number)

MONTH RECORDED

RECEIVING OFFICE
Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
86X4034

To transfer to the Central Office the amount of interest earned on advances and temporary loans during the fiscal year ended _____.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
411.16	331.51	$ xxxx			
411.41	331.51	xxxx			
(See Transaction Nos. 32 and 33, Section 7-10-57)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

Section 10

IN TRANSIT ITEMS

At the end of each month, Regional Offices shall adjust Accounts 101.12 Cash, 101.13 Cash—Inspection and Audit Fees, and 101.14 Cash—Capital Grant Funds, by removing therefrom those transactions which have not been accomplished. Such adjustments shall be made on the basis of journal entries as follows:

(1) Adjustments for cash collections in transit shall be in accordance with Transaction No. 26, Section 7-10-57, and such adjustments shall be reversed at the beginning of the following month in accordance with Transaction No. 28.

(2) Adjustments for unaccomplished disbursements for advances and loans shall be made by reversing the original entries made in the accounts on the basis of the certified disbursement documents. At the beginning of the following month adjustments shall be made restoring the original entries. All such adjustments shall be recorded in both the general ledgers and the appropriate subsidiary records.

(3) Adjustments for unaccomplished disbursements for Relocation Grants, Project Capital Grants, or Community Renewal Grants shall be in accordance with Transaction No. 27, Section 7-10-57, and such adjustments shall be reversed at the beginning of the following month in accordance with Transaction No. 29.

Section 11

PROJECTS FINANCED BY LOANS FROM NON-GOVERNMENTAL SOURCES AND REFINANCING OF SUCH PROJECTS

The fiscal procedures which are to be followed in connection with the financing or refinancing of projects by Federally secured loans from non-Governmental sources (Private Financing), or the refinancing of privately financed projects by Governmental loans, or by other funds which become available to the project, are set forth hereunder.

Follow-Up Card Record

The Administrative Division shall prepare a follow-up card in accordance with Exhibit A for each project which is financed or refinanced as stated above upon receipt of the following documents. Such documents should be received at least five working days prior to the Private Financing transaction closing date.

(1) Form H-656, *Requisition for Project Temporary Loan Payment.*

(2) Form H-6208, *Certification of Cash Needs,* and attachments.

(3) Form H-3062, *Project Temporary Loan Note,* or comparable form (to be held in escrow).

(4) Form H-3082, *Requisition Agreement,* or comparable form.

(5) Form H-3084, *Letter of Instructions* (one conformed copy).

The card record file shall contain three sections designated (a) Initial Follow-up Action, (b) Notes Falling Out of Escrow, and (c) Private Refinancing or Repayment by the Local Public Agency. All cards, after preparation, shall be filed in the Initial Follow-up Action section of the card record file according to the Initial Follow-up Date indicated thereon upon receipt of advice on Form H-200.11, *Prevalidation of Proposed Project Temporary Loan Requisition Under Private Financing,* that the private financing transaction has been completed. Subsequent to the Initial Follow-Up Action the cards shall be filed in one of the other sections of the file, as applicable, based on the final follow-up dates.

Initial Follow-Up Action

The Administrative Division will be advised on Form H-200.46, *Notice of Method of Repayment of Outstanding Preliminary Loans* (Exhibit B), at least five working days prior to the Refinancing Advertising Date whether:

(1) The Local Public Agency has initiated action to refinance the outstanding Preliminary Loan by a similar loan.

(2) The Project Temporary Loan Note which is being held in escrow will fall out of escrow and should be purchased as provided in the Requisition Agreement, and

(a) the Local Public Agency will not provide any funds to the Paying Agent, or

(b) the Local Public Agency (has provided) (will provide) to the Paying Agent $——— from the Project Temporary Loan Repayment Fund and/or $——— from the Project Expenditures Account.[1]

(3) The Local Public Agency has indicated that it will deposit with the Paying Agent funds sufficient to pay the principal of and interest to maturity on the outstanding Preliminary Loan Notes.

Upon receipt of the notice, the method of payment shown thereon shall be noted under Remarks on the applicable card, which should then be filed in the Notes Falling Out of Escrow section or Private Refinancing or Repayment by the Local Public Agency section, as appropriate, of the card record file according to Final Follow-Up Date.

On the Initial Follow-Up Date all cards for which the above information has not been received shall be removed from the Initial Follow-Up Action section of the card record file and the appropriate Regional official shall be contacted to determine the reason why such information has not been furnished and to request that whatever pertinent information is available be promptly furnished to the Administrative Division. After the necessary information has been received and properly noted on the cards, the cards shall be filed as indicated in the previous paragraph.

Final Follow-Up Action

Each day the cards filed under that date in the sections of the card record file designated Notes Falling Out of Escrow and Private Financing or Repayment by the Local Public Agency shall be removed from the card record file and the following action taken:

(1) If the method of repayment noted on the follow-up card is as indicated in item 2(a) of the Form H-200.46, attach the card to the project file and process the Form H-656 for payment in accordance with the procedure prescribed herein under the heading "Disbursement of Funds to Paying Agents."

(2) Contact the Regional Counsel to determine the status of the refinancing operation if the method of repayment noted on the followup card is as indicated in item 1 of the Form H-200.46, or

[1] Funds provided from the Project Expenditures Account shall not exceed the interest to maturity on the Preliminary Loan Notes

to determine what action the Local Public Agency has taken to provide the necessary funds to the Paying Agent if the method of repayment is as indicated in items 2(b) or 3 of the Form H-200.46. After the determination has been made, appropriately note the card and attach it to the project file.

(a) If notation 1 or 3 is on the card, either: (i) cancel and return the Escrow Note to the Local Public Agency upon receipt of the telegram from the Paying Agent that sufficient funds have been received to discharge the outstanding Preliminary Loan Notes, or (ii) prepare to process the Form H-656 for payment in accordance with the procedure prescribed herein under the heading "Disbursement of Funds to Paying Agents," if the telegram from the Paying Agent is not received by 4:00 p.m. two days prior to the maturity date of the outstanding Preliminary Loan Notes. The Director of Administration shall first make certain that definite advice of the receipt of the necessary funds has not been received in the Administrative Division or elsewhere in the Regional Office. If he determines that such advice has not been received he shall take immediate steps to ascertain from the Regional Counsel the reason therefor and if such advice is not received by the close of business two days prior to the maturity date, and in the absence of assurance that it will be forthcoming, the Form H-656 shall be processed for payment in sufficient time to assure that the required funds will be received by the Paying Agent during banking hours on the maturity date of the Preliminary Loan Notes.

(b) If notation 2(b) is on the card, prepare to process the Form H-656 for payment in accordance with the procedure prescribed therein under the heading "Disbursement of Funds to Paying Agents." The Director of Administration shall first determine to his satisfaction whether the Local Public Agency has provided any funds to the Paying Agent and the amount and source of such funds, if any, in order to determine the amount which is to be disbursed. The Form H-656 shall then be processed for payment in sufficient time to assure that the required funds will be received by the Paying Agent during banking hours on the maturity date of the Preliminary Loan Notes.

(3) With respect to (2)(a)(ii) and (2)(b) above, Regional Offices which are not in the same city as a Treasury Regional Office shall mail the S.F. 1166 no later than the close of business two days prior to the maturity date of the outstanding Preliminary Loan Notes and shall instruct the Disbursing Officer not to act on such document until receipt of telephonic or telegraphic advice from HHFA.

(4) After completion of appropriate action, note such action on the follow-up card and place it in the file maintained for the project.

Cancellation of Project Temporary Loan Note

For the final disposition of a Project Temporary Loan Note which has been held in escrow, see Section 7-10-12.

Disbursement of Funds to Paying Agents

All disbursements of funds to Paying Agents shall be processed in sufficient time to assure that the required funds will be received by the Paying Agent during banking hours (if possible, the morning hours) on the maturity date of the outstanding Preliminary Loan Notes.

Requisition Agreement Form H-3082 and all comparable forms of requisition agreements expressly grant to the Government the privilege of making payment to the Paying Agent in the exact amount required to discharge the outstanding Preliminary Loan Notes. Consequently, whenever a Project Temporary Loan Note is to fall out of escrow, thus necessitating the processing of the related Form H-656 for payment, the amount to be disbursed shall be determined as follows:

(1) If the payment is to be made as a result of the transaction described under 2(a) of Form H-200.46, add to the principal amount of the outstanding Preliminary Loan Notes the amount of interest due.

(2) If the payment is to be made as a result of the transaction described under item 2(b) of Form H-200.46, or as a result of failures, in whole or in part, of transactions described under items 1, 2(b), or 3 of Form H-200.46, deduct from the amount computed in the same manner as in (1) above, the amount of funds, if any, actually provided by the Local Public Agency.

Whenever the amount disbursed to the Paying Agent is less than the original face amount of the Escrow Project Temporary Loan Note, a legend informative of the fact of the part payment under the Requisition Agreement, and of the reduction of the original face amount of such Escrow Note, shall be typed on the face of the Note as follows: PRINCIPAL AMOUNT REDUCED TO $——— PER REQUISITION AGREEMENT NO.———.

One of the following actions shall also be taken whenever a Project Temporary Loan Note is to fall out of escrow necessitating the processing of the Form H-656:

(1) When the Regional Office processing the Form H-656 and the Paying Agent who is to receive the proceeds are located in the same city, process for payment the Form H-656 and submit a S.F. 1166, *Voucher and Schedule of Payments,* prepared in accordance with Exhibit C, to the Treasury Regional Office in

sufficient time so that the check will be delivered to the Paying Agent on the date and time specified on the S.F. 1166.

(2) When the Regional Office processing the Form H-656 and the Paying Agent who is to receive the proceeds are not located in the same city but there is a Treasury Regional Office in the Paying Agent's city, process for payment the Form H-656 and submit a S.F. 1166, prepared in accordance with Exhibit D, to the Treasury Regional Office serving your Regional Office in sufficient time so that the check will be delivered to the Paying Agent on the date and time specified on the S.F. 1166.

(3) In the unusual situation where the Regional Office processing the Form H-656 and the Paying Agent who is to receive the proceeds are not located in the same city and there is no Treasury Regional Office in the Paying Agent's city, process for payment the Form H-656 and submit a S.F. 1166, prepared in accordance with Exhibit E, in sufficient time so the check will be delivered to the Paying Agent on or before the maturity date. Where there is not sufficient time for the check to reach the Paying Agent on the maturity date, arrangements should be made with the Treasury Regional Office for a wire transfer of funds to the Paying Agent through the Federal Reserve System. The Regional Director of Administration shall contact the Treasury Regional Office servicing his office and determine the necessary procedures and course of action to be followed relative to wire transfers of funds through the Federal Reserve System, so that whenever it becomes necessary to make such a transfer of funds the transaction can be accomplished with the least possible delay.

The purchase of Project Temporary Loan Notes held in escrow in amounts less than the original face amount of such notes, in order to disburse to the Paying Agent the exact amount required to discharge the related Preliminary Loan Notes, may require as many as three separate line postings in the following order on Form H-200.10, *Project Temporary Loan Record,* depending on the circumstances:

(1) *First Line Entries*—reverse any entry in column (20) representing a prevalidation of an amount resulting from the computation on the Form H-200.11 on which it was indicated that the Escrow Note, which is now being purchased in a reduced amount, was to be cancelled.

(2) *Second Line Entries*—(a) determine from the Regional Director of Urban Renewal the amount, if any, paid to the old Paying Agent by the Local Public Agency from the Project Temporary Loan Repayment Fund and enter this amount in column (16); (b) record in columns (11) and (17) the amount of the Federal disbursement as shown on S.F. 1166; (c) record in column (15) in parentheses the amount required to bring the balance in column (18) to zero.

(3) *Third Line Entry*— record in column (15) the face amount of the new Escrow Note, if any.

Disbursement of Proceeds of Preliminary Loan Notes to HHFA by Paying Agent

When a project which is financed by a Project Temporary Loan (direct Government financing) is refinanced by a loan obtained from non-Governmental sources, the Letter of Instructions to the Paying Agent designated in the new Preliminary Loan Note provides that the Paying Agent, upon receipt of the proceeds of the new Preliminary Loan Note, is to pay the principal of and interest on the Project Temporary Loan Note to the HHFA-OA. Provision is also made in the Letter of Instructions for the Paying Agent to transmit the payment by depositing a treasurer's, cashier's, or certified check payable to HHFA-OA in the United States Mails if the Paying Agent is not located in the same city as the HHFA-OA office which is to receive the check. However, the HHFA may elect to have the check delivered to an authorized representative by so advising the Paying Agent prior to the time the check would normally be mailed.

This Agency is required to pay interest to the Treasury on the amount of lending funds which have been borrowed from the Treasury and have been disbursed by this Agency for the purchase of Project Temporary Loan Notes of the Local Public Agencies. In order to keep the interest costs as low as possible, it is essential that funds in payment of outstanding Project Temporary Loan Notes and the interest thereon be deposited to the credit of HHFA-OA as promptly as possible. Consequently, whenever a Paying Agent is located in a city in which there is an HHFA Regional Office the aforementioned election shall be made. Accordingly, immediately upon receipt of the conformed copy of the Letter of Instructions to the Paying Agent the following actions shall be taken:

(1) When the Paying Agent is located in the same city as the HHFA Regional Office which is to receive the check, a letter prepared in accordance with Exhibit F shall be dispatched to the Paying Agent for the new Preliminary Loan Notes.

(2) When the Paying Agent is located in New York City it will not be necessary to advise the Paying Agent that our representative will pick up the check since provision therefor is made in the Letter of Instructions. However, it will be necessary for the Regional Office to dispatch a memorandum to the Regional Administrator of the New York Regional Office in accordance with Exhibit G. A copy of the memorandum should be transmitted to the Division of Finance and Accounts.

(3) When the Paying Agent and the Regional Office which is to receive the check are not located in the same city, but the Paying Agent is located in the same city as another of the HHFA Regional Offices (other than New York City), a letter prepared in accordance with Exhibit H shall be dispatched to the Paying

Agent. In addition thereto, a memorandum prepared in the form shown in Exhibit I shall be dispatched to the Regional Administrator of such other Regional Office, together with a copy of the letter referred to in the preceding sentence. A copy of the memorandum shall be transmitted to the Division of Finance and Accounts.

EXHIBIT A

FOLLOW-UP CARD

Date Prepared:

(1) LPA:

(2) Address:

(3) Project No:

(4) Contract No:

(5) Project Temporary Loan Note (Escrow) No:

(6) Preliminary Loan Notes (_____ Series ___) Maturity Date:

(7) Refinancing Advertising Date: (Insert the date on which a new issue involving the refinancing of the outstanding issue should be advertised. (Exhibit C, Section 17-6-4, Urban Renewal Manual.))

(8) Initial Follow-Up Date: (Establish a date five working days prior to the Refinancing Advertising Date)

(9) Final Follow-Up Date: (Establish a date five working days prior to the Preliminary Loan Note Maturity Date)

(10) Remarks:

EXHIBIT B

H-200.46
(10-63)

HOUSING AND HOME FINANCE AGENCY
Office of the Administrator
Slum Clearance and Urban Renewal Program

NOTICE OF METHOD OF REPAYMENT OF OUTSTANDING PRELIMINARY LOANS

MEMORANDUM

TO : Regional Director of Administration DATE:

FROM :

SUBJECT: Outstanding Preliminary Loan Note(s) (_____ Series ____)

_____, _____
(Project No.) (Contract No.)

_____
(Name and Location of Local Public Agency)

1. [ ] The Local Public Agency has initiated action to refinance the outstanding Preliminary Loan by a similar loan.

2. [ ] The Project Temporary Loan Note which is being held in escrow will fall out of escrow and should be purchased as provided in the requisition agreement.

   [ ] (a) The Local Public Agency will not provide any funds to the Paying Agent.

   [ ] (b) The Local Public Agency (has provided) (will provide) to the Paying Agent $_____ from the Project Temporary Loan Repayment Fund and/or $_____ from the Project Expenditures Account.*

3. [ ] It is anticipated that the Local Public Agency will deposit with the Paying Agent funds sufficient to pay the principal of and interest to maturity on the outstanding Preliminary Loan. (Project Temporary Loan Repayment Fund $_____; Project Expenditures Account $_____.*)

_____

_____
(Date)

* Funds provided from the Project Expenditures Account shall not exceed the interest to maturity on the Preliminary Loan Notes.

EXHIBIT C

Standard Form No. 1166
T G A O 5040
1166-104

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

_____
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE		
Office of the Administrator		
LOCATION OF TRANSMITTING OFFICE	STATION NO.	D. O. SYMBOL
Location of Regional Office		(a)

D. O. Voucher No. _____

Bu. Schedule No. _____

APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)

86X4034 (Amount of Requisition)

PAID BY

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
	Name and address of Paying Agent Preliminary Loan Notes Maturing _____ (Date) Project No. UR _____ (City and State) _____ This check is to be dated (maturity date of Preliminary Loan Notes) and is to be delivered to the Trust Department, (name and address of Paying Agent) by 9:30 a.m. on that date. Please obtain receipt from the payee and forward it to the Housing and Home Finance Agency Regional Office, Attention: Director, Administrative Branch, (address of HHFA Regional Office preparing this S.F. 1166). (a) Appropriate Treasury Regional Office Symbol.	Requisition Amount	
	GRAND TOTAL		

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.

_____ (Date)

_____ (Authorized certifying officer)

☆ U.S. GOVERNMENT PRINTING OFFICE 1958—O-498224

EXHIBIT D

Standard Form No. 1166
2 CFR 5.1040
1106-104

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE			
Office of the Administrator			*D. O. Voucher No.* _____
LOCATION OF TRANSMITTING OFFICE	STATION NO.	D. O. SYMBOL	*Bu. Schedule No.* _____
Location of Regional Office		(a)	
APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)			PAID BY
86X4034 (Amount of Requisition)			

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
	Name and address of Paying Agent Preliminary Loan Notes Maturing _____ (Date) Project No. UR _____ _____ (City and State) This check is to be issued by the (b) Treasury Regional Office, to be dated (maturity date of Preliminary Loan Notes) and is to be delivered by such office at 9:30 a.m. on that date to the Trust Department, (name and address of Paying Agent). Please obtain receipt from the payee and forward it to the Housing and Home Finance Agency Regional Office, Attention: Director, Administrative Branch, (address of HHFA Regional Office preparing this S.F. 1166). (a) Appropriate Treasury Regional Office Symbol. (b) City in which the Treasury Regional Office is located which will draw and deliver the check to the Paying Agent.	Requisition Amount	
Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.	GRAND TOTAL		

_____ (Date)

_____ (Authorized certifying officer)

☆ U.S. GOVERNMENT PRINTING OFFICE 1958—O-490224

EXHIBIT E

Standard Form No. 1166
7 GAO 5040
1166-104

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE			*D. O. Voucher No.* _____
Office of the Administrator			
LOCATION OF TRANSMITTING OFFICE	STATION NO.	D. O. SYMBOL	*Bu. Schedule No.* _____
Location of Regional Office		(a)	
APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)			PAID BY
86X4034 (Amount of Requisition)			

BUREAU VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
	Name and address of Paying Agent Preliminary Loan Notes Maturing _____ (Date) Project No. UR _____ (City and State) This check is to be dated (maturity date of Preliminary Loan Notes) and should be mailed (regular or airmail, as necessary) to reach the Trust Department, (name and address of Paying Agent), on or before (maturity date of Preliminary Loan Notes). (a) Appropriate Treasury Regional Office Symbol.	Requisition Amount	
Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.	GRAND TOTAL		

_____ (Date)

_____ (Authorized certifying officer)

☆ U.S. GOVERNMENT PRINTING OFFICE 1959—O-498224

EXHIBIT F

FORM OF LETTER TO BE DISPATCHED TO PAYING AGENT ADVISING THAT OUR REPRESENTATIVE WILL PICK UP CHECK - PAYING AGENT AND REGIONAL OFFICE WHICH IS TO RECEIVE CHECK ARE LOCATED IN SAME CITY

Name of Paying Agent
Address of Paying Agent
City in which Paying Agent is located

Attention: Trust Department

Gentlemen:

Subject: Name of Local Public Agency
Preliminary Loan Notes (_____ Series ___)
Project No. _____

Reference is made to a loan transaction scheduled for closing on (closing date) under Letter of Instructions from the (name of Local Public Agency and city in which located) to you as Paying Agent for Preliminary Loan Notes (_____ Series ___), Project No. _____.

This is to notify you that an authorized representative of this office will accept delivery of the check which is to be made payable to the Housing and Home Finance Agency-OA, at your address at the time when the check would normally be ready for mailing.

Sincerely yours,

Regional Administrator

EXHIBIT G

FORM OF MEMORANDUM REQUESTING NEW YORK REGIONAL OFFICE TO PICK UP CHECK

TO : _____, Regional Administrator DATE:
Region I, New York, N. Y.

FROM : _____, Regional Administrator
Region ___, _____

SUBJECT: URA Private Financing Loan Transaction

Attention: Director, Administrative Branch

The Letter of Instructions from (name of Local Public Agency and city in which located) to the (name and address of the Paying Agent) provides that an authorized representative of your office will accept delivery of a check which will be made payable to the Housing and Home Finance Agency-OA in connection with the sale of Preliminary Loan Notes by (name of Local Public Agency) for Project No. _____. Part of this check which pertains to Note Symbol _____ will represent a repayment of principal of $_____ and the remainder the payment of interest.

It is requested ~~that~~ the check be picked up as soon as it is available on (closing date) (you are to ascertain the exact time and place) and be deposited the same day in the Federal Reserve Bank, New York, New York. The funds should then be transferred to the Central Office Division of Finance and Accounts by Inter Office Transfer Voucher as prescribed in Section 7-10-7.

Regional Administrator

cc: Division of Finance and Accounts
Washington, D. C.

EXHIBIT H

FORM OF LETTER TO BE DISPATCHED TO PAYING AGENT ADVISING THAT OUR REPRESENTATIVE WILL PICK UP CHECK - PAYING AGENT AND REGIONAL OFFICE WHICH IS TO RECEIVE CHECK ARE NOT LOCATED IN THE SAME CITY BUT ANOTHER HHFA REGIONAL OFFICE IS LOCATED IN SAME CITY AS THE PAYING AGENT

Name of Paying Agent
Address of Paying Agent
City in which Paying Agent is located

Attention: Trust Department

Gentlemen:

Subject: Name of Local Public Agency
Preliminary Loan Notes (_____ Series ___)
Project No. _____

Reference is made to a loan transaction scheduled for closing on (closing date) under Letter of Instructions from the (name of Local Public Agency and city in which located), to you as Paying Agent for Preliminary Loan Notes (_____ Series ___), Project No. _____.

This is to notify you that an authorized representative of our (name of our Regional Office located in the same city as the Paying Agent) will accept delivery of the check which is to be made payable to the Housing and Home Finance Agency-OA, at your address at the time when the check would normally be ready for mailing.

Sincerely yours,

Regional Administrator

cc: Regional Administrator, Regional Office
located in same city as the Paying Agent

EXHIBIT I

FORM OF MEMORANDUM REQUESTING AN HHFA REGIONAL OFFICE OTHER THAN REGION I TO PICK UP CHECK

TO : _____, Regional Administrator Region ___, _____ DATE:

FROM : _____, Regional Administrator Region ___, _____

SUBJECT: URA Private Financing Loan Transaction

Attention: Director, Administrative Branch

There is attached a copy of a letter from this office to the (name and address of Paying Agent) advising that an authorized representative of your office will accept delivery of a check which will be made payable to the Housing and Home Finance Agency-OA in connection with the sale of Preliminary Loan Notes by (name of Local Public Agency) for Project No. _____. Part of this check which pertains to Note Symbol ____ will represent a repayment of principal of $_____ and the remainder the payment of interest.

It is requested that the check be picked up as soon as it is available on (closing date) (you are to ascertain the exact time and place) and be deposited the same day in the Federal Reserve Bank serving your office. The funds should then be transferred to the Central Office Division of Finance and Accounts by Inter Office Transfer Voucher as prescribed in Section 7-10-7.

Regional Administrator

cc: Division of Finance and Accounts
Washington, D. C.

Section 12

FINAL DISPOSITION OF PROJECT TEMPORARY LOAN NOTES

Payment of Project Temporary Loan Note

Whenever a Project Temporary Loan Note has been paid in full, including interest, it shall be stamped PAID, the date of payment inserted thereon, and the Director, Administrative Branch, or his designee, shall affix his signature immediately thereunder. The Note shall then be returned to the Local Public Agency.

Cancellation of Project Temporary Loan Note

In accordance with the provisions of the Letter of Instructions, the Paying Agent for the outstanding Preliminary Loan Notes is required to advise the applicable Regional Administrator by telegram when sufficient funds have been received to pay the principal of and interest to maturity on such Notes. Upon receipt of this telegram, the Project Temporary Loan Note which has been held in escrow shall be marked Cancelled and be returned to the Local Public Agency thus discharging the obligation of the Government as provided in the pertinent Requisition Agreement. All other supporting documents (Forms H-656, H-6208 and H-3082) to each such cancelled note shall be retained in the file for the project maintained in the Administrative Branch until such time as it is permissible to accomplish the orderly destruction of the entire case record.

Section 15

BOOKS AND RECORDS

Regional Offices shall establish and maintain a Regional Advance Allocation Control, a General Ledger and Subsidiary Ledgers. The posting media for general ledger entries are identified in Section 7-10-57, Typical Transactions with Appropriate Entries, and for entries to subsidiary ledgers and the advance allocation control in the instructions for the maintenance of such records. (See Section 7-10-16 and Sections 7-10-18 through 7-10-25.) After each document has been posted it shall be so noted. The notation shall include the posting date and shall be initialed by the employee who posted the transaction. As to contracts and amendments thereto, the notation in each case shall be made on a small slip of paper which shall be stapled to the face sheet or the first page of the document. In the case of all other posting media, the notation may be made on the face of the document.

Section 16

REGIONAL ADVANCE ALLOCATION CONTROL

The *Regional Advance Allocation Control,* Form H-200.47 (Exhibit A), will supplement the control records maintained by the Division of Finance and Accounts in order to insure that the overall limitation relative to advance and loan funds will not be exceeded.

Allocation Limitation

It has been determined that a beginning balance of limitation of $5,000,000 for each Region shall be available at the first of each month, against which allocations of funds for survey and planning advances for feasibility surveys and for preparation of general neighborhood renewal plans in that Region may be prevalidated during the month, unless such limitation is increased or decreased by the Division of Finance and Accounts. For example, if the limitation is increased to $5,500,000, or any amount in excess of the $5,000,000 beginning balance, in the absence of advice to the contrary the limitation available at the first of the next month shall revert to the normal $5,000,000. However, if the limitation is decreased to $4,500,000, a limitation of $4,500,000 shall be available at the first of each month for that Region until further notice. In the latter case, if the limitation is subsequently increased to an amount that is not in excess of the $5,000,000 normal limitation, such increased limitation will be available at the first of each month until further notice.

Documentation

All copies of each Form H-6304, *Allocation Order for Survey and Planning,* will be submitted to the Administrative Branch prior to signature by the Regional Administrator. After prevalidation and recording as provided below, one copy of each Form H-6304 (hereafter referred to as proposed Form H-6304) shall be retained in the Administrative Branch and the remaining copies shall be forwarded to the Regional Director of Urban Renewal for further handling. After signature by the Regional Administrator, two conformed copies of each Form H-6304 (hereafter referred to as conformed Form H-6304) shall be returned to the Administrative Branch. One of these copies shall be used by the Administrative Branch for recording, after which it shall be filed in the Administrative Branch together with the related proposed copy of the form. The other conformed copy of each Form H-6304 shall be transmitted to the Division of Finance and Accounts, as indicated below under the heading Month-End Procedure.

Regional Advance Allocation Control

At the beginning of each month a separate Form H-200.47 shall be established and maintained in duplicate by the Administrative Branch. Forms H-200.47 are available in pads so that a carbon sheet may be used to produce the copy retained by the Administrative Branch as indicated herein under the heading Month-End Procedures. Transactions shall be processed and shall be recorded in the *Regional Advance Allocation Control* in accordance with the following instructions which are numbered to correspond with the parenthetical numbers on the exhibit:

(1) Enter the date of prevalidation of each proposed Form H-6304 which authorizes an original allocation of advance funds or an increase thereof. If a proposed Form H-6304 provides for a decrease in the amount of an allocation of funds previously made, no entry shall be made in this column or in the other columns of the *Regional Advance Allocation Control* on the basis of the proposed Form H-6304. (See item (4)(c) below.) However, the instructions in item (4)(a) below with respect to the notation Authority Available and the signature of the Director, Administrative Branch, or his designee, are applicable to proposed Forms H-6304 which decrease previous allocations.

(2) Enter the date of issue as shown by the conformed Form H-6304 returned to the Administrative Branch after signature by the Regional Administrator. In the case of each conformed Form H-6304 for which a previous prevalidation entry was made, the issue date shall be entered on the same line on which the prevalidation entry was made. In the case of each conformed Form H-6304 authorizing a decrease in a previous allocation, the issue date shall be entered on the next blank line since other postings are required (see item (4)(c) below). If an issue date is not shown in column (2) opposite the related prevalidation date, an incomplete Form H-6304 is indicated which may require follow-up action at the end of the month.

(3) Enter the project number as shown on each proposed or conformed Form H-6304 or cite the posting document.

(4) (a) Enter the amount of an original allocation of advance funds and increases thereof as shown on line (7), column (b) of each proposed Form H-6304, if such entry will not result in exceeding the Regional limitation. A notation Authority Available which shall be signed and dated by the Director, Administrative Branch, or his designee, shall be inserted on the first blank line of Form H-6016, *Allocation Order Recommendations and Endorsements,* attached to the original of the Form H-6304. A similar signed notation shall be shown on the retained copy of the proposed Form H-6304. Such retained copy shall also be stamped Posted, shall show the posting date and shall be initialed by the employee who posted the transaction.

(b) If the entry of an original allocation of advance funds or increases thereof as shown by a proposed Form H-6304 will result in exceeding the limitation for the Region, no entries therefor shall be made in the Regional Advance Allocation Control. A teletype shall be dispatched to the Division of Finance and Accounts requesting additional allocation authority. Upon receipt of advice that the limitation has been increased, the amount of such increase shall be entered in column (5) and added to the previous balance in column (6). The proposed Form H-6304 shall then be recorded and prevalidated as provided in (4)(a) above. If the Division of Finance and Accounts advises that additional authority is not available, all copies of the Form H-6304 shall be returned to the Regional Director of Urban Renewal by memorandum advising that allocation authority is not available. A copy of such advice shall be retained in the Administrative Branch, together with the advice from the Division of Finance and Accounts.

(c) Enter in parentheses a decrease in a previous allocation of funds from line (7), column (b) of each conformed Form H-6304. After posting, such copy shall be stamped Posted, shall show the posting date and shall be initialed by the employee who posted the transaction.

(5) At the beginning of each month, enter the amount of the limitation for that month in this column. (See the material under the heading Allocation Limitation.) Decreases in the amount of the limitation shall be entered in this column in parentheses, and increases shall be entered without parentheses.

(6) Entries in column (5) without parentheses and entries in column (4) with parentheses increase the previous balance in this column. Entries in column (4) without parentheses and entries in column (5) with parentheses decrease the previous balance in this column.

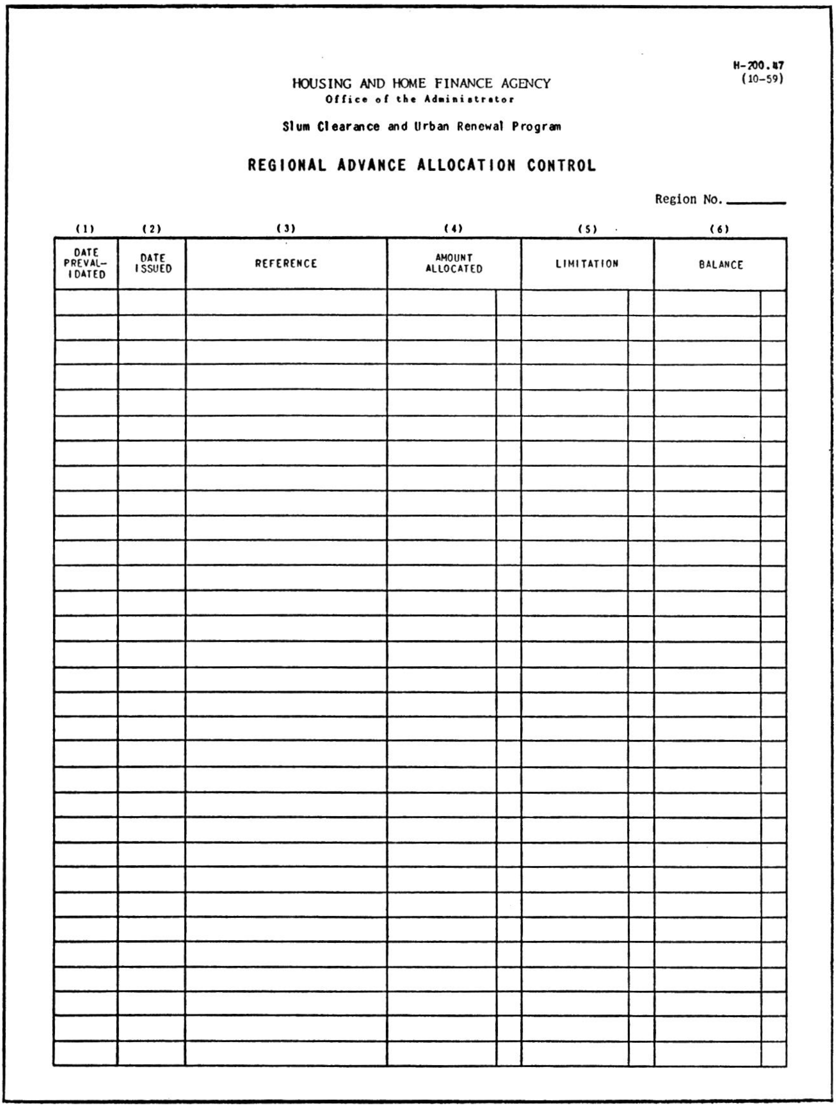
Month-End Procedure

On the first working day of each month, each prevalidated Form H-6304 for which no issue date is shown in the Regional Advance Allocation Control for the previous month will require follow-up action. Conformed Forms H-6304 shall be obtained for all approvals by the Regional Administrator through the last day of the preceding month. Such conformed copies shall be processed as described above. After the conformed copies have been processed, any entries in the Regional Advance Allocation Control for which the issue date still is not shown shall be reversed. Columns (4) and (5) shall then be totalled. If all entries and computations are correct, the total of column (5) minus the total of column (4) will equal the last amount (balance) shown in column (6). The Regional Advance Allocation Control for the preceding month shall then be discontinued and no further entries shall be made therein.

No later than the close of business on the first working day of each month and after all entries have been made and reconciled as provided in the preceding paragraph, the original of Form H-200.47, together with conformed copies of Forms H-6304 approved during the month, shall be submitted to the Division of Finance and Accounts. Such material shall be airmailed by Regional Offices located west of the Mississippi River. The carbon copy of Form H-200.47 shall be retained in the files of the Administrative Branch.

On the first working day of each month, each Form H-6304 which was prevalidated and posted in the Regional Advance Allocation Control in the preceding month and the entry therefor was reversed in accordance with the foregoing instructions because the Form H-6304 was not approved by the Regional Administrator through the last day of the month, shall be posted in the same manner as prevalidations in the Regional Advance Allocation Control established for the current month.

EXHIBIT A



H-200.47
(10-59)

HOUSING AND HOME FINANCE AGENCY
Office of the Administrator

Slum Clearance and Urban Renewal Program

REGIONAL ADVANCE ALLOCATION CONTROL

Region No. ________

(1) DATE PREVAL-IDATED	(2) DATE ISSUED	(3) REFERENCE	(4) AMOUNT ALLOCATED		(5) LIMITATION		(6) BALANCE	

Section 17

GENERAL LEDGER

General ledger accounts shall be established and maintained on S.F. 1014-Revised in accordance with the Chart and Description of General Ledger Accounts contained in Sections 7-10-55 and 7-10-56, respectively, except for Account 101.12 Cash, which shall be maintained on Form H-200.48, *Combination Account 101.12 Cash Report.*

The *Combination Account 101.12 Cash and Report* shall be maintained separately for each month in duplicate (see Exhibit A which contains a number of illustrative entries). The duplicate shall be filed with the other general ledger accounts and the original submitted to the Division of Finance and Accounts on the third business day following the close of each month.

The following instructions are numbered to correspond with the numbered items on the exhibit:

(1) Show ending date of month for which form is being maintained.

(2) Show number of the Region maintaining the form.

(3) Show date of entry.

(4) Cite posting document or brief description of the transaction.

(5) Enter increases in cash balance as shown by *Certificates of Deposit,* S.F. 219, *Inter Office Transfer Vouchers,* Form H-219, and by *Schedules of Voucher Deductions,* S.F. 1096, attached to *Vouchers and Schedules of Payments,* S.F. 1166.

(6) Enter decreases in cash balance as shown by *Vouchers and Schedules of Payments, Inter Office Transfer Vouchers* and by *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*

(7) Amounts entered in column (5) increase the previous balance shown in this column and amounts entered in column (6) decrease the previous balance.

(8) Show related project number.

(9) Show appropriate note symbol; such as, A, B-1, B-2, etc., from the subsidiary ledger card.

(10) For disbursements reflected in column (11), enter the date on which check is drawn by the Treasury Regional Office as shown on the accomplished *Voucher and Schedule of Payments.*

For collections by setoff reflected in columns (12) and (13), enter the date on which the check related to the setoff transaction is drawn by the Treasury Regional Office as shown on the accomplished *Voucher and Schedule of Payments* or if no check is drawn, enter the date the *Voucher and Schedule of Payments* and *Schedule of Voucher Deductions* were prepared. For collections other than by setoff reflected in columns (12) and (13), enter the date on which the *Certificate of Deposit* is receipted in the lower right-hand corner (accomplished by the Federal Reserve Bank or Branch).

For other debits and credits reflected in column (14), enter the date of issuance of the *Inter Office Transfer Voucher* as prepared by the Central Office or Regional Office.

(11) Enter advance and loan disbursements as shown by *Vouchers and Schedules of Payments,* and by *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*

(12) Enter advance and loan repayments as shown by *Certificates of Deposit* and by *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*

(13) Enter interest collections as shown by *Certificates of Deposit* and by *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*

In case a check is picked up and deposited by another Regional Office on the basis of a request from the Regional Office where the account is maintained, the amount of interest can be determined by the collecting and depositing Regional Office by subtracting the amount of repayment of principal as stated in the memorandum (Exhibits G and I of Section 7-10-11) received from the accounting Regional Office, from the total amount of the check.

(14) Enter increases (debits) in cash balance resulting from transfers from the Central Office and decreases (credits) in parentheses as shown by *Inter Office Transfer Vouchers.*

(15) Enter on this line in column (7), the amount of cash balance in Account 101.12 as of the beginning of the month.

(16) At the end of each month after all entries for the month have been recorded, foot columns (5), (6), (11), (12), (13) and (14) and enter each total in the respective column on this line. In totalling column (14), items in parentheses are deduct items. Bring down on this line in column (7) the amount of cash balance in Account 101.12 as of the end of the month. If all entries are correct, the beginning balance plus the total of column (5) minus the total of column (6) will equal the closing balance. Also the difference between the total of column (5)

and the total of column (6) will equal the difference between the total of column (11) and the sum of the totals of columns (12), (13) and (14).

(17) Enter the date of submission to the Division of Finance and Accounts.

(18) The Director, Administrative Branch, or his designee, shall certify on this line.

DISTRIBUTION LEDGER

Standard Form No. 1016—Revised
(General Regulations No. 100)
Form prescribed by Comp. Gen., U. S.
October 4, 1945
(Amended July 21, 1953)

HOUSING AND HOME FINANCE AGENCY - OFFICE OF THE ADMINISTRATOR
Slum Clearance and Urban Renewal Program
COMBINATION ACCOUNT 101.12 CASH AND REPORT

H-200.48
SHEET No. (5-59)

[redacted] [redacted] (1) Month ended _____, 19____ [redacted] (2) Region No. _____

Date of Entry (3)	[redacted]	Reference (4)	Debits (5)	Credits (6)	Balance (7)	Project No. (8)	Note Symbol (9)	Effective Date (10)	Principal Disbursements (11)	Principal Repayments (12)	Interest Collections (13)	Other Debits and (Credits) (14)
1959	(15) Beginning balance				50 000 00							
6-1	IOTV		300 000 00		350 000 00							300 000 00
(a) 6-1	SF 1166 and			163 636 54	186 363 46	N.Y. 1	A	6-2-59		47 926 00	3 437 46	
	SF 1096					N.Y. 1	B-1	6-2-59	215 000 00			
(b) 6-4	SF 1166 and	SF 1096		30 000 00	156 363 46	N.Y. 3	A	6-5-59	30 000 00			
(c) 6-11	SF 1166 and	SF 1096	851 290 63		1 007 654 09	N.Y. 4	A	6-12-59		827 500 00	23 790 63	
6-18	SF 1166			50 000 00	957 654 09	N.Y. 5	B-1	6-19-59	50 000 00			
6-25	CD		10 500 00		968 154 09	N.Y. 6	A	6-26-59		10 000 00	500 00	
6-25	SF 1166 and	SF 1096		127 000 00	841 154 09	N.Y. 7	A	6-26-59	180 000 00	50 000 00	3 000 00	
6-25	IOTV			700 000 00	141 154 09							(700 000 00)
	(16) Totals and closing balance		1 161 790 63	1 070 636 54	141 154 09				475 000 00	935 426 00	30 728 09	(400 000 00)

(a) See Exhibits D and E, Section 7-10-5.
(b) See Exhibits F and G, Section 7-10-5.
(c) See Exhibits J and K, Section 7-10-5.

(17) Date submitted _____, 19____ (18) Certified correct _____

10—1921-9

4 1118

IF THIS FORM IS TO BE KEPT IN A BINDER, INDICATE PUNCHING DESIRED

Section 18

SUBSIDIARY RECORDS—GENERAL

Separate subsidiary ledgers, as required, shall be maintained for: (1) advances for project surveys and plans, general neighborhood renewal plans and feasibility surveys; (2) project temporary loans; (3) project capital grants and relocation grants; and (4) community renewal grants.

Subsidiary Record cards shall be posted currently from *Project Reservations of Capital Grant Funds,* Form H-695, *Allocation Orders,* Form H-687, *Allocation Orders for Survey and Planning,* Form H-6304, *Allocation Orders-Community Renewal Program,* executed contracts and amendments and waivers thereto, *Vouchers and Schedules of Payments,* S.F. 1166 and supporting documents, *Certificates of Deposit,* S.F. 219, *Inter Office Transfer Vouchers,* Form H-219, *Prevalidation of Proposed Project Temporary Loan Requisition under Private Financing,* Form H-200.11, *Journal Vouchers,* S.F. No. 1017G, etc.

The effective dates of disbursements shall be the dates on which checks are drawn by the Regional Disbursing Officer of the Treasury Department. This means that the effective date is the date of the check in each case which shall correspond to the date the check is mailed to the Local Public Agency or Public Body.

The effective dates of collections shall be the dates on which checks are mailed by Local Public Agencies or Public Bodies in payment of their accounts, or the postmarks on the envelopes in which the checks are mailed, without regard to the date on which the check was received in the Regional Office. Such envelopes shall be retained and attached to the posting copies of related *Certificates of Deposit* as documentary evidence of the effective dates. Extreme care should be exercised that effective dates are always accurately recorded in the manner indicated to insure that interest accruals are properly made.

Each individual record card established shall show the plan, survey, program, or project number, name, address and contract number(s). Ordinarily, only one sheet, which shall be designated as No. 1, will be required for each record card. Additional sheets for a particular record, if necessary, shall be numbered 2, 3, etc. The section for remarks has been provided for the inclusion of any additional information or references.

Section 19

SUBSIDIARY RECORDS—PROJECT ADVANCE RECORD

The Project Advance Record, the General Neighborhood Renewal Plan Advance Record, and the Feasibility Survey Advance Record shall be established in each case upon receipt of an original allocation order bearing the approval of the Urban Renewal Commissioner or the Regional Administrator, as applicable. In establishing a record card for a General Neighborhood Renewal Plan or for a Feasibility Survey, Form H-200.8, *Project Advance Record,* shall be used and adapted by the substitution of the words General Neighborhood Renewal Plan Advance Record or Feasibility Survey Advance Record, as applicable, in the heading and the word Plan or Survey, as applicable, for the word Project in the upper right-hand corner of the card.

The information to be recorded on each *Project Advance Record* card maintained for a project, plan or survey shall be in accordance with the following explanatory remarks which correspond to the parenthetical numbers on Exhibit A of this section (also, if appropriate, reference should be made to the material in Sections 7-10-31 and 7-10-32):

(1) Show date of entry.

(2) Enter the release dates of allocation orders (see instructions in Section 7-10-30) or the effective dates of contracts, contract amendments, contract waivers, disbursements, collections, etc.

(3) Cite posting documents or brief description of transaction.

(4) Enter the amount of the original allocation for advance and increases thereof as shown by approved allocation orders. In connection with the transfer between Old Law projects covered by the same Contract for Advance, enter in this column on the *Project Advance Record* of the transferee project the amount transferred as shown by the memorandum signed by the Regional Administrator or his designee.

(5) Enter the amounts of decreases in allocations for advances as shown by approved allocation orders. In connection with the transfer between Old Law projects covered by the same Contract for Advance, enter in this column on the *Project Advance Record* of the transferor project the amount transferred as shown by the memorandum signed by the Regional Administrator, or his designee.
If an amendatory allocation order decreases the advance net allocation to an amount less than the contract amount, the

project record card shall be appropriately noted, until such time as the amendatory contract is received, to preclude a disbursement of funds which would result in gross disbursements in excess of the amount of the reduced net allocation.

In addition to the above, if an amendatory allocation order calls for a decrease in the advance net allocation to an amount less than the gross amount disbursed to the Local Public Agency by the Federal Government under the related contract, the Administrative Branch shall advise the Regional Director of Urban Renewal by memorandum (with a copy to the Division of Finance and Accounts) fully identifying the discrepancy and requesting him to initiate corrective action. Such request shall be noted on the related project record card and shall be appropriately followed up by the Administrative Branch until correction is accomplished. Until the discrepancy is corrected by an amendatory allocation order, and an amendatory contract, if required, is received in conformity with such allocation order, no entries shall be made on the related project record card.

(6) Entries in column (4) increase the previous balance shown in this column and entries in column (5) decrease the previous balance.

(7) Enter the amount of a Contract for Advance and increases thereof as shown by the executed contract and amendments thereto. In connection with the transfer between Old Law projects covered by the same Contract for Advance, enter in this column on the *Project Advance Record* of the transferee project the amount transferred as shown by the memorandum signed by the Regional Administrator, or his designee.

(8) Enter the amounts of decreases in a Contract for Advance as shown by executed contract amendments and by approved allocation orders on terminated projects. In connection with the transfer between Old Law projects covered by the same Contract for Advance, enter in this column on the *Project Advance Record* of the transferor project the amount transferred as shown by the memorandum signed by the Regional Administrator, or his designee.

(9) Entries in column (7) increase the previous balance shown in this column and entries in column (8) decrease the previous balance.

The use of columns (10), (11) and (12) is no longer necessary.

(13) Enter the amounts of advances disbursed as shown by *Vouchers and Schedules of Payment,* S.F. 1166.

(14) Enter the amounts of advances collected as shown by *Certificates of Deposit,* S.F. 219, and collected by setoff as shown by *Schedules of Voucher Deductions,* S.F. 1096.

(15) Entries in column (13) increase the previous balance in this column and entries in column (14) decrease the previous balance.

(16) Entries in column (7) increase the previous balance in this column and entries in columns (8) and (13) decrease the previous balance.

The reverse of the *Project Advance Record* is divided into four identical sections. Each section shall be used for recording the disbursements and repayments of advances and interest transactions that are applicable to the same interest rate. The interest rate and the factor for interest computation shall be shown in the space provided under the designation Interest Transactions.

(1a) Show date of entry.

(2a) Leave blank unless different from entry date.

(3a) Cite posting document or brief description of transaction.

(4a) Enter the amounts of advances disbursed as shown by *Vouchers and Schedules of Payments.*

(5a) Enter the amounts of advances collected as shown by *Certificates of Deposit* and the amounts of advances collected by setoff as shown by *Schedules of Voucher Deductions.*

Whenever the unobligated balance of advances remaining in the cash account of a Local Public Agency maintained pursuant to an advance contract is returned to the Regional Office, the amount so returned shall be applied as a repayment of the most recent disbursement, then the next most recent disbursement, etc., made to the Local Public Agency. The entire amount shall be applied against the principal only and not against the outstanding interest accrual.

(6a) Entries in column (4a) increase the previous balance in this column and entries in column (5a) decrease the previous balance.

(7a) Enter the beginning date of the interest period. (See Section 7-1-4.)

(8a) Enter the final date of the interest period. (See Section 7-1-4.)

(9a) Enter the number of days in the interest period in accordance with Section 7-1-4.

(10a) Calculate the interest accrual as provided in Section 7-1-4 and enter the amount in this column.

(11a) Enter amounts of interest collected as shown by *Certificates of Deposit* and collected by setoff as shown by *Schedules of Voucher Deductions.*

(12a) Entries in column (10a) increase the previous balance in this column and entries in column (11a) decrease the previous balance.

EXHIBIT A

9/25/61

R-250.9
(12-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

PROJECT ADVANCE RECORD

Project No. _____

Sheet No. _____

SHEET DATE	APPROV. DATE	REFERENCE	ALLOCATION Increase	ALLOCATION Decrease	ALLOCATION Balance	CONTRACT Increase	CONTRACT Decrease	CONTRACT Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

NAME

ADDRESS

CONTRACT NO.

REMARKS:

			CONTRACT AVAILABILITY Increase	CONTRACT AVAILABILITY Decrease	CONTRACT AVAILABILITY Balance	PRINCIPAL Disbursement	PRINCIPAL Repayment	PRINCIPAL Balance	AVAILABLE CONTRACT COMMITMENT			
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

EXHIBIT A (Page 2)

ENTRY DATE	EFF. DATE	REFERENCE	PRINCIPAL			PERIOD		NO. OF DAYS	INTEREST TRANSACTIONS RATE % FACTOR			ENTRY DATE	EFF. DATE	REFERENCE	PRINCIPAL			PERIOD		NO. OF DAYS	INTEREST TRANSACTIONS RATE % FACTOR		
			Debit	Credit	Balance	From	To		Accrued	Collected	Balance				Debit	Credit	Balance	From	To		Accrued	Collected	Balance
(1a)	(2a)	(3a)	(4a)	(5a)	(6a)	(7a)	(8a)	(9a)	(10a)	(11a)	(12a)	(1b)	(2b)	(3b)	(4b)	(5b)	(6b)	(7b)	(8b)	(9b)	(10b)	(11b)	(12b)

ENTRY DATE	EFF. DATE	REFERENCE	PRINCIPAL			PERIOD		NO. OF DAYS	INTEREST TRANSACTIONS RATE % FACTOR			ENTRY DATE	EFF. DATE	REFERENCE	PRINCIPAL			PERIOD		NO. OF DAYS	INTEREST TRANSACTIONS RATE % FACTOR		
			Debit	Credit	Balance	From	To		Accrued	Collected	Balance				Debit	Credit	Balance	From	To		Accrued	Collected	Balance
(1a)	(2a)	(3a)	(4a)	(5a)	(6a)	(7a)	(8a)	(9a)	(10a)	(11a)	(12a)	(1b)	(2b)	(3b)	(4b)	(5b)	(6b)	(7b)	(8b)	(9b)	(10b)	(11b)	(12b)

HEFA-ELSB, Washington, D. C.

Section 20

SUBSIDIARY RECORDS—PROJECT TEMPORARY LOAN RECORD

The *Project Temporary Loan Record,* Form H-200.10, shall be established upon receipt in the Regional Office of an original allocation order bearing the approval of the Urban Renewal Commissioner.

The information to be recorded on each *Project Temporary Loan Record* card maintained for a project shall be in accordance with the following explanatory remarks which correspond to the parenthetical numbers on Exhibit A (also, if appropriate, reference should be made to the material in Section 7-10-11 and 7-10-32):

(1) Show date of entry.

(2) Enter the release dates of allocation orders (see instructions in Section 7-10-30) or the effective dates of contracts, contract amendments, contract waivers, disbursements, collections, etc.

(3) Cite posting document or brief description of transaction.

(4) Enter the amounts of the original allocation and increases thereof as shown by approved allocation orders.

(5) Enter the amounts of decreases in allocations as shown by approved allocation orders or as shown by a *Journal Voucher,* S.F. 1017G, which cancels the available contract commitment. If an amendatory allocation order decreases the loan net allocation to an amount less than the contract amount, the project record card shall be appropriately noted, until such time as the amendatory contract is received, to preclude a disbursement by the Federal Government or a prevalidation of a Form H-200.11 *Prevalidation of Proposed Project Temporary Loan Requisition Under Private Financing,* in an amount greater than the Available Contract Commitment that would be available under the amendatory allocation order.

Also, if an amendatory allocation order provides for a decrease in the loan allocation and the amount of the decrease exceeds the available contract commitment, the amendatory allocation order shall not be recorded in the Project Temporary Loan Record; and the Administrative Division shall advise the Regional Director of Urban Renewal by memorandum (with a copy to the Division of Finance and Accounts), fully identifying the discrepancy and requesting him to initiate corrective action.

Such request shall be noted on the related project record card and shall be appropriately followed up by the Administrative Division until correction is accomplished. Until the discrepancy is corrected by an amendatory allocation order and an amendatory contract, if required, is received in conformity with such allocation order, no entries shall be made on the related project record card.

(6) Entries in column (4) increase the previous balance shown in this column and entries in column (5) decrease the previous balance.

(7) Enter the amount of temporary loan and increases thereof as shown by executed Loan and Grant Contract and amendments thereto.

(8) Enter the amounts of decreases or cancellations as shown in executed Loan and Grant Contract amendments or as shown by a *Journal Voucher* which cancels the available contract commitment.

(9) Enter in pencil the amount of the proposed transfer of funds as shown on the retained copy of Form H-6205, *Request for Consent to Transfer Funds,* upon determination by the Fiscal Unit that the amount of such transfer does not exceed the Available Contract Commitment (see item (b) below). If the Available Contract Commitment is less than the proposed transfer, no entry shall be made and the *Request for Consent to Transfer Funds* shall be returned without prevalidation (see item (c) below). The Fiscal Unit shall maintain a follow-up to insure the prompt return of the signed original which when received shall be used as the basis for the substitution of a permanent entry for the pencil entry. (The word Waiver in column (9) of Form H-200.10 shall be lined out and the column shall be footnoted at the bottom of the form so as to indicate that entries therein represent transfers of funds from the Project Temporary Loan Repayment Fund to the Project Expenditures Account.)

(a) The original and five copies of each *Request for Consent to Transfer Funds* will be submitted by the Regional Director of Urban Renewal to the Administrative Division prior to signature by the Regional Administrator.

(b) If the amount of the proposed transfer of funds does not exceed the Available Contract Commitment, the original and two copies of the Request shall be stamped Prevalidated Per _____ Date _____. One of the prevalidated copies shall be retained for posting purposes and the original and the remaining copies shall be forwarded to the Regional Counsel.

(c) If the Available Contract Commitment is less than the amount of the proposed transfer of funds, the original and

two copies of the Request shall be so noted and no posting shall be made. One copy shall be retained for the Fiscal Project Files and the original and the remaining copies shall be returned to the Regional Director of Urban Renewal.

(d) After the permanent entry has been made, the retained copy shall be conformed to the original Request and forwarded to the Division of Finance and Accounts.

(10) Entries in column (7) increase the previous balance shown in this column and entries in columns (8) and (9) decrease the previous balance.

(11) Enter the amounts of temporary loan disbursements as shown by *Vouchers and Schedules of Payments,* S.F. 1166, or where setoffs are involved as shown by *Schedules of Voucher Deductions,* S.F. 1096.

(12) Enter the amounts of temporary loans collected as shown by *Certificates of Deposit,* S.F. 219, and amounts of temporary loans collected by setoff as shown by *Schedules of Voucher Deductions.* (Collections by setoff are, in effect, from the project repayment account.)

(13) Enter the amounts of temporary loans collected as the result of private financing as shown by *Certificates of Deposit.* The principal amount collected shall be verified with Item B of the related Form H-200.11 (see Exhibit B) and Item B thereof noted with the *Certificate of Deposit* number and the amount of the collection.

(14) Entries in column (11) increase the previous balance in this column and entries in columns (12) and (13) decrease the previous balance.

(15) Enter the sums of Items F and B of Form H-200.11 upon determination that the private financing or refinancing has been completed. The amount of repayment of Federal financing when involved in a particular transaction must be included in the amount entered in this column to offset the effect of the increase of availability by reason of reflecting the repayment in column (13). Where no such repayment is involved, the entry in column (15) is always the amount shown as Item F of Form H-200.11. After this entry has been made, the total of column (15) minus the sum of the totals of columns (16) and (17) must always equal the face amount of the current escrow notes being held.

If the Follow-up Card, based on information contained in Form H-200.46, *Notice of Method of Repayment of Outstanding Preliminary Loans,* has been noted that funds from sources other than from preliminary or temporary loans will be deposited by the Local Public Agency with the Paying Agent,

enter in parentheses the amount of estimated interest included in the escrow note to be cancelled following receipt of the telegram from the Paying Agent advising that sufficient funds have been received to pay the principal of and the interest to maturity on the outstanding preliminary loan notes.[1]

(16) Enter repayments from the project repayment account as shown by Item C-2, Form H-200.11, upon determination that the private financing or refinancing has been completed.
If the Follow-up Card has been noted as indicated in the second paragraph of Item (15) above, enter in this column the principal amount of private financing repaid, following receipt of the telegram from the Paying Agent.[1]

(17) Enter repayments as the result of Federal financing when notes held in escrow fall out of escrow.

(18) Entries in column (15) without parentheses increase the previous balance in this column and entries in columns (16) and (17) without parentheses and in column (15) in parentheses decrease the previous balance.

(19) Entries in columns (7), (13) and (17) without parentheses and entries in parentheses in columns (15) and (20) increase the previous balance in this column and entries without parentheses in columns (8), (9), (11), (15) and (20) decrease the previous balance. This column is not affected by entries in columns (12) and (16).

(20) Enter the net decrease in the Available Contract Commitment (Item F, Form H-200.11, when shown without parentheses) upon determination by the Fiscal Unit that the Available Contract Commitment is not less than the amount required because of the financing or refinancing (see item (b) below). If the Available Contract Commitment is not sufficient, no entry shall be made and the Form H-200.11 shall be returned without prevalidation (see item (c) below). Also if the amount of Item F, Form H-200.11, is shown in parentheses, no entry shall be made in this column at the time of prevalidation. Upon determination that the proposed financing or refinancing has been completed, or has been cancelled, any entry with respect to such financing or refinancing previously made in this column shall be reversed by recording an entry in parentheses for the same amount.

(a) An original and two copies of Form H-200.11 will be submitted to the Administrative Branch (Fiscal Unit) for prevalidation before any advertising for bids for the purchase of notes is undertaken.

[1] The principal amount of the preliminary note(s) being paid can be obtained from the Requisition Agreement in connection with the escrow note being cancelled. The estimated interest included in the escrow note being cancelled can be obtained by deducting the principal amount of the preliminary loan note(s) being paid from the amount of the escrow note being cancelled.

(b) If the Available Contract Commitment is sufficient to cover the additional amount required because of the financing or refinancing, the original and the two copies of Form H-200.11 shall be signed and dated by the Director, Administrative Branch, in the Prevalidated block of the form, the original and one copy forwarded to the Fiscal Management Officer, and one copy retained for recording purposes.

(c) If the Available Contract Commitment is not sufficient to cover the financing or refinancing, all copies of Form H-200.11 shall be so noted. The original and one copy shall be forwarded to the Fiscal Management Officer and the other copy retained for the files of the Fiscal Unit.

(d) The Administrative Branch (Fiscal Unit) shall maintain a follow-up so that the required entries are made promptly following determination that the financing or refinancing has been completed or has been cancelled. The original of Form H-200.11, noted to indicate completion or cancellation, will be transmitted by the Fiscal Management Officer to the Administrative Branch for recording as stated above.

As in the case of the *Project Advance Record,* the reverse of the *Project Temporary Loan Record* is divided into four identical sections. Each section shall be used for recording disbursements and repayments of temporary loan and interest transactions that are applicable to the same interest rate. The interest rate and the factor for interest computation shall be shown in the space provided under the designation Interest Transactions. Only those transactions which pertain to Federal financing, as shown on the face of the form, shall be recorded on the reverse of the *Project Temporary Loan Record.*

(1a) Show date of entry.

(2a) Leave blank unless different from entry date.

(3a) Cite posting document or brief description of transaction.

(4a) Enter the amounts of temporary loan disbursements as shown by *Vouchers and Schedules of Payment.*

(5a) Enter the amounts of temporary loan collected as shown by *Certificates of Deposit* and collected by setoff as shown by *Schedules of Voucher Deductions.*

(6a) Entries in column (4a) increase the previous balance in this column and entries in column (5a) decrease the previous balance.

(7a) Enter the beginning date of the interest period. (See Section 7-1-4.)

(8a) Enter the final date of the interest period. (See Section 7-1-4.)

(9a) Enter the number of days in the interest period in accordance with Section 7-1-4.

(10a) Calculate the interest accrual as provided in Section 7-1-4 and enter the amount in this column.

(11a) Enter amounts of interest collected as shown by *Certificates of Deposit* and collected by setoff as shown by *Schedules of Voucher Deductions.*

(12a) Entries in column (10a) increase the previous balance in this column and entries in column (11a) decrease the previous balance.

EXHIBIT A

R-200.10
(12-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

PROJECT TEMPORARY LOAN RECORD

Project No. _____

Sheet No. _____

ENTRY DATE	EFFECT. DATE	REFERENCE	ALLOCATION Increase	ALLOCATION Decrease	ALLOCATION Balance	CONTRACT Increase	CONTRACT Decrease Cancellations	CONTRACT Decrease Waivers	CONTRACT Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

NAME

ADDRESS

CONTRACT NO.

REMARKS:

			FEDERAL FINANCING Disbursements	FEDERAL FINANCING Repayments from Proj. Repay. a/c	FEDERAL FINANCING Repayments from Private Financing	FEDERAL FINANCING Principal Loan Balance	PRIVATE FINANCING Amount of Escrow Notes	PRIVATE FINANCING Repayments from Proj. Repay. a/c	PRIVATE FINANCING Repayments from Federal Financing	PRIVATE FINANCING Principal Loan Balance	AVAILABLE CONTRACT COMMITMENT	
			(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

EXHIBIT A (Page 2)

ENTRY DATE	EFF. DATE	REFERENCE	PRINCIPAL			PERIOD		NO. OF DATS	INTEREST TRANSACTIONS RATE % FACTOR			ENTRY DATE	EFF. DATE	REFERENCE	PRINCIPAL			PERIOD		NO. OF DATS	INTEREST TRANSACTIONS RATE % FACTOR		
			Debit	Credit	Balance	From	To		Accrued	Collected	Balance				Debit	Credit	Balance	From	To		Accrued	Collected	Balance
(1a)	(2a)	(3a)	(4a)	(5a)	(6a)	(7a)	(8a)	(9a)	(10a)	(11a)	(12a)	(1a)	(2a)	(3a)	(4a)	(5a)	(6a)	(7a)	(8a)	(9a)	(10a)	(11a)	(12a)

ENTRY DATE	EFF. DATE	REFERENCE	PRINCIPAL			PERIOD		NO. OF DATS	INTEREST TRANSACTIONS RATE % FACTOR			ENTRY DATE	EFF. DATE	REFERENCE	PRINCIPAL			PERIOD		NO. OF DATS	INTEREST TRANSACTIONS RATE % FACTOR		
			Debit	Credit	Balance	From	To		Accrued	Collected	Balance				Debit	Credit	Balance	From	To		Accrued	Collected	Balance
(1a)	(2a)	(3a)	(4a)	(5a)	(6a)	(7a)	(8a)	(9a)	(10a)	(11a)	(12a)	(1a)	(2a)	(3a)	(4a)	(5a)	(6a)	(7a)	(8a)	(9a)	(10a)	(11a)	(12a)

HDFA-ELSR, Washington, D. C.

EXHIBIT B

H-200.11
(6-55)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

PREVALIDATION OF PROPOSED PROJECT TEMPORARY LOAN REQUISITION UNDER PRIVATE FINANCING

NAME OF LOCAL PUBLIC AGENCY	PROJECT NUMBER
LOCATION OF PROJECT *(City and State)*	CONTRACT NUMBER

Based upon Certification of Purposes dated _____, 19____ and pertinent fiscal records.

A. AMOUNT OF PROPOSED NON-FEDERAL FINANCING
(including estimated interest to be included in new escrow note) . . . . . $ _____

HOW *ITEM A* AMOUNT WILL BE UTILIZED:

B. REPAYMENT OF PRINCIPAL OF PRESENT FEDERAL (DIRECT) FINANCING, IF ANY. . . . . $

C. REFINANCING OF PRESENT NON-FEDERAL (PRIVATE) FINANCING, IF ANY:

1. Face amount of escrow note and Requisition Agreement to be canceled. . . . . $

2. (Less) Payments from Project Temporary Loan Repayment Fund (Principal Only), if any . . . . . _____

3. Refinancing of present non-Federal financing *(Item C1 minus C2)* . . . . . .

D. PROJECT DEVELOPMENT COSTS *(including interest, if any, in connection with repayment of present Federal and/or Non-Federal financing)*. . . . . $

E. DIFFERENCE BETWEEN (1) ESTIMATED INTEREST IN NEW ESCROW NOTE AND (2) ESTIMATED INTEREST IN ESCROW NOTE TO BE CANCELED *(Show difference in parentheses if (2) is larger than (1))*. . . _____

F. AMOUNT OF PROPOSED FINANCING TO BE CHARGED AGAINST AVAILABLE CONTRACT LOAN COMMITMENT *(Item D plus or minus Item E)*. . . . . _____

G. AMOUNT OF PROPOSED NON-FEDERAL FINANCING
(Sum of Items B, C3, and F) (Equals Item A). . . . . $ _____

Clearance Initials:		Prevalidated:
_____ *Regional Counsel*	_____ *Date*	_____ *Regional Administrative Officer*
_____ *Regional Director of Urban Renewal*	_____ *Date*	_____ *Date*

[ ] FINANCING TRANSACTION COMPLETED [ ] FINANCING TRANSACTION CENCELED

_____ *Signature* _____ *Date*

GPO-87 5482

Section 21

SUBSIDIARY RECORDS—IDENTIFICATION OF DISBURSEMENTS AND REPAYMENTS RECORDED ON PROJECT ADVANCE RECORD AND PROJECT TEMPORARY LOAN RECORD WITH TREASURY NOTES

Interest on each note given to Treasury under the Slum Clearance and Urban Renewal Program accrues on HHFA borrowings under the note on the unrepaid principal amounts disbursed to Local Public Agencies pursuant to advance and loan contracts from the date of disbursement to the Local Public Agency to the date of repayment to HHFA. In order that the Division of Finance and Accounts may compute the interest to be paid to Treasury under each note, each disbursement and each repayment shall be identified on the subsidiary record card with the specific note given to Treasury and shall be reported on Form H-200.48, *Combination Account 101.12 Cash and Report.* (See Section 7-10-17.)

The identifications Notes A, B-1, B-2, B-3, B-4 and B-5 have already been inserted (and therefore no further action is necessary) on each subsidiary ledger card (*Project Advance Record,* Form H-200.8 or *Project Temporary Loan Record,* Form H-200.10) as follows:

(1) Note A in the space after the title of each subsidiary ledger card which on December 31, 1958, reflected an available contract commitment balance, an outstanding advance or loan (either Federal or Private) or a pending private financing transaction. (See Exhibit A.)

(2) Note B-1 after the word Principal in the upper left hand section on the reverse of each subsidiary ledger card which reflected a contract commitment pursuant to a contract which was executed during the six-month period ended June 30, 1959 (see Exhibit B).

(3) Note B-2 after the word Principal in the first open section on the reverse of each subsidiary ledger card (see Exhibit B) which reflected:

(a) a contract commitment pursuant to a contract which was executed during the six-month period ended December 31, 1959;

(b) an allocation order signed during the calendar year ended December 31, 1959, which had not reached contract on that date; or

(c) an amendatory allocation order signed during the calendar year ended December 31, 1959 authorizing the amendment of

a contract executed during that calendar year, but for which the amendatory contract had not been executed as of December 31, 1959.

(4) Note B-3 after the word Principal in the first open section on the reverse of each subsidiary ledger card (see Exhibit C) which reflected an allocation order for an advance or loan, or amendatory allocation order for an increase in advance or loan, signed during the six-month period ended June 30, 1960. If an allocation order or amendatory allocation order was signed during the six-month period ended December 31, 1960, the identification Note B-4 was inserted in the next open block. (See Exhibit C.) If an allocation order or amendatory allocation order was signed during the six-month period ended June 30, 1961, the identification Note B-5 was inserted in the next open block.

The identifications Notes B-6, B-7, B-8, etc., shall be inserted as in (4) above whenever an allocation order or amendatory allocation order is signed in the six-month periods ending December 31, 1961, June 30, 1962, December 31, 1962, etc., respectively.

The instructions above beginning with item (4) do not apply if an amendatory allocation order authorizes the amendment of a contract which was executed prior to January 1, 1959. Such amendatory allocation orders are always identified with Note A instead of the note identification applicable to the six-month period in which the allocation order is signed.

If an allocation order is cancelled before going to contract, or if the contract is cancelled before any disbursements have been made under the contract, the note identification previously entered on the reverse of the subsidiary ledger card shall be lined out.

EXHIBIT A

9/25/61

R-200.10
(12-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

PROJECT TEMPORARY LOAN RECORD

NOTE A

Project No. _____

Sheet No. _____

ENTRY DATE (1)	EFFECT. DATE (2)	REFERENCE (3)	ALLOCATION Increase (4)	ALLOCATION Decrease (5)	ALLOCATION Balance (6)	CONTRACT Increase (7)	CONTRACT Decrease Cancellations (8)	CONTRACT Decrease Waivers (9)	CONTRACT Balance (10)
10/1/58	10/1/58	H-687 Ho	1,000,000 -		1,000,000 -				
11/7/58	11/5/58	Contract No.				1,000,000 -			1,000,000 -
3/2/59	3/2/59	H-687 Amend	200,000 -		1,200,000 -				
3/6/59	3/5/59	Contract Amend				200,000 -			1,200,000 -

NAME

ADDRESS

CONTRACT NO.

REMARKS:

	FEDERAL FINANCING Disbursements (11)	Repayments from Proj. Repay. a/c (12)	Repayments from Private Financing (13)	Principal Loan Balance (14)	PRIVATE FINANCING Amount of Reserve Notes (15)	Repayments from Proj. Repay. a/c (16)	Repayments from Federal Financing (17)	Principal Loan Balance (18)	AVAILABLE CONTRACT COMMITMENT (19)	(20)
11/7/58 11/5/58 Contract No.									1,000,000 -	
3/6/59 3/5/59 Contract Amend									1,200,000 -	
4/1/59 4/1/59 SF 1166 Ho	1,000,000 -			1,000,000 -					200,000 -	
6/1/59 6/1/59 SF 1166 Ho	200,000 -			1,200,000 -					-0-	
6/4/60 6/1/60 SF 1066 Ho. SF 1166 Ho		1,100,000 -		100,000 -					-0-	

EXHIBIT A (Page 2)

Entry Date (1a)	Eff. Date (2a)	Reference (3a)	Principal Debit (4a)	Principal Credit (5a)	Principal Balance (6a)	Period From (7a)	Period To (8a)	No. of Days (9a)	Interest Transactions Rate 3% & Factor 1006897 Accrued (10a)	Collected (11a)	Balance (12a)
7/1/59		SF 1166 Na	1,000,000 -		1,000,000 -						
8/1/59		JV 4/a.				7/1/59	7/31/59	31	2037 67		2037 67
8/31/59		" "				8/1/59	8/31/59	32	2136 98		4174 65
9/30/59		" "				9/1/59	9/30/59	32	2136 98		6311 63
10/31/59		" "				10/1/59	10/31/59	31	2038 35		8349 98
11/30/59		" "				11/1/59	11/30/59	30	1972 41		10322 39
12/31/59	1/1/60	" "				12/1/59	12/31/59	31	2038 35		12360 74
1/31/60	2/1/60	" "				1/1/60	1/31/60	31	2038 35		14399 09
2/29/60	3/1/60	SF 1096 Na		1,000,000 -	- 0 -	2/1/60	2/29/60	29	1907 10		16306 19
3/31/60						3/1/60	3/31/60	31	2038 35		18344 54
4/30/60						4/1/60	4/30/60	30	1972 41		20316 95
5/31/60						5/1/60	5/31/60	31	2038 35		22355 30
6/30/60						6/1/60	6/30/60	30	1972 41		24327 71
7/31/60						7/1/60	7/31/60	31	2038 35		26366 06
8/31/60						8/1/60	8/31/60	31	2038 35		28404 41
9/30/60						9/1/60	9/30/60	30	1972 41		30376 82
10/31/60						10/1/60	10/31/60	31	2038 35		32415 17
11/30/60						11/1/60	11/30/60	30	1972 41		34387 58
12/31/60						12/1/60	12/31/60	31	2038 35		36425 93
1/31/61	2/1/61					1/1/61	1/31/61	31	2038 35		38464 28
2/28/61	3/1/61					2/1/61	2/28/61	28	1841 04		40305 32
3/31/61						3/1/61	3/31/61	31	2038 35		42343 67
4/30/61						4/1/61	4/30/61	30	1972 41		44316 08
5/31/61						5/1/61	5/31/61	31	2038 35		46354 43
6/30/61						6/1/61	6/30/61	30	1972 41		48326 84
7/31/61						7/1/61	7/31/61	31	2038 35		50365 19
8/31/61						8/1/61	8/31/61	31	2038 35		52403 54
9/30/61						9/1/61	9/30/61	30	1972 41		54375 95

(For the purpose of illustration interest has been accrued through June 30, 1961)

Entry Date (1a)	Eff. Date (2a)	Reference (3a)	Principal Debit (4a)	Principal Credit (5a)	Principal Balance (6a)	Period From (7a)	Period To (8a)	No. of Days (9a)	Interest Transactions Rate 3% & Factor 9759.33 Accrued (10a)	Collected (11a)	Balance (12a)
6/1/59		SF 1166 Na	200,000 -		200,000 -						
6/30/59		JV 4/a.				6/1/59	7/1/59	30	616 43		616 43
7/31/59		" "				7/1/59	8/1/59	32	1890 41		2506 84
8/31/59		" "				8/1/59	9/1/59	32	1890 41		4397 25
9/30/60		" "				9/1/60	10/1/60	30	1849 32		6246 57
10/31/60		" "				10/1/60	11/1/60	31	1253 43		7500 00
11/30/60	12/1/60	SF 1096 Na		100,000 -	100,000 -					7500 -	- 0 -
12/31/60		JV 4/a				12/1/60	12/31/60	30	308 22		308 22

Entry Date (1a)	Eff. Date (2a)	Reference (3a)	Principal Debit (4a)	Principal Credit (5a)	Principal Balance (6a)	Period From (7a)	Period To (8a)	No. of Days (9a)	Interest Transactions Rate & Factor Accrued (10a)	Collected (11a)	Balance (12a)

EXHIBIT B

R-290.10
(12-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

PROJECT TEMPORARY LOAN RECORD

Project No. _____

Sheet No. _____

EFFECT DATE	EFFECT. DATE	REFERENCE	ALLOCATION Increase	ALLOCATION Decrease	ALLOCATION Balance	CONTRACT Increase	CONTRACT Decrease Cancellations	CONTRACT Decrease Waivers	CONTRACT Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
3/2/59	3/2/59	H-687 Ho	1,000,000 –		1,000,000 –				
3/4/59	3/2/59	Contract No.				1,000,000 –			1,000,000 –
7/1/59	7/1/59	H-687 Amend	200,000 –		1,200,000 –				
8/15/59	8/13/59	Contract Amend				200,000			1,200,000 –

NAME

ADDRESS

CONTRACT NO.

REMARKS:

			FEDERAL FINANCING Disbursements	FEDERAL FINANCING Repayments from Proj. Repay. a/c	FEDERAL FINANCING Repayments from Private Financing	FEDERAL FINANCING Principal Loan Balance	PRIVATE FINANCING Amount of Reserve Notes	PRIVATE FINANCING Repayments from Proj. Repay. a/c	PRIVATE FINANCING Repayments from Federal Financing	PRIVATE FINANCING Principal Loan Balance	AVAILABLE CONTRACT COMMITMENT	
			(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
3/4/59	3/2/59	Contract No									1,000,000 –	
8/15/59	8/13/59	Contract Amend									1,200,000 –	
9/1/59	9/1/59	SF 1166 No.	1,000,000 –			1,000,000 –					200,000 –	
10/1/59	10/1/59	SF 1166 No.	200,000 –			1,200,000 –					-0 –	
6/4/60	6/1/60	SF 1166 No.		1,100,000 –		100,000 –					-0 –	

EXHIBIT B (Page 2)

Entry Date (1a)	Eff. Date (2a)	Reference (3a)	Principal Note B-1 Debit (4a)	Principal Credit (5a)	Principal Balance (6a)	Period From (7a)	Period To (8a)	No. of Days (9a)	Interest Transactions Rate 3¼% Factor .9733.33 Accrued (10a)	Collected (11a)	Balance (12a)
	9/1/59	SF 1166 No	1,000,000-		1,000,000-						
9/30/59		JV No.				9/1/59	9/30/59	30	3082.19		3082.19
12/31/59		" "				10/1/59	12/31/59	92	9452.06		12534.25
3/31/60		" "				1/1/60	3/31/60	90	9246.58		21780.83
6/30/60	6/1/60	" "				4/1/60	6/30/60	61	6267.13		28047.96
6/30/60	6/1/60	SF 1096 No		1,000,000-	-0-					28047.96	-0-

Entry Date (1b)	Eff. Date (2b)	Reference (3b)	Principal Note B-2 Debit (4b)	Principal Credit (5b)	Principal Balance (6b)	Period From (7b)	Period To (8b)	No. of Days (9b)	Interest Transactions Rate 4¼% Factor .8588.24 Accrued (10b)	Collected (11b)	Balance (12b)
	9/1/59	SF 1166 No	200,000-		200,000-						
9/30/59		JV No.				9/1/59	9/30/59	92	2142.47		2142.47
12/31/59		" "				10/1/59	12/31/59	90	2095.89		4238.36
3/31/60		" "				1/1/60	3/31/60	61	1420.55		5658.91
6/30/60	6/1/60	SF 1096 No	100,000-	100,000-						5658.91	-0-
6/30/60		JV No.				6/1/60	6/30/60	30	349.31		349.31

(For the purpose of illustration interest has been accrued through June 30, 1960)

Entry Date (1c)	Eff. Date (2c)	Reference (3c)	Principal Debit (4c)	Principal Credit (5c)	Principal Balance (6c)	Period From (7c)	Period To (8c)	No. of Days (9c)	Interest Transactions Rate & Factor Accrued (10c)	Collected (11c)	Balance (12c)

Entry Date (1d)	Eff. Date (2d)	Reference (3d)	Principal Debit (4d)	Principal Credit (5d)	Principal Balance (6d)	Period From (7d)	Period To (8d)	No. of Days (9d)	Interest Transactions Rate & Factor Accrued (10d)	Collected (11d)	Balance (12d)

HDTA-91,BB, Washington, D. C.

EXHIBIT C

9/25/61

P-206.10
(12-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

PROJECT TEMPORARY LOAN RECORD

Project No. _____

Sheet No. _____

EFFECT DATE	EFFECT. DATE	REFERENCE	ALLOCATION Increase	ALLOCATION Decrease	ALLOCATION Balance	CONTRACT Increase	CONTRACT Decrease Cancellations	CONTRACT Decrease Waivers	CONTRACT Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
7/1/60	7/1/60	H-687 Ho.	1,000,000 -		1,000,000 -				
7/8/60	7/15/60	Contract No.				1,000,000 -			1,000,000 -
9/1/60	9/1/60	H-687 No. Amend	200,000 -		1,200,000 -				
10/18/60	10/18/60	Contract Amend				200,000 -			1,200,000 -
2/1/61	2/1/61	H-687 No.	100,000 -		1,300,000 -				

NAME

ADDRESS

CONTRACT NO.

REMARKS:

			FEDERAL FINANCING Disbursements	FEDERAL FINANCING Repayments from Proj. Repay. a/c	FEDERAL FINANCING Repayments from Private Financing	Principal Loan Balance	PRIVATE FINANCING Amount of Escrow Notes	PRIVATE FINANCING Repayments from Proj. Repay. a/c	PRIVATE FINANCING Repayments from Federal Financing	Principal Loan Balance	AVAILABLE CONTRACT COMMITMENT	
			(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
7/8/60	7/15/60	Contract No.									1,000,000 -	
8/1/60	8/1/60	SF 1166 No.	1,000,000 -			1,000,000					-0 -	
10/18/60	10/18/60	Contract Amend									200,000 -	
11/1/60	11/1/60	SF 1166 No.	200,000 -			1,200,000 -					-0 -	

EXHIBIT C (Page 2)

Entry Date (1a)	Eff. Date (2a)	Reference (3a)	Principal Note B-3 Debit (4a)	Principal Credit (5a)	Principal Balance (6a)	Period From (7a)	Period To (8a)	No. of Days (9a)	Interest Transactions Rate 4½% & Factor 7891.89 Accrued (10a)	Collected (11a)	Balance (12a)
	9/1/60	SF 1166 7a	1,000,000 -		1,000,000 -						
9/30/60		JV 7a				9/1/60	10/1/60	61	7729.45		7729.45
12/31/60		JV 7a				10/1/60	11/1/60	92	11657.54		19386.99

Entry Date (1a)	Eff. Date (2a)	Reference (3a)	Principal Note B-4 Debit (4a)	Principal Credit (5a)	Principal Balance (6a)	Period From (7a)	Period To (8a)	No. of Days (9a)	Interest Transactions Rate 4½% & Factor 8342.86 Accrued (10a)	Collected (11a)	Balance (12a)
	11/1/60	SF 1166 7a	200,000 -		200,000 -						
12/31/60		JV 7a				11/1/60	11/1/61	61	1462.33		1462.33

Entry Date (1a)	Eff. Date (2a)	Reference (3a)	Principal Debit (4a)	Principal Credit (5a)	Principal Balance (6a)	Period From (7a)	Period To (8a)	No. of Days (9a)	Interest Transactions Rate & Factor Accrued (10a)	Collected (11a)	Balance (12a)

Entry Date (1a)	Eff. Date (2a)	Reference (3a)	Principal Debit (4a)	Principal Credit (5a)	Principal Balance (6a)	Period From (7a)	Period To (8a)	No. of Days (9a)	Interest Transactions Rate & Factor Accrued (10a)	Collected (11a)	Balance (12a)

Section 22

SUBSIDIARY RECORDS—IDENTIFICATION BY INTEREST RATE OF AMOUNTS RECORDED ON PROJECT TEMPORARY LOAN RECORD

Each amount entered on a Form H-200.10, *Project Temporary Loan Record,* in columns (4), (5), (7), (8), (9), (11), (12), (13), (15), (16) and (17) shall be identified by interest rate by inserting the applicable interest rate immediately before the amount. If an amount on a Form H-200.10 pertains to more than one interest rate, each portion of the amount shall be identified with the interest rate applicable thereto. After the initial identification, amounts when entered in the above-listed columns shall be identified by interest rates.

The following explanatory remarks will assist in the identification of amounts shown on the Form H-200.10 by interest rates:

(a) The interest rate applicable to an amount entered in column (4) will be the same as the interest rate in the contract or contract amendment authorized by the allocation order. If the contract or contract amendment has not been executed as of the report date, the interest rate applicable to an allocation order executed subsequent to September 22, 1959, is the interest rate for the six-month period during which the allocation order is approved.

(b) Decreases in allocations, as indicated in column (5), shall be applied first to the most recent allocation increase, then to the next most recent allocation increase, etc., until the full amount has been identified by interest rate.

(c) The interest rate applicable to an amount in column (7) can be determined from the contract or amendment thereto on which the entry is based.

(d) An amount entered in column (8) shall be considered as reducing first the most recent contract increase, then the next most recent contract increase, etc., until the full amount has been identified by interest rate unless the amendment specifies the interest rate.

(e) An amount entered in column (9), representing an approved Transfer of Funds from the Project Temporary Loan Repayment Fund to the Project Expenditures Account, shall be applied first to the reduction of the most recent contract increase, then to the next most recent contract increase, etc., until the full amount has been identified by interest rate.

(f) An amount entered in column (11) can be identified by interest rate by referring to both the date and amount on the reverse of Form H-200.10 where disbursements are shown separately by interest rate. Disbursements are considered to be made on a first-in first-out basis; that is, the amount of a disbursement first reduces the original contract amount, then the first amendatory contract increase, etc., until the full amount of the disbursement has been applied.

(g) An amount entered in column (12) can be identified by interest rate by referring to both the date and amount on the reverse of Form H-200.10. (Such repayments do not restore contract availability.)

(h) An amount entered in column (13) can be identified by interest rate by referring to both the date and amount on the reverse of Form H-200.10. (Amounts appearing in column (13) *do* restore contract availability.)

(i) Columns (15), (16) and (17) shall be analyzed to determine the applicable interest rates. To accomplish this, the dates applicable to entries in columns (11), (12) and (13), together with the dates applicable to entries in columns (15), (16) and (17), must be considered in chronological order.

Section 23

SUBSIDIARY RECORDS—PROJECT CAPITAL GRANT RECORD

The *Project Capital Grant Record,* Form H-200.9, shall be established upon receipt in the Regional Office of an original capital grant reservation bearing the approval of the Urban Renewal Commissioner.

Form H-695, *Project Reservation of Capital Grant Funds,* will be issued to establish the grant reservation for the project which is designated as the first project under the General Neighborhood Renewal Plan. This project will be designated on Form H-695 by the General Neighborhood Renewal Plan number followed by the words (First Project) and a *Project Capital Grant Record,* shall be established upon receipt of such form. The plan number followed by the words (First Project) shall be entered on the *Project Capital Grant Record* in the space after Project No.

The information to be recorded on each *Project Capital Grant Record* card maintained for a project shall be in accordance with the following explanatory remarks which correspond to the parenthetical numbers on Exhibit A (also, if appropriate, reference should be made to the material in Sections 7-10-31 and 7-10-32):

(1) Show date of entry.

(2) Enter the release dates of *Project Reservations of Capital Grant Funds* and allocation orders (see instructions in Section 7-10-30) or the effective dates of contract, contract amendments, disbursements, etc.

(3) Cite posting document or brief description of transaction.

(4) Enter the amount of original reservation as shown by an approved *Project Reservation of Capital Grant Funds* and increases thereof as shown by approved *Project Reservations of Capital Grant Funds* and allocation orders. Beginning with the issuance of the original allocation order, increases in reservation will be made on allocation orders and the amount of the increase can be determined therefrom.[1]

(5) Enter the amounts of reservations cancelled or decreases in reservations as shown on approved *Project Reservations of Capital Grant Funds* and allocation orders or as shown by a *Journal Voucher,* S.F. 1017G, which cancels the undisbursed contract

[1] If after posting an original allocation order, the net reservation does not agree with the net allocation, the Division of Finance and Accounts shall be promptly advised by fully identifying the difference and the related documents.

commitment. Beginning with the issuance of the original allocation order, decreases in reservations will be made on allocation orders and the amount of decrease can be determined therefrom.[1] If an amendatory allocation order decreases the capital grant reservation balance and the net allocation to an amount less than the contract amount, the *Project Capital Grant Record* shall be appropriately noted to preclude disbursement of capital grant funds in excess of the amount of the reduced net allocation as provided by the amendatory allocation order.

In addition to the above, if an amendatory allocation order calls for a decrease in the grant net allocation to an amount less than the gross amount disbursed to the Local Public Agency by the Federal Government under the related contract, the Administrative Branch shall advise the Regional Director of Urban Renewal by memorandum (with a copy to the Division of Finance and Accounts) fully identifying the discrepancy and requesting him to initiate corrective action. Such request shall be noted on the related project record card and shall be appropriately followed up by the Administrative Branch until correction is accomplished. Until the discrepancy is corrected by an amendatory allocation order, and an amendatory contract, if required, is received in conformity with such allocation order, no entries shall be made on the related project record card.

(6) Entries in column (4) without parentheses increase the previous balance in this column and entries in parentheses in column (4) and without parentheses in column (5) decrease the previous balance.

(7) Enter the amount of original allocation as shown on an approved allocation order. After the entry of the original allocation, entries in column (4) without parentheses increase the previous balance in this column and entries in parentheses in column (4) and without parentheses in column (5) decrease the previous balance so that the last amount in this column will always represent the current net allocation.

(8) Enter amounts of original contract and increases thereof as shown by executed contract and amendments thereto.

(9) Enter decreases in amounts of contract as shown by executed contract amendments or as shown by a *Journal Voucher* which cancels the undisbursed contract commitment.

(10) Entries in column (8) increase the previous balance shown in this column and entries in column (9) decrease the previous balance.

(11) Enter amounts of capital grants disbursed as shown by *Vouchers and Schedules of Payments*, S.F. 1166, or where setoffs are involved as shown by *Schedules of Voucher Deductions*, S.F. 1096. If the *Requisition for Capital Grant Payment* indicates that the disbursement is in connection with Major Completion,

[1] If after posting an original allocation order, the net reservation does not agree with the net allocation, the Division of Finance and Accounts shall be promptly advised by fully identifying the difference and the related documents.

the entry for the disbursement shall be cross-referenced to the notation Major Completion which shall be shown in the Remarks block.

(12) Entries in column (8) increase the previous balance in this column and entries in columns (9) and (11) decrease the previous balance.

When a proposed redevelopment or urban renewal plan revision will require the issuance of either (1) an amendatory allocation order or (2) an amendatory allocation order and a revised contract increasing the amount of the capital grant, the Commissioner will establish on a *Project Reservation of Capital Grant Funds* a project reservation in an amount equal to the difference between the amount of the existing capital grant allocation or contract and the amount of the ultimate capital grant requirement as a result of such revision. Upon approval by the Commissioner of the revised redevelopment or urban renewal plan, an allocation order will be executed if required, revising the capital grant allocation.

Items (4) and (5) of the instructions under this heading provide that after the issuance of the original allocation order increases or decreases in capital grant reservations will be made only on allocation orders. Since, as stated above, a revised *Project Reservation of Capital Grant Funds* will be issued whenever a revised redevelopment or urban renewal plan increases the amount of the ultimate capital grant requirements, the following additional instructions are necessary in those instances where a capital grant allocation order previously has been issued:

(1) Upon receipt of such a revised *Project Reservation of Capital Grant Funds* a separate section titled Special Posting—Revised Project Redevelopment Plan shall be established on the *Project Capital Grant Record* for the particular project. (See Exhibit B). The amount of the additional capital grant reservation as shown on the revised *Project Reservation of Capital Grant Funds* shall be recorded in this separate section in accordance with the instructions under this heading for recording approved *Project Reservations of Capital Grant Funds.*

(2) Upon receipt of an amendatory allocation order issued in connection with a revision in an approved redevelopment or urban renewal plan, enter in parentheses in column (4) of the Special Posting section the amount of the reservation previously entered in column (4) of the Special Posting section thus reducing the amount in column (6) of such section to zero. (See Exhibit B.)

(3) After the entry in (2) above has been made, enter the amount of the increase in allocation as shown on the amendatory allocation order in the upper section of the *Project Capital Grant Record* in column (4). (See Exhibit B.)

As previously stated, this procedure relative to revised redevelopment or urban renewal plans shall be followed only in the event that an amendatory allocation order will be required upon approval of the revised plan.

EXHIBIT A

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

PROJECT CAPITAL GRANT RECORD

Project No. __________
Sheet No. __________

NAME
CONTRACT NO.
ADDRESS
REMARKS:

ENTRY DATE	EFFECT. DATE	REFERENCE	RESERVATION			NET ALLOCATION	CONTRACT			DISBURSEMENTS	UNDISBURSED CONTRACT COMMITMENT	
			Increase	Decrease	Balance		Increase	Decrease	Balance			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

H-200.9
(12-54)

EXHIBIT B

H-200.9
(12-58)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

PROJECT CAPITAL GRANT RECORD

Project No. _____

Sheet No. _____

NAME

CONTRACT NO.

ADDRESS

REMARKS:

ENTRY DATE (1)	EFFECT. DATE (2)	REFERENCE (3)	RESERVATION Increase (4)	RESERVATION Decrease (5)	RESERVATION Balance (6)	NET ALLOCATION (7)	CONTRACT Increase (8)	CONTRACT Decrease (9)	CONTRACT Balance (10)	DISBURSEMENTS (11)	UNDISBURSED CONTRACT COMMITMENT (12)	(13)
1/5/59	1/5/59	H-695	250000 00		250000 00							
3/7/59	3/7/59	H-687		5000 00	245000 00	245000 00						
5/2/59	5/2/59	H-687	80000 00		325000 00	325000 00						
		Special Posting - Revision in Approved Redevelopment or Urban Renewal Plan										
4/2/59	4/2/59	H-695	100000 00		100000 00							
5/2/59	5/2/59	Reversal - H-687 Rpcd	(100000 00)		-0-							

Section 24

SUBSIDIARY RECORDS—RELOCATION GRANT RECORD

The *Relocation Grant Record* shall be established upon receipt of an allocation order bearing the approval of the Urban Renewal Commissioner which provides for the allocation of relocation grant funds. In establishing a record card for a Relocation Grant, Form H-200.9, *Project Capital Grant Record,* shall be used and adapted by the substitution of the word Relocation in the heading for the words Project Capital.

The information to be recorded on each *Relocation Grant Record* card maintained for a project shall be in accordance with the following explanatory remarks which correspond to the parenthetical numbers on Exhibit A of this section. (Also, if appropriate, reference should be made to the material in Section 7-10-32.)

(1) Show date of entry.

(2) Enter the release dates of allocation orders (see instructions in Section 7-10-30) or the effective dates of contracts and contract amendments, disbursements, etc.

(3) Cite posting document or brief description of transaction.

(4) Enter the amount of the original allocation for relocation grant and increases thereof as shown by approved allocation orders. (*Project Reservations of Capital Grant Funds* will not be used in connection with relocation grants.)

(5) Enter decreases in allocations as shown by allocation orders or as shown by a *Journal Voucher,* S.F. 1017G, which cancels the undisbursed contract commitment. If an amendatory allocation order decreases the net allocation to an amount less than the contract amount, the *Relocation Grant Record* shall be appropriately noted to preclude an additional disbursement of relocation grant funds in excess of the amount of the reduced net allocation as provided by the amendatory allocation order.

In addition to the above, if an amendatory allocation order calls for a decrease in the grant net allocation to an amount less than the gross amount disbursed to the Local Public Agency by the Federal Government under the related contract, the Administrative Branch shall advise the Regional Director of Urban Renewal by memorandum (with a copy to the Division of Finance and Accounts) fully identifying the discrepancy and requesting him to initiate corrective action. Such request shall be

noted on the related project record card and shall be appropriately followed up by the Administrative Branch until correction is accomplished. Until the discrepancy is corrected by an amendatory allocation order, and an amendatory contract, if required, is received in conformity with such allocation order, no entries shall be made on the related project record card.

(6) Entries in column (4) increase the previous balance in this column and entries in column (5) decrease the previous balance.

(7) Enter the amount of the original allocation for relocation grant as shown by an approval allocation order. After the entry of the original allocation, entries in column (4) increase the previous amount in this column and entries in column (5) decrease the previous amount so that the last figure in this column always represents the current net allocation.

(8) Enter the amount of the relocation grant as shown in the original contract and increases thereof as shown by executed contracts and amendments thereto.

(9) Enter decreases in the amount of the relocation grant as shown by executed contract amendments or as shown by a *Journal Voucher* which cancels the undisbursed contract commitment.

(10) Entries in column (8) increase the previous balance shown in this column and entries in column (9) decrease the previous balance.

(11) Enter amounts of relocation grant payments as shown by *Vouchers and Schedules of Payments,* S.F. 1166, or where setoffs are involved as shown by *Schedules of Voucher Deductions,* S.F. 1096.

(12) Entries in column (8) increase the previous balance in this column and entries in columns (9) and (11) decrease the previous balance.

EXHIBIT A

P-200.3
(.2-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
RELOCATION GRANT RECORD

Project No. _____

Sheet No. _____

NAME

CONTRACT NO.

ADDRESS

REMARKS:

ENTRY DATE	EFFECT. DATE	REFERENCE	RESERVATION						NET ALLOCATION		CONTRACT						DISBURSEMENTS		UNDISCHARGED CONTRACT COMMITMENT			
			Increase		Decrease		Balance				Increase		Decrease		Balance							
(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)	

Section 25

SUBSIDIARY RECORDS—COMMUNITY RENEWAL GRANT RECORD

The Community Renewal Grant Record shall be established upon receipt in the Regional Office of an original Community Renewal Grant allocation order bearing the approval of the Urban Renewal Commissioner, or his designee. Form H-200.20 has been adapted for use as the Community Renewal Grant Record.

The information to be recorded on each *Community Renewal Grant Record* card maintained for a project shall be in accordance with the following explanatory remarks which correspond to the parenthetical numbers on Exhibit A (also, if appropriate, reference should be made to the material in Section 7-10-32):

(1) Show date of entry.

(2) Enter the release date of the Community Renewal Grant allocation order (see instructions in Section 7-10-30) or the effective date of the contract or amendment to such contract.

(3) Cite posting document or brief description of transactions.

(4) Enter amount of grant allocation and increases thereof as shown on the allocation order.

(5) Enter decrease in amount of grant allocation as shown on an amendatory allocation order, or as shown by the *Journal Voucher,* S.F. 1017G, cancelling the undisbursed contract commitment, which was prepared following receipt of the *Certificate of Completion and Final Cost,* Form H-6440. If an amendatory allocation order decreases the net allocation to an amount less than the contract amount, the *Community Renewal Grant Record* shall be appropriately noted to preclude an additional disbursement of community renewal grant funds in excess of the amount of the reduced net allocation as provided by the amendatory allocation order.

(6) Entries in column (4) increase the previous balance in this column and entries in column (5) decrease the previous balance.

(7) Enter amount of grant and increases thereof as shown by an executed contract and executed amendments thereto.

(8) Enter decreases in amount of grant as shown by executed contract amendments and amendatory allocation orders on terminated projects, or as shown by the *Journal Voucher* which cancels the undisbursed contract commitment, prepared following receipt of the *Certificate of Completion and Final Cost.*

(9) Entries in column (7) increase the previous balance in this column and entries in column (8) decrease the previous balance.

(10) Enter the amount of grant funds disbursed as shown by a *Voucher and Schedule of Payments,* S.F. 1166.

(11) Enter the amount of grant funds transferred to Accounts Receivable as shown on an *Invoice,* Form H-216. (This does not refer to those invoices on which no amounts are shown.)

(12) Enter the amount of grant funds refunded by the Public Body as shown on a *Certificate of Deposit,* S.F. 219. (This refers to amounts which had not been previously transferred to Accounts Receivable.)

(13) Entries in column (10) increase the previous balance in this column and entries in columns (11) and (12) decrease the previous balance.

(14) Entries in columns (7), (12) and (16) increase the previous balance in this column and entries in columns (8) and (10) decrease the previous balance.

(15) Enter the amount of grant funds transferred to Accounts Receivable as shown by *Invoices.*

(16) Enter amount of Accounts Receivable collected as shown by *Certificates of Deposit.*

(17) Entries in column (15) increase the previous balance in this column and entries in column (16) decrease the previous balance.

EXHIBIT A

H-200.20 (5-57)

Project No. _____

Contract No. _____

Region No. _____

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
Community Renewal Program

GRANT RECORD
COMMUNITY RENEWAL

NAME:

ADDRESS:

REMARKS:

ENTRY DATE	EFFECTIVE DATE	REFERENCE	ALLOCATION			CONTRACT		
			INCREASES	DECREASES	BALANCE	INCREASES	DECREASES	BALANCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

			GRANTS				UNDISBURSED COMMITMENT	ACCOUNTS RECEIVABLE			
			DISBURSEMENTS	TRANSFERRED TO ACCOUNTS RECEIVABLE	REFUNDS	BALANCE		DEBITS	CREDITS	BALANCE	
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

GPO 840488

Section 30

MEMORANDUM RECORD OF RELEASE AND POSTING DATES

When the Urban Renewal Commissioner advises the Local Public Agency or Public Body, by telegram of his approval of an allocation order or reservation, a teletype is dispatched to the Regional Office identifying the project or program, indicating the amount of the reservation or allocation and specifying the release date. If the release date is not determined by the Urban Renewal Administration, as in the case of an amendatory allocation or reservation, the release date will be determined by the Regional Office. Procedures require that the Director, Administrative Branch, be advised promptly with respect to release dates whether determined by the Urban Renewal Administration or the Regional Office so that documents will be posted to project records on release dates.

An allocation order or reservation received in the Administrative Branch shall be posted in the project records on a date which conforms to the release date. For example, if the document was approved on April 29 but the release date shown in the teletype advice was May 2, the transaction should not be taken into the project records until May 2 and consequently would not be included in the report Form H-200.13 submitted as of April 30. On the other hand, a transaction approved on April 28 with a release date specified as April 29, should be posted as an April transaction and reflected in the report on Form H-200.13 for the project as of the close of business April 30. In the latter case, as well as in all other cases where the related document is not received on the release date, the project record should be posted on the release date and such posting verified when the document is received. The Director, Administrative Branch, on the basis of advance notice of release dates received by him from the Regional Administrator, will be able to control the posting of documents and thus avoid the inclusion of a transaction in a month which does not conform to the release date.

The following memorandum record shall be maintained by the Administrative Branch in each Region to insure that allocation orders and reservations are always posted to project records on the same date as the release date:

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
MEMORANDUM RECORD OF RELEASE AND POSTING
DATES—ALLOCATIONS AND RESERVATIONS
REGION NO. ____

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Program or Project No.	Release Date	Posting Date	Amount (Form H-695)	Amount (Form H-687)	Amount (CRP Allocation Order)	Remarks

(1) Show Program or Project Number.

(2) Show release date.

(3) Indicate posting date to program or project records which shall always conform to release date.

(4) Show amount of reservation and increase or decrease thereof. Show decreases in parentheses.

(5) Show amount of allocation and increase or decrease thereof. Show decreases in parentheses.

(6) Show amount of allocation and increase or decrease thereof. Show decreases in parentheses.

(7) Indicate whether release date was determined by the Urban Renewal Administration or Regional Office. Identify type of allocation or reservation or other pertinent information as may be required.

As of the end of each month, the Director, Administrative Branch, shall furnish the Division of Finance and Accounts with an advice (original and one copy) showing a transcript of all entries made in the Memorandum Record of Release and Posting Dates during the month then ended. Form H-96, *Memorandum,* may be used for this purpose. Such advices shall be prepared and transmitted in sufficient time to reach the Division of Finance and Accounts not later than the third business day following the close of the month.

Section 31

TERMINATIONS

Program procedures have been prescribed for the termination of projects in survey and planning in instances (1) where a contract for survey and planning has not been executed with the Local Public Agency, and (2) where a contract for survey and planning has been executed with the Local Public Agency.

On projects on which survey and planning contracts have not been executed, decreases in the amounts of reservations as shown by approved Forms H-695, *Project Reservation of Capital Grant Funds,* received in the Administrative Branch shall be recorded as provided in items (5) and (6), Section 7-10-23. Decreases in the amounts of allocations for survey and planning as shown by an approved allocation order, received in the Administrative Branch shall be recorded as provided in items (5) and (6), Section 7-10-19.

On projects on which survey and planning contracts have been executed, decreases in reservations as shown by approved Forms H-695 received in the Administrative Branch shall be recorded as provided in items (5) and (6), Section 7-10-23.

Upon receipt in the Administrative Branch of a copy of a letter notifying a Local Public Agency of the effective closing date of a project, the appropriate *Project Advance Record* shall be noted in order to preclude disbursements on and after the effective closing date.

When all actions relative to audit exceptions and suspensions have been completed, an approved amendatory allocation order will be received in the Administrative Branch indicating a reduction in the amount of the existing allocation and contract to the gross amount disbursed to the Local Public Agency. A decrease in the amount of allocation as shown by such an amendatory allocation order shall be recorded as provided in items (5) and (6), Section 7-10-19. A decrease in the amount of contract as shown by such an amendatory allocation order shall be recorded as provided in items (8), (9) and (16) of the same section.

Outstanding advances, accrued interest receivable on advances and related current fiscal year interest earnings on each terminated project on which a determination of uncollectibility has been made on Form H-6308, *Determination of Uncollectible Advance,* shall be transferred promptly to the Division of Finance and Accounts by *Inter Office Transfer Voucher,* Form H-219, prepared in accordance with Exhibit A after

all termination actions (including the posting of the entries provided herein) have been completed. Interest shall be accrued through the date on which the Urban Renewal Commissioner determines the advance to be uncollectible (see Section 7-10-9). The applicable Treasury Note identification shall be shown for each disbursement and repayment (if any) shown on the *Inter Office Transfer Voucher*. Related fiscal and accounting files and records shall be retained in the Regional Office.

If a terminated project is reactivated, or if provision is made for the repayment of the advance and accrued interest thereon applicable to a terminated project from funds becoming available to another project in the area, the Division of Finance and Accounts will, by *Inter Office Transfer Voucher* (see Transaction No. 31, Section 7-10-57), transfer to the applicable Regional Office the amount of such advance and the accrued interest thereon computed through the end of the month preceding the month in which such transfer is made.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location and number of Region)

MONTH RECORDED

RECEIVING OFFICE Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM
86X4034

To transfer the amount of Advance outstanding plus accrued Interest Receivable thereon, and related current fiscal year interest earned on terminated project (number and name of project). Advance determined to be uncollectible by URA Commissioner on 11-25-58 and interest computed through that date.

Advances	Accrued Interest Receivable	Current Fiscal Year Interest Earned
$103,189.48	$2,694.36	$1,344.98

ADVANCES

Rate 3%:

Date	Disbursed	Repaid	Note Identification
1- 3-57	$16,122.00	$	A
10-10-57	14,800.00		A
11-13-57	7,308.00		A
1-28-58	900.00		A
3-25-58	6,710.00		A
6-12-58	29,160.00		A
9-19-58		3,789.52	A
Rate 3-1/2%:			
6-12-58	31,979.00		A
	$106,979.00	$3,789.52	

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51		$104,538.86			
411.41		1,344.98			
	111.41	103,189.48			
	121.41	2,694.36			
(See Transaction No. 30, Section 7-10-57)					
SIGNATURE			SIGNATURE		

Section 32

CANCELLATIONS

CANCELLATION OF UNDISBURSED SURVEY AND/OR PLANNING ADVANCES

Upon completion of the activities under a contract for survey and planning, General Neighborhood Renewal Plan or Feasibility Survey, the cancellation of the undisbursed commitment, if any, will be authorized by Form H-6304, *Allocation Order for Survey and Planning,* signed by the Regional Administrator, or his designee. Provision has been made so that if any other Old Law project, or projects are covered by the same Contract for Advance as an Old Law project on which planning has been completed, the amount of reduction for the Old Law completed project (undisbursed advance) may be transferred to any such Old Law projects on which the planning work has not been completed, provided that the amount transferred to such project will not increase the planning advance available to that project in excess of its planning budget. Entries in the applicable Advance Record shall be made as provided in Items (4), (5), (7) and (8), Section 7-10-19.

CANCELLATION OF UNDISBURSED CAPITAL GRANT AND LOAN BALANCES

An approved original Form H-6204, *Certificate of Completion and of Gross and Net Project Cost,* will be submitted to the Regional Director, Administrative Branch, and the processing of the requisition for final capital grant payment is to be deferred until such receipt. After disbursement of the final capital grant payment, the approved original Form H-6204 will serve as authority to cancel the undisbursed Project Capital Grant, Relocation Capital Grant or Loan contract commitments as shown by the applicable project record card (except that in those cases where a supplemental Completion Certificate is required because of any disputed, contingent or unliquidated costs still outstanding after final settlement, the undisbursed capital grant and temporary loan commitment shall be cancelled on the basis of the supplemental Certificate of Completion). Cancellations shall be documented by *Journal Vouchers,* S.F. 1017G, prepared in duplicate in accordance with Exhibits A, B or C as appropriate. Instructions for the postings to be made to the appropriate project records are contained in Sections 7-10-20, 7-10-23 and 7-10-24. The duplicate copy of each *Journal Voucher* shall be forwarded promptly to the Division of Finance and Accounts for use as the basis for entry in the control records.

CANCELLATION OF UNDISBURSED COMMUNITY RENEWAL GRANT BALANCES

Upon completion of a Community Renewal Program a Form H-6440, *Certificate of Completion and Final Cost (Community Renewal Program)*, will be executed by the Regional Director of Urban Renewal. Upon receipt of the signed original of the certificate by the Regional Director, Administrative Branch, it shall be determined whether a final grant disbursement to or a refund from the Public Body is necessary. After the final grant disbursement has been made to the Public Body or a refund of grant funds previously disbursed has been received from the Public Body, a *Journal Voucher* shall be prepared in duplicate in accordance with Exhibit D to cancel the amount of the undisbursed commitment, if any. The original thereof shall be used to support the entries decreasing the allocation and contract amounts on the *Community Renewal Grant Record* and the copy shall be forwarded to the Division of Finance and Accounts for appropriate entry in the control records.

EXHIBIT A

Standard Form No. 1017G
9 GAO 1630
1017-804

JOURNAL VOUCHER

J. V. No. .....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Slum Clearance and Urban Renewal Program 86X4034 Name of Local Public Agency Project No. _____ Contract No. _____ Postings to Subsidiary Project Temporary Loan Record (Form H-200.10) Column (5) $25,000.00 Column (8) 25,000.00 (A decrease of $25,000.00 in columns (6), (10) and (19) will result from the above postings.) To cancel the available Contract Commitment (column (19) - Form H-200.10) of $25,000.00 remaining after final grant disbursement documented by S.F. 1166 No. ____. Executed Form H-6204, Certificate of Completion and of Gross and Net Project Cost, has been received.		
	TOTAL,		

Prepared by ..... (Signature)

..... (Title)

Approved by ..... (Signature)

..... (Title)

U. S. GOVERNMENT PRINTING OFFICE 1959—O-505318

EXHIBIT B

Standard Form No. 1017G
9 GAO 1030
1017-804

JOURNAL VOUCHER

J. V. No. .....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Slum Clearance and Urban Renewal Program 86X4034 Name of Local Public Agency Project No. _____ Contract No. _____ Postings to Subsidiary Project Capital Grant Record (Form H-200.9): Column (5) $20,000.00 Column (9) 20,000.00 (A decrease of $20,000.00 in columns (6), (7), (10) and (12) will result from the above postings.) To cancel the undisbursed project capital grant contract commitment of $20,000.00 (column (12) - Form H-200.9) remaining after final grant disbursement documented by S.F. 1166 No. _____. Executed Form H-6204, Certificate of Completion and of Gross and Net Project Cost, has been received.		
	TOTAL,		

Prepared by ..... (Signature)

..... (Title)

Approved by ..... (Signature)

..... (Title)

U. S. GOVERNMENT PRINTING OFFICE 1959—O-505318

EXHIBIT C

Standard Form No. 1017G
9 GAO 1020
1017-804

JOURNAL VOUCHER

J. V. No. .....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Slum Clearance and Urban Renewal Program 86X4034 Name of Local Public Agency Project No. _____ Contract No. _____ Postings to Subsidiary Relocation Grant Record (Form H-200.9): Column (5) $5,000.00 Column (9) 5,000.00 (A decrease of $5,000.00 in columns (6), (7), (10) and (12) will result from the above postings.) To cancel the undisbursed relocation grant contract commitment of $5,000.00 (column (12) - Form H-200.9) remaining after final grant disbursement documented by S.F. 1166 No. _____. Executed Form H-6204, Certificate of Completion and of Gross and Net Project Cost, has been received.		
	TOTAL,		

Prepared by ..... (Signature)

..... (Title)

Approved by ..... (Signature)

..... (Title)

U. S. GOVERNMENT PRINTING OFFICE : 1958—O-505318

EXHIBIT D

Standard Form No. 1017G
9 GAO 1030
1017-804

JOURNAL VOUCHER

J. V. No. .....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Community Renewal Program 86X4034 Name of Public Body Address Program No. _____ Contract No. _____ Subsidiary Community Renewal Grant Record posting (Form H-200.20): Column (5) $500.00 Column (8) 500.00 (A decrease of $500.00 in columns (6), (9) and (14) will result from the above postings.) To cancel the undisbursed commitment (column (14) - Community Renewal Grant Record) after final grant disbursement on ___(date)___, S.F. 1166 No. _____ (or upon receipt of refund from Public Body). Executed Form H-6440, Certificate of Completion and Final Cost (Community Renewal Program), has been received.		
	TOTAL,		

Prepared by ..... (Signature)

..... (Title)

Approved by ..... (Signature)

..... (Title)

U. S. GOVERNMENT PRINTING OFFICE : 1956—O-505318

EXHIBIT E

Standard Form No. 1017G
GAO 1630
1017-804

JOURNAL VOUCHER

J. V. No. .....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Demonstration Grant Program 86X4034 Name of Public Body Address Project No. _____ Contract No. _____ Subsidiary Demonstration Grant Record posting (Form H-200.20): Column (5) $650.00 Column (8) 650.00 (A decrease of $650.00 in columns (6), (9) and (14) will result from the above postings.) To cancel the undisbursed commitment (column (14) - Demonstration Grant Record) after final grant disbursement on ___(date)___, S.F. 1166 No. _____ (or upon receipt of refund from Public Body.) Executed memorandum of findings setting forth the final audited costs has been received.		
	TOTAL,		

Prepared by ..... (Signature)

..... (Title)

Approved by ..... (Signature)

..... (Title)

U. S. GOVERNMENT PRINTING OFFICE : 1956—O-505318

Section 40

REPORTS—GENERAL

Section 7-1-8 contains instructions with respect to the forwarding of the reports referred to in Sections 7-10-41 through 7-10-47 to the Division of Finance and Accounts.

The reports described in Sections 7-10-42 through 7-10-45 (including initial reports for new projects) shall be prepared each month-end, except that a project which has been previously reported shall not be reported again until the end of the month during which a transaction, or transactions, have been recorded in the project records changing the information shown on the last report submitted for that project. For example, if no transactions are recorded on any of the subsidiary project record cards pertaining to project (A) during the period April 1 through June 30, of the same year, the project report submitted for project (A) as of March 31, of that year, (assuming it was the last previous report submitted for project (A)) will serve as the report for that project for the periods ending April 30, May 31, and June 30 of that year, as well. Reports required because of changes in information previously reported must be complete in every respect. A current file of project reports, which shall include only the most recent report prepared for each project, shall be maintained in each Regional Office.

Section 41

REPORTS—STATEMENT OF GENERAL LEDGER BALANCES

As of the end of each month after all entries for the month have been posted:

(1) the balances for Advances, Accrued Interest Receivable—Advances, Temporary Loans and Accrued Interest Receivable—Temporary Loans as shown by the subsidiary advance and loan record cards;

(2) the disbursements that have been made for Project Capital and Relocation Grants as shown by the subsidiary project capital grant and relocation grant record cards; and

(3) the balances for Community Renewal Grants and Accounts Receivable as shown by the subsidiary community renewal grant records shall be totalled separately. Each such total shall be verified and reconciled with the balances in the applicable general ledger account. A trial balance of the general ledger accounts shall then be taken and reported on Form H-200.12, *Statement of General Ledger Balances* (Exhibit A) which shall indicate the date of submission and shall be certified correct by the Director, Administrative Branch, or his designee. As of June 30 of each year, a post closing trial balance shall be submitted immediately after fiscal year-end closing entries have been made.

EXHIBIT A

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

N-200.12
(8-61)

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

STATEMENT OF GENERAL LEDGER BALANCES

as of _____, 19___

Region _____

ACCOUNT NUMBER	ACCOUNT TITLE	AMOUNT
	D E B I T S	
101.11	Cash in Transit	$ (1)
101.12	Cash	(2)
101.13	Cash - Inspection and Audit Fees	(3)
101.14	Cash - Grant Funds	(4)
111.16	Temporary Loans	(5)
111.41	Advances	(6)
121.16	Accrued Interest Receivable - Temporary Loans	(7)
121.41	Accrued Interest Receivable - Advances	(8)
131.22	Accounts Receivable - Inspection and Audit Fees	(9)
131.25	Accounts Receivable - Demonstration Grants	(10)
131.26	Accounts Receivable - Community Renewal Grants	(11)
		(12)
		(13)
		(14)
	Total Debits	$ (15)
	C R E D I T S	
201.11	Accounts Payable	$ (16)
221.12	Inspection and Audit Fees	(17)
221.19	Courtesy Deposits	(18)
*321.22	Cumulative Project Capital Grants	(19)
*321.23	Cumulative Relocation Grants	(20)
*321.25	Cumulative Demonstration Grants	(21)
*321.26	Cumulative Community Renewal Grants	(22)
331.51	Regional Office Books - Account with Central Office	(23)
411.16	Interest Earned - Temporary Loans	(24)
411.41	Interest Earned - Advances	(25)
*541.12	Project Capital Grants	(26)
*541.13	Relocation Grants	(27)
*541.15	Demonstration Grants	(28)
*541.16	Community Renewal Grants	(29)
		(30)
		(31)
		(32)
	Total Credits	$ (33)

Date submitted _____, 19___ Certified correct _____

* Indicates negative item.

Section 42

REPORTS—PROJECT CAPITAL GRANTS, ADVANCES AND LOANS

A separate Form H-200.13, *Project Capital Grants, Advances and Loans* (Exhibit A) shall be submitted by individual project, General Neighborhood Renewal Plan or Feasibility Survey. With respect to General Neighborhood Renewal Plan and Feasibility Survey, the title of the form shall be changed to General Neighborhood Renewal Plan or Feasibility Survey, as appropriate, and the word Plan or Survey substituted for Project in Item (5) of the form.

The amount of reservation recorded in connection with a revision in an approved redevelopment or urban renewal plan shall be reported separately on Form H-200.13 under the notation "Special Posting—Revision in Approved Redevelopment or Urban Renewal Plan" which shall be inserted above item (4) of the separate report. (See Exhibit B of this section and Exhibit B of Section 7-10-23.) However, such separate report shall not be prepared if the amendatory allocation order issued in connection with a revision in an approved redevelopment or urban renewal plan is recorded in the same month as the reservation. When the amendatory allocation order is received and recorded in a month subsequent to the month in which the reservation was recorded and reported, a Form H-200.13 shall be prepared to show the change in the upper section of the *Project Capital Grant Record.* The actual amount of change shall be footnoted to indicate that the "Special Posting—Revision in Approved Redevelopment or Urban Renewal Plan" section has been reduced to zero. This will serve to cancel the separate report previously submitted. (See Exhibit C of this section and Exhibit B of Section 7-10-23.)

When a project has been terminated and after all termination actions have been completed, including the posting of the entries required by the amendatory allocation order but before the posting of the entries transferring to the Central Office the outstanding advance and accrued interest thereon, a final Form H-200.13 shall be prepared, in the same manner that the monthly report is prepared, and transmitted to the Division of Finance and Accounts. The words *PROJECT TERMINATED* and the date of termination shall be shown on the report.

The reservation established for the project which is designated as the first project under a General Neighborhood Renewal Plan shall be reported separately on Form H-200.13 in accordance with the instructions hereunder applicable for reporting Project Capital Grants. The word Plan should be substituted for Project in Item (5) of the

form and the words First Project entered after the entry of the plan number. When a project number is assigned, it shall be substituted for the plan number on Form H-200.13 and subsequent reports on Form H-200.13 shall show the assigned project number and contain the notation Formerly Plan No. ——— (First Project).

All the information necessary to prepare Forms H-200.13 shall be obtained from the subsidiary ledger cards maintained for each project; namely, the Advance, Loan and Capital Grant Records. The information to be reported on the Form H-200.13 shall be in accordance with the following explanatory remarks which correspond to the parenthetical numbers of Exhibit A:

(1) Show month-end as of which the report is prepared.

(2) Enter the name of the Local Public Agency.

(3) Enter the city and State in which the Local Public Agency is located.

(4) Enter the number of the Region preparing the report.

(5) Enter the number of the project being reported.

Instructions for column (11)—Items (6)(a) through (8)(q):

(6)(a) Enter amount of increase of Reservation since prior report as shown in column (4) of Form H-200.9, *Project Capital Grant Record.*

(b) Enter amount of decrease of Reservation since prior report as shown in column (5) of Form H-200.9.

(c) Enter difference between items (6)(a) and (6)(b). If item (6)(b) exceeds item (6)(a), show the difference in parentheses or if item (6)(a) exceeds item (6)(b), show the difference without parentheses.

(d) Enter difference between the Net Allocation as of the date of the report being prepared (current report) and the Net Allocation as of the date of the prior report. If the prior report Net Allocation exceeds the current report Net Allocation, show difference in parentheses. If the current report Net Allocation exceeds the prior report Net Allocation, show difference without parentheses.

(e) Enter amount of increase of Contract since prior report as shown in column (8) of Form H-200.9.

(f) Enter amount of decrease of Contract since prior report as shown in column (9) of Form H-200.9.

(g) Enter difference between items (6)(e) and (6)(f). If item (6)(f) exceeds item (6)(e), show difference in parentheses or if item (6)(e) exceeds item (6)(f), show difference without parentheses.

(h) Enter amount of disbursement(s) since prior report as shown in column (11) of Form H-200.9. If the notation Major Completion appears on Form H-200.9, the same notation shall be shown after the word Disbursement on this line.

(i) Enter difference between Undisbursed Contract Commitment as shown by prior report and Undisbursed Contract Commitment as shown by current report. If Undisbursed Contract Commitment as shown by prior report is greater than Undisbursed Contract Commitment as shown by current report, show difference in parentheses or if the reverse is true, show difference without parentheses.

(7)(a) Enter amount of increase of Allocation since prior report as shown in column (4) of Form H-200.8, *Project Advance Record.*

(b) Enter amount of decrease of Allocation since prior report as shown in column (5) of Form H-200.8.

(c) If item (7)(b) exceeds item (7)(a), show difference in parentheses. If item (7)(a) exceeds item (7)(b), show difference without parentheses.

(d) Enter amount of increase of Contract since prior report as shown in column (7) of Form H-200.8.

(e) Enter amount of decrease of Contract since prior report as shown in column (8) of Form H-200.8.

(f) If item (7)(e) exceeds item (7)(d), show difference in parentheses. If item (7)(d) exceeds item (7)(e), show difference without parentheses.

The use of items (g), (h) and (i) is no longer necessary.

(j) Enter amount of disbursement(s) since prior report as shown in column (13) of Form H-200.8.

(k) Enter amount of repayment(s) since prior report as shown in column (14) of Form H-200.8.

(l) Enter difference between items (7)(j) and (7)(k). If item (7)(k) exceeds item (7)(j), show difference in parentheses. If item (7)(j) exceeds item (7)(k), show difference without parentheses.

(m) Enter difference between amount of Available Contract Commitment as of date of prior report and amount of Available Contract Commitment as of date of current report. If amount of Available Contract Commitment as of date of prior report exceeds amount of Available Contract Commitment as of date of current report, show difference in parentheses, or if the reverse, show difference without parentheses.

(8)(a) Enter amount of increase of Allocation since prior report as shown in column (4) of Form H-200.10, *Project Temporary Loan Record.*

(b) Enter amount of decrease of Allocation since prior report as shown in column (5) of Form H-200.10.

(c) Enter difference between items (8)(a) and (8)(b). If item (8)(b) exceeds item (8)(a), show difference in parentheses.

If item (8)(a) exceeds item (8)(b), show difference without parentheses.

(d) Enter amount of increase of Contract since prior report as shown in column (7) of Form H-200.10.

(e) Enter amount of decrease of Contract because of cancellation since prior report as shown in column (8) of Form H-200.10.

(f) Enter amount of decrease of Contract since prior report as shown in column (9) of Form H-200.10.

(g) Enter difference between item (8)(d) and items (8)(e) plus (8)(f). If items (8)(e) plus (8)(f) exceed item (8)(d), show difference in parentheses. If item (8)(d) exceeds items (8)(e) plus (8)(f), show difference without parentheses.

(h) Enter amount of Disbursement(s) since prior report as shown in column (11) of Form H-200.10.

(i) Enter amount of Repayment(s) from Project Temporary Loan Repayment Fund since prior report as shown in column (12) of Form H-200.10.

(j) Enter amount of Repayment(s) from Private Financing since prior report as shown in column (13) of Form H-200.10.

(k) Enter difference between items (8)(h) and items (8)(i) plus (8)(j). If items (8)(i) plus (8)(j) exceed item (8)(h), show difference in parentheses. If item (8)(h) exceeds items (8)(i) plus (8)(j), show difference without parentheses.

(l) Enter the amount of additions to Escrow Notes since prior report as shown in column (15) of Form H-200.10.

(m) Enter amount of Repayment(s) from Project Temporary Loan Repayment Fund since prior report as shown in column (16) of Form H-200.10.

(n) Enter amount of Repayment(s) from Federal Financing since prior report as shown in column (17) of Form H-200.10.

(o) Enter difference between item (8)(l) and items (8)(m) and (8)(n). If items (8)(m) plus (8)(n) exceed item (8)(l), show difference in parentheses. If item (8)(l) exceeds items (8)(m) plus (8)(n), show difference without parentheses.

(p) Enter difference between amount of Available Contract Commitment as of date of prior report and amount of Available Contract Commitment as of date of current report. If amount of Available Contract Commitment as of date of prior report exceeds amount of Available Contract Commitment as of date of current report, show difference in

parentheses, or if the reverse, show difference without parentheses.

(q) Enter difference between (1) amount(s) entered without parentheses and (2)amount(s) entered with parentheses in column (20) of Form H-200.10 since prior report. If (1) exceeds (2), show difference without parentheses, or if reverse, show difference with parentheses.

Instructions for column (12)—Items (6)(a) through (8)(q):

(6)(a) Foot column (4) of Form H-200.9, *Project Capital Grant Record,* and enter total here.

(b) Foot column (5) of Form H-200.9 and enter total here.

(c) Enter balance from column (6) of Form H-200.9.

(d) Enter Net Allocation from column (7) of Form H-200.9.

(e) Foot column (8) of Form H-200.9 and enter total here.

(f) Foot column (9) of Form H-200.9 and enter total here.

(g) Enter balance from column (10) of Form H-200.9.

(h) Foot column (11) of Form H-200.9 and enter total here.

(i) Enter Undisbursed Contract Commitment from column (12) of Form H-200.9.

(7)(a) Foot column (4) of Form H-200.8, *Project Advance Record,* and enter total here.

(b) Foot column (5) of Form H-200.8 and enter total here.

(c) Enter balance from column (6) of Form H-200.8.

(d) Foot column (7) of Form H-200.8 and enter total here.

(e) Foot column (8) of Form H-200.8 and enter total here.

(f) Enter balance from column (9) of Form H-200.8.

(g) Foot column (10) of Form H-200.8 and enter total here.

(h) Foot column (11) of Form H-200.8 and enter total here.

(i) Enter balance from column (12) of Form H-200.8.

(j) Foot column (13) of Form H-200.8 and enter total here.

(k) Foot column (14) of Form H-200.8 and enter total here.

(l) Enter balance from column (15) of Form H-200.8.

(m) Enter Available Contract Commitment from column (16) of Form H-200.8.

(8)(a) Foot column (4) of Form H-200.10, *Project Temporary Loan Record,* and enter total here.

(b) Foot column (5) of Form H-200.10 and enter total here.

(c) Enter balance from column (6) of Form H-200.10.

(d) Foot column (7) of Form H-200.10 and enter total here.

(e) Foot column (8) of Form H-200.10 and enter total here.

(f) Foot column (9) of Form H-200.10 and enter total here.

(g) Enter balance from column (10) of Form H-200.10.

(h) Foot column (11) of Form H-200.10 and enter total here.
(i) Foot column (12) of Form H-200.10 and enter total here.
(j) Foot column (13) of Form H-200.10 and enter total here.
(k) Enter balance from column (14) of Form H-200.10.
(l) Foot column (15) of Form H-200.10 and enter total here.
(m) Foot column (16) of Form H-200.10 and enter total here.
(n) Foot column (17) of Form H-200.10 and enter total here.
(o) Enter balance from column (18) of Form H-200.10.
(p) Enter Available Contract Commitment from column (19) of Form H-200.10.
(q) Foot column (20) of Form H-200.10 and enter the result here. (Column (20) of Form H-200.10 will contain figures with and without brackets; however, the amount of the net footing will always be a figure without brackets.)

(9) Enter the date the report is transmitted to the Division of Finance and Accounts.

(10) The Director, Administrative Branch, or his designee, shall certify the report.

EXHIBIT A

HOUSING AND HOME FINANCE AGENCY
Slum Clearance and Urban Renewal Program
PROJECT CAPITAL GRANTS, ADVANCES AND LOANS

H-200.13
(5-59)

(1) Period ended _____, 19____

(4) Region No. _____

(2) Name _____

(5) Project No. _____

(3) Location _____

		Amount of Change Since Prior Report (11)	Total of Balance as of Above Date (12)	
(6) Capital Grants				
(a) Reservation-Increase	_____	$	$	_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____	_____	_____	_____
(d) Net Allocation	_____	_____	_____	_____
(e) Contract-Increase	_____			_____
(f) -Decrease	_____	_____	_____	_____
(g) -Balance	_____	_____	_____	_____
(h) Disbursements	_____	_____	_____	_____
(i) Undisbur. Contract Comm..	_____	_____	_____	_____
(7) Advances				
(a) Allocation-Increase	_____			_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____	_____	_____	_____
(d) Contract-Increase	_____			_____
(e) -Decrease	_____	_____	_____	_____
(f) -Balance	_____	_____	_____	_____
(g) Contract Avail.-Increase.	::::::::::::	::::::::::::	::::::::::::	::::::::::::
(h) -Decrease.	::::::::::::	::::::::::::	::::::::::::	::::::::::::
(i) -Balance .	::::::::::::	::::::::::::	::::::::::::	::::::::::::
(j) Principal-Disbursement ..	_____			_____
(k) -Repayment	_____	_____	_____	_____
(l) -Balance	_____	_____	_____	_____
(m) Avail. Contract Comm. ...	_____	_____	_____	_____
(8) Temporary Loans				
(a) Allocation-Increase	_____			_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____	_____	_____	_____
(d) Contract-Increase	_____			_____
(e) -Cancellations ..	_____			_____
(f) -Waivers	_____	_____	_____	_____
(g) -Balance	_____	_____	_____	_____
(h) Fed.Fin.-Disbursements ..	_____			_____
-Repayts. from:				
(i) -Proj.Repay.A/C.	_____			_____
(j) -Priv. Fin.	_____	_____	_____	_____
(k) -Prin. Loan Bal..	_____	_____	_____	_____
(l) Priv.Fin.-Amt.Esc.Notes .	_____			_____
-Repayts. from:				
(m) -Proj.Repay.A/C	_____			_____
(n) -Fed. Fin.	_____	_____	_____	_____
(o) -Prin.Loan Bal..	_____	_____	_____	_____
(p) Avail. Contract Comm. ...	_____	_____	_____	_____
(q) Preval. Priv. Fin.	_____	_____	_____	_____

(9) Date submitted _____, 19____

(10) Certified correct _____

EXHIBIT B

HOUSING AND HOME FINANCE AGENCY
Slum Clearance and Urban Renewal Program
PROJECT CAPITAL GRANTS, ADVANCES AND LOANS

Special Posting-Revision in Approved Redevelopment or Urban Renewal Plan

H-200.13
(5-59)

(1) Period ended _____, 19____

(4) Region No. _____

(2) Name _____

(5) Project No. _____

(3) Location _____

		Amount of Change Since Prior Report (11)	Total of Balance as of Above Date (12)	
(6) Capital Grants				
(a) Reservation-Increase		$ 100,000.00	$ 100,000.00	
(b) -Decrease				
(c) -Balance		100,000.00	100,000.00	
(d) Net Allocation				
(e) Contract-Increase				
(f) -Decrease				
(g) -Balance				
(h) Disbursements				
(i) Undisbur. Contract Comm..				
(7) Advances				
(a) Allocation-Increase				
(b) -Decrease				
(c) -Balance				
(d) Contract-Increase				
(e) -Decrease				
(f) -Balance				
(g) Contract Avail.-Increase.				
(h) -Decrease.				
(i) -Balance .				
(j) Principal-Disbursement ..				
(k) -Repayment				
(l) -Balance				
(m) Avail. Contract Comm. ...				
(8) Temporary Loans				
(a) Allocation-Increase				
(b) -Decrease				
(c) -Balance				
(d) Contract-Increase				
(e) -Cancellations ..				
(f) -Waivers				
(g) -Balance				
(h) Fed.Fin.-Disbursements ..				
-Repayts. from:				
(i) -Proj.Repay.A/C.				
(j) -Priv. Fin.				
(k) -Prin. Loan Bal..				
(l) Priv.Fin.-Amt.Esc.Notes .				
-Repayts. from:				
(m) -Proj.Repay.A/C				
(n) -Fed. Fin.				
(o) -Prin.Loan Bal..				
(p) Avail. Contract Comm. ...				
(q) Preval. Priv. Fin.				

(9) Date submitted _____, 19____

(10) Certified correct _____

EXHIBIT C

HOUSING AND HOME FINANCE AGENCY
Slum Clearance and Urban Renewal Program
PROJECT CAPITAL GRANTS, ADVANCES AND LOANS

H-200.13
(5-59)

(1) Period ended _____, 19____ (4) Region No. _____

(2) Name _____ (5) Project No. _____

(3) Location _____

		Amount of Change Since Prior Report (11)	Total of Balance as of Above Date (12)	
(6) Capital Grants				
(a) Reservation-Increase		$ 80,000.00*	$ 325,000.00	
(b) -Decrease				
(c) -Balance		80,000.00	325,000.00	
(d) Net Allocation		80,000.00	325,000.00	
(e) Contract-Increase				
(f) -Decrease				
(g) -Balance				
(h) Disbursements				
(i) Undisbur. Contract Comm..				
(7) Advances				
(a) Allocation-Increase				
(b) -Decrease				
(c) -Balance				
(d) Contract-Increase				
(e) -Decrease				
(f) -Balance				
(g) Contract Avail.-Increase.				
(h) -Decrease.				
(i) -Balance .				
(j) Principal-Disbursement ..				
(k) -Repayment				
(l) -Balance				
(m) Avail. Contract Comm. ...				
(8) Temporary Loans				
(a) Allocation-Increase				
(b) -Decrease				
(c) -Balance				
(d) Contract-Increase				
(e) -Cancellations ..				
(f) -Waivers				
(g) -Balance				
(h) Fed.Fin.-Disbursements ..				
-Repayts. from:				
(i) -Proj.Repay.A/C.				
(j) -Priv. Fin.				
(k) -Prin. Loan Bal..				
(l) Priv.Fin.-Amt.Esc.Notes .				
-Repayts. from:				
(m) -Proj.Repay.A/C				
(n) -Fed. Fin.				
(o) -Prin.Loan Bal..				
(p) Avail. Contract Comm. ...				
(q) Preval. Priv. Fin.				

(9) Date submitted _____, 19____

(10) Certified correct _____

*Special Posting-Revision if Approved Redevelopment or Urban Renewal Plan has been reduced to zero.

Section 43

REPORTS—RELOCATION GRANTS

A separate Form H-200.13, *Project Capital Grants, Advances and Loans,* the title of which shall be changed to Relocation Grants (Exhibit A) shall be submitted by individual project. The word Capital in item (6) of the form shall be lined out. The information to be reported shall be in accordance with the following explanatory remarks which correspond to the parenthetical numbers on Exhibit A:

(1) Enter the month-end as of which the report is prepared.

(2) Enter the name of the Local Public Agency.

(3) Enter the city and State in which the Local Public Agency is located.

(4) Enter the number of the Region preparing the report.

(5) Enter the number of the project being reported.

Instructions for Column (11)—Items (6)(a) through (6)(i):

(6)(a) Enter amount of increase since prior report as shown in column (4) of the *Relocation Grant Record.*

(b) Enter amount of decrease since prior report as shown in column (5) of the *Relocation Grant Record.*

(c) Enter difference between items (6)(a) and (6)(b). If item (6)(b) exceeds item (6)(a), show the difference in parentheses, or if item (6)(a) exceeds item (6)(b), show the difference without parentheses.

(d) Enter difference between the Net Allocation as of the date of the report being prepared (current report) and the Net Allocation as of the date of the prior report. If the prior report Net Allocation exceeds the current report Net Allocation, show the difference in parentheses. If the current report Net Allocation exceeds the prior report Net Allocation, show the difference without parentheses.

(e) Enter amount of increase of Contract since prior report as shown in column (8) of the *Relocation Grant Record.*

(f) Enter amount of decrease of Contract since prior report as shown in column (9) of the *Relocation Grant Record.*

(g) Enter differences between items (6)(e) and (6)(f). If item (6)(f) exceeds item (6)(e), show difference in parentheses, or if item (6)(e) exceeds item (6)(f), show difference without parentheses.

(h) Enter amount of disbursement(s) since prior report as shown in column (11) of the *Relocation Grant Record.*

(i) Enter difference between the Undisbursed Contract Commitment as shown by the prior report and the Undisbursed Contract Commitment as shown by the current report. If the Undisbursed Contract Commitment as shown by the prior report is greater than the Undisbursed Contract Commitment as shown by the current report, show the difference in parentheses, or if the reverse is true, show the difference without parentheses.

Instructions for column (12)—Items (6)(a) through (6)(i):

(6)(a) Foot column (4) of the *Relocation Grant Record* and enter total here.

(b) Foot column (5) of the *Relocation Grant Record* and enter total here.

(c) Enter balance from column (6) of the *Relocation Grant Record.*

(d) Enter the Net Allocation from column (7) of the *Relocation Grant Record.*

(e) Foot column (8) of the *Relocation Grant Record* and enter total here.

(f) Foot column (9) of the *Relocation Grant Record* and enter total here.

(g) Enter balance from column (10) of the *Relocation Grant Record.*

(h) Foot column (11) of the *Relocation Grant Record* and enter total here.

(i) Enter the Undisbursed Contract Commitment from column (12) of the *Relocation Grant Record.*

(7) Not applicable.

(8) Not applicable.

(9) Show date of submission to the Division of Finance and Accounts.

(10) The Director, Administrative Branch, or his designee, shall certify the report.

EXHIBIT A

HOUSING AND HOME FINANCE AGENCY
Slum Clearance and Urban Renewal Program
~~XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX~~ RELOCATION GRANTS

H-200.13
(5-59)

(1) Period ended _____, 19____

(4) Region No. _____

(2) Name _____

(5) Project No. _____

(3) Location _____

		Amount of Change Since Prior Report (11)	Total of Balance as of Above Date (12)	
(6) ~~XXXXXX~~ Grants				
(a) Reservation-Increase	_____	$	$	_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____			_____
(d) Net Allocation	_____			_____
(e) Contract-Increase	_____			_____
(f) -Decrease	_____	_____	_____	_____
(g) -Balance	_____			_____
(h) Disbursements	_____			_____
(i) Undisbur. Contract Comm..	_____			_____
(7) Advances				
(a) Allocation-Increase	_____			_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____			_____
(d) Contract-Increase	_____			_____
(e) -Decrease	_____	_____	_____	_____
(f) -Balance	_____			_____
(g) Contract Avail.-Increase.	:::::::::::::	:::::::::::::	:::::::::::::	:::::::::::::
(h) -Decrease.	:::::::::::::	:::::::::::::	:::::::::::::	:::::::::::::
(i) -Balance .	:::::::::::::	:::::::::::::	:::::::::::::	:::::::::::::
(j) Principal-Disbursement ..	_____			_____
(k) -Repayment	_____	_____	_____	_____
(l) -Balance	_____			_____
(m) Avail. Contract Comm. ...	_____			_____
(8) Temporary Loans				
(a) Allocation-Increase	_____			_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____			_____
(d) Contract-Increase	_____			_____
(e) -Cancellations ..	_____			_____
(f) -Waivers	_____	_____	_____	_____
(g) -Balance	_____			_____
(h) Fed.Fin.-Disbursements ..	_____			_____
-Repayts. from:				
(i) -Proj.Repay.A/C.	_____			_____
(j) -Priv. Fin.	_____	_____	_____	_____
(k) -Prin. Loan Bal..	_____			_____
(l) Priv.Fin.-Amt.Esc.Notes .	_____			_____
-Repayts. from:				
(m) -Proj.Repay.A/C	_____			_____
(n) -Fed. Fin.	_____	_____	_____	_____
(o) -Prin.Loan Bal..	_____			_____
(p) Avail. Contract Comm. ...	_____			_____
(q) Preval. Priv. Fin.	_____			_____

(9) Date submitted _____, 19____

(10) Certified correct _____

Section 44

REPORTS—COMMUNITY RENEWAL GRANTS

A separate Form H-200.13, *Project Capital Grants, Advances and Loans,* the title of which shall be changed to *Community Renewal Grants* (Exhibit A), shall be submitted by individual program. The word Capital in Item (6) of the form shall be lined out. The information to be reported shall be in accordance with the following explanatory remarks which correspond to the parenthetical numbers on Exhibit A:

(1) Enter the month-end as of which the report is prepared.

(2) Enter the name of the Public Body.

(3) Enter the city and state in which the Public Body is located.

(4) Enter the number of the Region preparing the report.

(5) Enter the number of the project being reported.

Instructions for column (11)

(6)(a) Enter the amount of increase in allocation since prior report as shown in column (4) of Form H-200.20, *Community Renewal Grant Record.* (In this report allocations are also reported as reservations.)

(b) Enter amount of decrease in allocation since prior report as shown in column (5) of Form H-200.20.

(c) Enter difference between items (6)(a) and (6)(b). If item (6)(b) exceeds item (6)(a), show the difference in parentheses or if item (6)(a) exceeds item (6)(b), show the difference without parentheses.

(d) Enter the same amount which is entered on line (6)(c).

(e) Enter amount of increase of Contract since prior report as shown in column (7) of Form H-200.20.

(f) Enter amount of decrease of Contract since prior report as shown in column (8) of Form H-200.20.

(g) Enter difference between items (6)(e) and (6)(f). If item (6)(f) exceeds item (6)(e), show difference in parentheses or if item (6)(e) exceeds item (6)(f), show difference without parentheses.

(h) Enter the difference between the increase in disbursements since the prior report as shown in column (10) of Form H-200.20 and the sum of the increase since prior report in Refunds, column (12), and Accounts Receivable Credits, column (16), as shown on Form H-200.20. If the increase in

column (10) is larger than the sum of the increase in column (12) and the increase in column (16), show the difference without parentheses. If the increase in column (10) is less than the sum of the increase in column (12) and the increase in column (16), show the difference with parentheses.

(i) Enter difference between Undisbursed Commitment, column (14) of Form H-200.20, as shown by prior report and Undisbursed Commitment as shown by current report. If Undisbursed Commitment as shown by prior report is greater than Undisbursed Commitment as shown by current report, show difference in parentheses or if the reverse is true, show difference without parentheses.

Instructions for column (12):

(6) (a) Foot column (4) of Form H-200.20 and enter total here.

(b) Foot column (5) of Form H-200.20 and enter total here.

(c) Enter balance from column (6) of Form H-200.20.

(d) Enter balance from column (6) of Form H-200.20.

(e) Foot column (7) of Form H-200.20 and enter total here.

(f) Foot column (8) of Form H-200.20 and enter total here.

(g) Enter balance from column (9) of Form H-200.20.

(h) Foot columns (10), (12) and (16) of Form H-200.20. Enter the difference between the total of column (10) and the sum of the totals of columns (12) and (16).

(i) Enter Undisbursed Commitment from column (14) of Form H-200.20.

EXHIBIT A

HOUSING AND HOME FINANCE AGENCY
Community Renewal Program
COMMUNITY RENEWAL GRANTS

H-200.13
(5-59)

(1) Period ended _____, 19____

(4) Region No. _____

(2) Name _____

(5) Project No. _____

(3) Location _____

		Amount of Change Since Prior Report (11)	Total of Balance as of Above Date (12)	
(6) Grants				
(a) Reservation-Increase	_____	$	$	_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____	_____	_____	_____
(d) Net Allocation	_____	_____	_____	_____
(e) Contract-Increase	_____			_____
(f) -Decrease	_____	_____	_____	_____
(g) -Balance	_____	_____	_____	_____
* (h) Disbursements	_____	_____	_____	_____
(i) Undisbur. Contract Comm..	_____	_____	_____	_____
(7) Advances				
(a) Allocation-Increase	_____			_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____	_____	_____	_____
(d) Contract-Increase	_____			_____
(e) -Decrease	_____	_____	_____	_____
(f) -Balance	_____	_____	_____	_____
(g) Contract Avail.-Increase.	:::::::::::::	:::::::::::::	:::::::::::::	:::::::::::::
(h) -Decrease.	:::::::::::::	:::::::::::::	:::::::::::::	:::::::::::::
(i) -Balance .	:::::::::::::	:::::::::::::	:::::::::::::	:::::::::::::
(j) Principal-Disbursement ..	_____			_____
(k) -Repayment	_____	_____	_____	_____
(l) -Balance	_____	_____	_____	_____
(m) Avail. Contract Comm. ...	_____	_____	_____	_____
(8) Temporary Loans				
(a) Allocation-Increase	_____			_____
(b) -Decrease	_____	_____	_____	_____
(c) -Balance	_____	_____	_____	_____
(d) Contract-Increase	_____			_____
(e) -Cancellations ..	_____			_____
(f) -Waivers	_____	_____	_____	_____
(g) -Balance	_____	_____	_____	_____
(h) Fed.Fin.-Disbursements ..	_____			_____
-Repayts. from:				
(i) -Proj.Repay.A/C.	_____			_____
(j) -Priv. Fin.	_____	_____	_____	_____
(k) -Prin. Loan Bal..	_____	_____	_____	_____
(l) Priv.Fin.-Amt.Esc.Notes .	_____			_____
-Repayts. from:				
(m) -Proj.Repay.A/C	_____			_____
(n) -Fed. Fin.	_____	_____	_____	_____
(o) -Prin.Loan Bal..	_____	_____	_____	_____
(p) Avail. Contract Comm. ...	_____	_____	_____	_____
(q) Preval. Priv. Fin.	_____	_____	_____	_____

(9) Date submitted _____, 19____

*Includes Accounts Receivable, if any.

(10) Certified correct _____

Section 45

REPORTS—PROJECT LOANS

A separate Form H-200.13(a), *Project Loans* (Exhibit A) shall be submitted by individual project.

The information to be reported on Form H-200.13(a) shall be in accordance with the following explanatory remarks:

(1) The interest rate applicable to the original Loan and Grant Contract shall be inserted as the heading in the space provided above column (8) of Form H-200.13(a), the interest rate applicable to the first amendment containing an interest rate in column (9) and so on. A contract and consecutive amendment(s) or consecutive amendments only, bearing the same interest rate shall be combined for the purposes of this report *only* if they are applicable to the same Treasury Note.

(2) Enter in columns (8), (9), (10) or (12), as applicable, in the spaces provided on Form H-200.13(a) the Treasury Note Identification(s) shown on Form H-200.10, *Project Temporary Loan Record.*

(3) If one interest rate applies to all the transactions recorded on Form H-200.10, such interest rate shall be shown immediately above column (12) of Form H-200.13(a) and columns (8), (9) and (10) will not be used. If at a later date another interest rate becomes applicable for the project, it will be necessary to complete columns (8) and (9) as provided in these instructions, as well as column (12). An interest rate in such event will not be shown above column (12).

(4) The amounts which shall be reported opposite items (a) through (o) and item (q) in columns (11) and (12) of Form H-200.13(a) shall be the same amounts reported opposite items (8)(a) through (8)(o) and (8)(q) in columns (11) and (12) of the related Form H-200.13. The amount to be reported in column (12) for line (p) of Form H-200.13(a) is the combination of amounts shown on lines (8)(p) and (8)(q) of the related Form H-200.13. The amount to be reported in column (11) for line (p) of Form H-200.13(a) will be a derived amount taken from the figure obtained for column (12) above and a comparable figure in the prior report.

(5) After the amounts have been entered in columns (11) and (12) of Form H-200.13(a) as provided in (4) above, the information to

be reported in columns (8), (9) and (10) of Form H-200.13(a), as required, shall be in accordance with the following explanatory remarks which correspond to the parenthetical letters on Exhibit A. The amount entered on each line in columns (8), (9) and (10) as provided below, when added together should equal the amount entered on the same line in column (12).

(a) Enter the amount in column (4) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (4) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (4) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(b) Enter the amount in column (5) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (5) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (5) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(c) Subtract (b) from (a) in each column and enter the balance on this line.

(d) Enter the amount in column (7) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (7) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (7) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(e) Enter the amount in column (8) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (8) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (8) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(f) Enter the amount in column (9) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (9) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (9) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(g) Subtract the total of (e) and (f) in each column from the amount of (d) in each column and enter the balance on this line.

(h) Enter the amount in column (11) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (11) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (11) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(i) Enter the amount in column (12) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (12) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (12) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(j) Enter the amount in column (13) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (13) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (13) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(k) Subtract the total of (i) and (j) in each column from the amount of (h) in each column and enter the difference on this line.

(l) Enter the amount in column (15) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (15) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (15) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(m) Enter the amount in column (16) of Form H-200.10 applicable to the original contract interest rate in column (8) of Form H-200.13(a). Enter the amount in column (16) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (16) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(n) Enter the amount in column (17) of Form H-200.10 applicable to the original contract interest rate in column (8) of

Form H-200.13(a). Enter the amount in column (17) of Form H-200.10 applicable to the first amendatory contract interest rate in column (9) of Form H-200.13(a). Enter the amount in column (17) of Form H-200.10 applicable to the second amendatory contract interest rate in column (10) of Form H-200.13(a).

(o) Subtract the total of (m) and (n) in each column from the amount on line (l) in each column and enter the difference on this line.

(p) Subtract the total of (h) and (l) in each column from the total of (g), (j) and (n) in each column and enter the difference on this line.

EXHIBIT A

HOUSING AND HOME FINANCE AGENCY
Slum Clearance and Urban Renewal Program
PROJECT LOANS

H-200.13(a)
(4-60)

(1) Period ended _____, 19____
(2) Name _____
(3) Location _____

(4) Region No. _____
(5) Project No. _____

	Total or Balance by Interest Rate % (8)	% (9)	% (10)		Amount of Change Since Prior Report (11)		Total or Balance as of Above Date (12)
(Treasury Note Identification)	$	$	$		$		$
Allocation							
(a) Increase							
(b) Decrease							
(c) Balance							
Contract							
(d) Increase							
(e) Cancellations							
(f) Trans. to Expend. A/C							
(g) Balance							
Federal Financing							
(h) Disbursements							
Repayments from:							
(i) Project Repayment A/C							
(j) Private Financing							
(k) Principal Loan Balance							
Private Financing							
(l) Amount of Escrow Notes							
Repayments from:							
(m) Project Repayment A/C							
(n) Federal Financing							
(o) Principal Loan Balance							
(p) Avail. Contract Comm.							
(q) Preval. Priv. Fin.							

(6) Date submitted _____, 19__

(7) Certified correct _____

Section 46

REPORTS—COMBINATION ACCOUNT 101.12 CASH AND REPORT

See Section 7-10-17, General Ledger, for reporting requirements.

Section 47

REPORTS—QUARTERLY REPORT OF OUTSTANDING LOANS AND ADVANCES BY INTEREST RATE

As of the close of each calendar quarter, March 31, June 30, September 30, and December 31, a Quarterly Report of Outstanding Loans and Advances by Interest Rates (Exhibit A) shall be prepared. The totals shown in the Loans column and in the Advances column shall be agreed and reconciled with the general ledger balances of Accounts 111.16, Temporary Loans, and 111.41 Advances, respectively.

EXHIBIT A

SLUM CLEARANCE AND URBAN RENEWAL PROGRAM

Quarterly Report of Outstanding Loans and Advances
by Interest Rates

As of _____ Region No. _____

Rate	Outstanding Balances		
	Loans	Advances	Total
TOTAL			

Section 55

CHART OF GENERAL LEDGER ACCOUNTS

Category	Account Number	Title
		ASSETS
101 Cash:		
	101.11	Cash in Transit
	101.12	Cash
	101.13	Cash—Inspection and Audit Fees
	101.14	Cash—Grant Funds
111 Loans and Advances Receivable:		
	111.16	Temporary Loans
	111.41	Advances
121 Accrued: Receivables:		
	121.16	Accrued Interest Receivable—Temporary Loans
	121.41	Accrued Interest Receivable—Advances
131 Accounts and Notes Receivable:		
	131.22	Accounts Receivable—Inspection and Audit Fees
	131.26	Accounts Receivable—Community Renewal Grants
		LIABILITIES
201 Accounts Payable:		
	201.11	Accounts Payable

Category	Account Number	Title
		LIABILITIES (Continued)
221 Trust and Deposit Liabilities:		
	221.12	Inspection and Audit Fees
	221.19	Courtesy Deposits
		CAPITAL
321 Unreserved Surplus (or Deficit):		
	321.22	Cumulative Project Capital Grants
	321.23	Cumulative Relocation Grants
	321.26	Cumulative Community Renewal Grants
		INTEROFFICE CONTROL ACCOUNTS
331 Real and Nominal Accounts:		
	331.51	Regional Office Books—Account with Central Office
		INCOME
411 Interest:		
	411.16	Interest Earned—Temporary Loans
	411.41	Interest Earned—Advances
		EXPENSE
541 Grants:		
	541.12	Project Capital Grants
	541.13	Relocation Grants
	541.16	Community Renewal Grants

Section 56

DESCRIPTION OF GENERAL LEDGER ACCOUNTS

101.11 Cash in Transit

This is a debit balance (asset) account maintained to record cash collections in transit at the end of each month.

Debit this account with:

26. Amounts of cash collections in transit at the end of each month.

Credit this account with:

28. Amounts of month-end adjustments for cash collections in transit reversed as of the beginning of each month.

101.12 Cash

This is a debit balance (asset) account maintained to show the unexpended cash balance available to the Regional Office for the purpose of making advances and loans to Local Public Agencies in the Region.

Debit this account with:

1. Amounts of funds transferred from the Central Office for advances and loans.

10. Amounts of temporary loans receivable collected by setoff against requisitioned amounts of relocation grants.

11. Amounts of temporary loans and accrued interest thereon collected by setoff against requisitioned amounts of project capital grants.

14. Amounts collected representing unobligated balances of advances.

15. Amounts collected as repayments of advances and amounts of accrued interest collected on such advances.

Credit this account with:

2. Amounts of excess funds for advances and loans returned to the Central Office.

5. Amounts of vouchers scheduled for payment of advances.

6. Amounts of vouchers scheduled for payment of temporary loans.

8. Amounts of vouchers scheduled for payment of advances plus the amounts of inspection and audit fees collected by setoff.

9. Amounts of vouchers scheduled for payment of temporary loans plus amounts of inspection and audit fees collected by setoff.

Debit this account with:

16. Amounts of accrued interest collected on temporary loans.

17. Amounts collected as repayments of temporary loans.

23. Amounts collected and deposited which are for the account of another Regional Office.

28. Amounts of month-end adjustments for cash collections in transit reversed as of the beginning of each month.

35. Amounts of inspection and audit fees credited to Local Public Agencies indebtedness.

Credit this account with.

24. Amounts of Courtesy Deposits transferred to the Central Office.

26. Amounts of cash collections in transit at the end of each month.

101.13 Cash—Inspection and Audit Fees

This is a debit balance (asset) account maintained to show the amount of inspection and audit fees collected and transferred to the Central Office.

Debit this account with:

8. Amounts of inspection and audit fees collected by setoff against requisitioned amounts of advances.

9. Amounts of inspection and audit fees collected by setoff against requisitioned amounts of temporary loans.

20. Amounts of inspection and audit fees collected which were previously billed.

28. Amounts of month-end adjustments for cash collections in transit reversed as of the beginning of each month.

Credit this account with:

26. Amounts of cash collections in transit at the end of each month.

34. Amounts of inspection and audit fees refunded to Local Public Agencies.

35. Amounts of inspection and audit fees credited to Local Public Agencies' indebtedness.

36. Amounts of inspection and audit fees transferred to the Central Office.

101.14 Cash—Grant Funds

This is a debit balance (asset) account maintained to show the unexpended cash balance available to the Regional Office for making grants to Local Public Agencies or Public Bodies.

Debit this account with:

3. Amounts of funds transferred from the Central Office for grants.

21. Amounts of Community Renewal grants collected which were previously billed.

22. Amounts collected representing refunds of Community Renewal grant funds not previously billed or billed on invoices not specifying an amount.

27. Amounts of grant disbursements which have not been accomplished by the Treasury Regional Office at the end of each month.

28. Amounts of month-end adjustments for Community Renewal grant refunds in transit reversed at the beginning of each month.

Credit this account with:

4. Amounts of excess grant funds returned to the Central Office.

7. Amounts of vouchers scheduled for payment of grants.

10. Amounts of relocation grants requisitioned by Local Public Agencies where collections by setoff of temporary loans receivable are involved.

11. Amounts of project capital grants requisitioned by Local Public Agencies where collections by setoff of temporary loans receivable and accrued interest receivable thereon are involved.

26. Amounts of Community Renewal grant refunds in transit at the end of each month.

29. Amounts of month-end adjustments for unaccomplished grant disbursements reversed as of the beginning of each month.

111.16 Temporary Loans

This is a debit balance (asset) control account maintained to record transactions applicable to temporary loans. The debit balance of this account represents the total outstanding amount of temporary loans due from Local Public Agencies.

Debit this account with:

6. Amounts of vouchers scheduled for payment of temporary loans.

Credit this account with:

10. Amounts of temporary loans collected by setoff against requisitioned amounts of relocation grants.

Debit this account with:

9. Amounts of temporary loans requisitioned where collections by setoff of inspection and audit fees and advances receivable and accrued interest thereon are involved.

Credit this account with.

11. Amounts of temporary loans collected by setoff against requisitioned amounts of project capital grants.

17. Amounts collected as repayments of temporary loans.

25. Amounts of courtesy deposits of temporary loans collected transferred from the Central Office.

Maintain individual subsidiary account for each project.

111.41 Advances

This is a debit balance (asset) control account maintained to record transactions applicable to advances. The debit balance of this account represents the total outstanding amount of advances due from Local Public Agencies.

Debit this account with:

5. Amounts of vouchers scheduled for payment of advances.

8. Amounts of advances requisitioned where collection by setoff of inspection and audit fees are involved.

31. Amounts of advances, applicable to a reactivated project or for which provision has been made for repayment thereof, transferred from the Central Office.

Credit this account with:

9. Amounts of advances collected by setoff against requisitioned amounts of temporary loans.

14. Amounts collected representing unobligated balances of advances.

15. Amounts collected as repayments of advances.

30. Amounts of advances transferred to the Central Office because the advances have been determined to be uncollectible, or for other reasons.

35. Amounts of inspection and audit fees credited to Local Public Agencies' indebtedness.

Maintain individual subsidiary account for each project.

121.16 Accrued Interest Receivable—Temporary Loans

This is a debit balance (asset) control account maintained to record the amount of accrued interest receivable on temporary loans. The debit balance in this account represents the total accrued interest receivable on temporary loans due from Local Public Agencies.

Debit this account with:

13. Amounts of interest accrued on temporary loans.

Credit this account with:

11. Amounts of accrued interest on temporary loans collected by setoff against requisitioned amounts of project capital grants.

16. Amounts of accrued interest collected on temporary loans.

25. Amounts of courtesy deposits of accrued interest on temporary loans collected transferred from the Central Office.

Maintain individual subsidiary account for each project.

121.41 Accrued Interest Receivable—Advances

This is a debit balance (asset) control account maintained to record the amount of accrued interest receivable on advances. The debit balance of this account represents the total accrued interest receivable on advances due from Local Public Agencies.

Debit this account with:

12. Amounts of interest accrued on advances.

31. Amounts of accrued interest receivable on advances applicable to a reactivated project or for which provision has been made for repayment of such interest, transferred from the Central Office.

Credit this account with:

9. Amounts of accrued interest on advances collected by setoff against requisitioned amounts of temporary loans.

15. Amounts of accrued interest collected on advances.

30. Amounts of accrued interest on advances transferred to the Central Office because the amount has been determined to be uncollectible, or for other reasons.

Maintain individual subsidiary account for each project.

131.22 Accounts Receivable—Inspection and Audit Fees

This is a debit balance (asset) account maintained to show the balance of uncollected inspection and audit fees billed to Local Public Agencies.

Debit this account with:

18. Amounts of invoices rendered covering inspection and audit fees.

Credit this account with:

20. Amounts of inspection and audit fees collected which were previously billed.

131.26 Accounts Receivable—Community Renewal Grants

This is a debit balance (asset) account maintained to show the outstanding balance of refunds due the Government for overpayments of community renewal grants for which invoices have been rendered.

Debit this account with:

19. Amounts of invoices rendered covering refunds of community renewal grants.

Credit this account with:

21. Amounts of accounts receivable collected.

201.11 Accounts Payable

This is a credit balance (liability) account maintained to record the amount of cash disbursements which have not been accomplished by the Treasury Regional Office at the end of each month.

Debit this account with:

29. Amounts of month-end adjustments for unaccomplished grant disbursements reversed as of the beginning of each month.

Credit this account with:

27. Amounts of grant disbursements which have not been accomplished by the Treasury Regional Office at the end of each month.

221.12 Inspection and Audit Fees

This is a credit balance (liability) account maintained to show the balance of inspection and audit fees collected or due which has not been transferred to the Central Office.

Debit this account with:

34. Amounts of inspection and audit fees refunded to Local Public Agencies.

35. Amounts of inspection and audit fees credited to Local Public Agencies' indebteness.

36. Amounts of inspection and audit fees transferred to the Central Office.

Credit this account with:

8. Amounts of inspection and audit fees collected by setoff against requisitioned amounts of advances.

9. Amounts of inspection and audit fees collected by setoff against requisitioned amounts of temporary loans.

18. Amounts of invoices rendered covering inspection and audit fees.

221.19 Courtesy Deposits

This is a credit balance (liability) account maintained to show the balance of collections made for other Regional Offices which have not been transferred to the Central Office.

Debit this account with:	Credit this account with:
24. Amounts of courtesy deposits transferred to the Central Office.	23. Amounts collected and deposited which are for the account of another Regional Office.

321.22 Cumulative Project Capital Grants

This is a normal debit balance (surplus) account maintained to show the cumulative amount of project capital grant funds disbursed to Local Public Agencies.

Debit this account with:	Credit this account with:
37. Amount of project capital grants disbursed each fiscal year transferred from Account 541.12 as of June 30 of each fiscal year.	

321.23 Cumulative Relocation Grants

This is a normal debit balance (surplus) account maintained to show the cumulative amount of relocation grant funds disbursed to Local Public Agencies.

Debit this account with:	Credit this account with:
38. Amount of relocation grants disbursed each fiscal year transferred from Account 541.13 as of June 30 of each fiscal year.	

321.26 Cumulative Community Renewal Grants

This is a debit balance (capital) account maintained to show the cumulative amount of community renewal grants disbursed in prior fiscal years.

Debit this account with:	Credit this account with:
39. Amount of community renewal grants disbursed each fiscal year transferred from Account 541.16 as of June 30 of each year.	

331.51 Regional Office Books—Account with Central Office

This is a Regional interoffice control account maintained to record transfer transactions between the Central Office and the Regional Office.

Debit this account with:

2. Amounts of excess funds for advances and loans returned to the Central Office.

4. Amounts of excess grant funds returned to the Central Office.

25. Amounts of courtesy deposits transferred from the Central Office.

30. Amounts of advances and accrued interest receivable thereon less related current fiscal year interest earnings transferred to the Central Office because the advances have been determined to be uncollectible or for other reasons.

36. Amounts of inspection and audit fees transferred to the Central Office.

Credit this account with:

1. Amounts of funds transferred from the Central Office for advances and loans.

3. Amounts of funds transferred from the Central Office for capital grants.

31. Amounts of advances and accrued interest receivable thereon, applicable to a reactivated project or for which provision has been made for repayment of the advances and interest, transferred from the Central Office.

32. Amount of interest earned on temporary loans transferred to the Central Office at the close of each fiscal year.

33. Amount of interest earned on advances transferred to the Central Office at the close of each fiscal year.

36. Amounts of inspection and audit fees transferred to the Central Office.

411.16 Interest Earned—Temporary Loans

This is a credit balance (income) account maintained to record the amount of interest earned on temporary loans.

Debit this account with:

32. Amount of interest earned on temporary loans transferred to the Central Office at the close of each fiscal year.

Credit this account with:

13. Amounts of interest accrued on temporary loans.

411.41 Interest Earned—Advances

This is a credit balance (income) account maintained to record the amount of interest earned on advances.

Debit this account with:

30. Amounts of current fiscal year interest earnings transferred to the Central Office when the related advances and accrued interest thereon are so transferred.

33. Amount of interest earned on advances transferred to the Central Office at the close of each fiscal year.

Credit this account with:

12. Amounts of interest accrued on advances.

541.12 Project Capital Grants

This is a debit balance (expense) account maintained to record the amounts of project capital grant funds disbursed to Local Public Agencies.

Debit this account with:

7. Amounts of vouchers scheduled for payment of project capital grants.

11. Amounts of project capital grants requisitioned by Local Public Agencies where collections by setoff of temporary loans receivable and accrued interest receivable thereon are involved.

Credit this account with:

37. Amount of project capital grants disbursed each fiscal year transferred to Account 321.22 as of June 30 of each fiscal year.

Maintain individual subsidiary account for each project.

541.13 Relocation Grants

This is a debit balance (expense) account maintained to record the amounts of relocation grant funds disbursed to Local Public Agencies.

Debit this account with:

7. Amounts of vouchers scheduled for payment of relocation grants.

Credit this account with:

38. Amount of relocation grants disbursed each fiscal year transferred to Account 321.23 as of June 30 of each fiscal year.

Debit this account with:	Credit this account with:
10. Amounts of relocation grants requisitioned by Local Public Agencies where collections by setoff of temporary loans receivable are involved.	

Maintain individual subsidiary account for each project.

541.16 Community Renewal Grants

This is a debit balance (expense) account maintained to record the net amount of community renewal grant funds disbursed during each fiscal year.

Debit this account with:	Credit this account with:
7. Amounts of vouchers scheduled for payment of community renewal grants.	19. Amounts of invoices rendered covering refunds of community renewal grants.
	22. Amounts collected representing refunds of community renewal grant funds not previously billed or billed on invoices not specifying an amount.
	39. Amount of community renewal grants disbursed each fiscal year transferred to Account 321.26 as of June 30 of each year.

Maintain individual subsidiary account for each program.

Section 57

TYPICAL TRANSACTIONS WITH APPROPRIATE ENTRIES

Transaction Number	Description	Dr.	Cr.	Title
1.	Amounts of funds transferred from the Central Office for advances and loans. Posting media: *Inter Office Transfer Vouchers.*	101.12		Cash.
			331.51	Regional Office Books—Account with Central Office.
2.	Amounts of excess funds for advances and loans returned to the Central Office. Posting media: *Inter Office Transfer Vouchers.*	331.51		Regional Office Books—Account with Central Office.
			101.12	Cash.
3.	Amounts of funds transferred from the Central Office for grants. Posting media: *Inter Office Transfer Vouchers.*	101.14		Cash—Grant Funds.
			331.51	Regional Office Books—Account with Central Office.
4.	Amounts of excess grant funds returned to the Central Office. Posting media: *Inter Office Transfer Vouchers.*	331.51		Regional Office Books—Account with Central Office.
			101.14	Cash—Grant Funds.
5.	Amounts of vouchers scheduled for payment of advances. Posting media: *Vouchers and Schedules of Payments.*	111.41		Advances.
			101.12	Cash.

Transaction Number	Description	Dr.	Cr.	Title
6.	Amounts of vouchers scheduled for payment of temporary loans. Posting media: *Vouchers and Schedules of Payments.*	111.16		Temporary Loans.
			101.12	Cash.
7.	Amounts of vouchers scheduled for payment of grants. Posting media: *Vouchers and Schedule of Payments.*	541.12 or 541.13 541.16		Project Capital Grants. Relocation Grants. Community Renewal Grants.
			101.14	Cash—Grant Funds.
8.	Amounts of advances requisitioned where collections by setoff of inspection and audit fees are involved. Posting media: *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*	111.41 101.13		Advances. Cash—Inspection and Audit Fees.
			101.12	Cash.
			221.12	Inspection and Audit Fees.
9.	Amounts of temporary loans requisitioned where collections by setoff of inspection and audit fees and advances receivable and accrued interest thereon are involved. Posting media: *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*	111.16 101.13		Temporary Loans. Cash—Inspection and Audit Fees.
			101.12	Cash.
			111.41	Advances.
			121.41	Accrued Interest Receivable—Advances.
			221.12	Inspection and Audit Fees.
10.	Amounts of relocation grants requisitioned by Local Public Agencies where collections by setoff of temporary loans receivable are involved. Posting media: *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*	101.12 541.13		Cash. Relocation Grants.
			101.14	Cash—Grant Funds.
			111.16	Temporary Loans.
11.	Amounts of project capital grants requisitioned by Local Public Agencies where collections by setoff of tempo-	101.12 541.12		Cash. Project Capital Grants.

Transaction Number	Description	Dr.	Cr.	Title
	rary loans receivable and accrued interest receivable thereon are involved. Posting media: *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*		101.14	Cash—Grant Funds.
			111.16	Temporary Loans.
			121.16	Accrued Interest Receivable—Temporary Loans.
12.	Amounts of interest accrued on advances. Posting media: *Journal Vouchers.*	121.41		Accrued Interest Receivable—Advances.
			411.41	Interest Earned—Advances.
13.	Amounts of interest accrued on temporary loans. Posting media: *Journal Vouchers.*	121.16		Accrued Interest Receivable—Temporary Loans.
			411.16	Interest Earned—Temporary Loans.
14.	Amounts collected representing unobligated balances of advances. Posting media: *Certificates of Deposit.*	101.12		Cash.
			111.41	Advances.
15.	Amounts collected as repayments of advances and amounts of accrued interest collected on such advances. Posting media: *Certificates of Deposit.*	101.12		Cash.
			111.41	Advances.
			121.41	Accrued Interest Receivable—Advances.
16.	Amounts of accrued interest collected on temporary loans. Posting media: *Certificates of Deposit.*	101.12		Cash.
			121.16	Accrued Interest Receivable—Temporary Loans.
17.	Amounts collected as repayments of temporary loans. Posting media: *Certificates of Deposit.*	101.12		Cash.
			111.16	Temporary Loans.

Transaction Number	Description	Dr.	Cr.	Title
18.	Amounts of invoices rendered covering inspection and audit fees. Posting media: *Invoices.*	131.22		Accounts Receivable—Inspection and Audit Fees.
			221.12	Inspection and Audit Fees.
19.	Amounts of invoices rendered covering refunds of community renewal grants. Posting media: *Invoices.*	131.26		Accounts Receivable—Community Renewal Grants.
			541.16	Community Renewal Grants.
20.	Amounts of inspection and audit fees collected which were previously billed. Posting media: *Certificates of Deposit.*	101.13		Cash—Inspection and Audit Fees.
			131.22	Accounts Receivable—Inspection and Audit Fees.
21.	Amounts of community renewal grants collected which were previously billed. Posting media: *Certificates of Deposit.*	101.14		Cash—Grant Funds.
			131.26	Accounts Receivable—Community Renewal Grants.
22.	Amounts collected representing refunds of community re newal grant funds not previously billed or billed on invoices not specifying an amount. Posting media: *Certificates of Deposit.*	101.14		Cash—Grant Funds.
			541.16	Community Renewal Grants.
23.	Amounts collected and deposited which are for the account of another Regional Office. Posting media: *Certificates of Deposit.*	101.12		Cash.
			221.19	Courtesy Deposits.
24.	Amounts of courtesy deposits transferred to the Central Office. Posting media: *Inter Office Transfer Vouchers.*	221.19		Courtesy Deposits.
			101.12	Cash.

Transaction Number	Description	Dr.	Cr.	Title
25.	Amounts of courtesy deposits transferred from the Central Office. Posting media: *Inter Office Transfer Vouchers.*	331.51		Regional Office Books—Account with Central Office.
			111.16	Temporary Loans.
			121.16	Accrued Interest Receivable—Temporary Loans.
26.	Amounts of cash collections in transit at the end of each month. Posting media: *Journal Vouchers.*	101.11		Cash in Transit.
			101.12	Cash.
			101.13	Cash—Inspection and Audit Fees.
			101.14	Cash—Grant Funds.
27.	Amounts of grant disbursements which have not been accomplished by the Treasury Regional Office at the end of each month. Posting media: *Journal Vouchers.*	101.14		Cash—Grant Funds.
			201.11	Accounts Payable.
28.	Amounts of month-end adjustments for cash collections in transit reversed as of the beginning of each month. Posting media: *Journal Vouchers.*	101.12		Cash.
		101.13		Cash—Inspection and Audit Fees.
		101.14		Cash—Grant Funds.
			101.11	Cash in Transit.
29.	Amounts of month-end adjustments for unaccomplished grant disbursements reversed as of the beginning of each month. Posting media: *Journal Vouchers.*	201.11		Accounts Payable.
			101.14	Cash—Grant Funds.
30.	Amounts of advances and accrued interest receivable thereon and related current fiscal year interest earnings transferred to the Central Office because the advances	331.51		Regional Office Books—Account with Central Office.
		411.41		Interest Earned—Advances.

Transaction Number	Description	Dr.	Cr.	Title
	have been determined to be uncollectible, or for other reasons. Posting media: *Inter Office Transfer Vouchers,* which shall contain complete data for recording purposes with respect to each subsidiary account affected.		111.41 121.41	Advances. Accrued Interest Receivable—Advances.
31.	Amounts of advances and accrued interest receivable thereon, applicable to a reactivated project or for which provision has been made for repayment of the advances and interest, transferred from the Central Office. Posting media: *Inter Office Transfer Vouchers.*	111.41 121.41		Advances. Accrued Interest Receivable—Advances.
			331.51	Regional Office Books—Account with Central Office.
32.	Amount of interest earned on temporary loans transferred to the Central Office at the close of each fiscal year. Posting media: *Inter Office Transfer Vouchers.*	411.16		Interest Earned—Temporary Loans.
			331.51	Regional Office Books—Account with Central Office.
33.	Amount of interest earned on advances transferred to the Central Office at the close of each fiscal year. Posting media: *Inter Office Transfer Vouchers.*	411.41		Interest Earned—Advances.
			331.51	Regional Office Books—Account with Central Office.
34.	Amounts of inspection and audit fees refunded to Local Public Agencies. Posting media: *Voucher and Schedule of Payments* based on authorization of the Urban Renewal Commissioner.	221.12		Inspection and Audit Fees.
			101.13	Cash-Inspection and Audit Fees.
35.	Amounts of inspection and audit fees credited to Local Public Agencies' indebted-	101.12 221.12		Cash. Inspection and Audit Fees.

Transaction Number	Description	Dr.	Cr.	Title
	ness. Posting media: Memorandum advice from Regional Director of Urban Renewal that the project was terminated before any other expenditures have been made by the Local Public Agency, or memorandum from the Urban Renewal Commissioner authorizing the credit if other expenditures have been made by the Local Public Agency.		101.13	Cash-Inspection and Audit Fees.
			111.41	Advances.
36.	Amounts of inspection and audit fees transferred to the Central Office. Posting media: *Inter Office Transfer Vouchers.*	221.12		Inspection and Audit Fees.
		331.51		Regional Office Books—Account with Central Office.
			331.51	Regional Office Books—Account with Central Office.
			101.13	Cash—Inspection and Audit Fees.
37.	Amount of project capital grants disbursed each fiscal year transferred to Account 321.22 as of June 30 of each fiscal year. Posting media: *Journal Vouchers.*	321.22		Cumulative Project Capital Grants.
			541.12	Project Capital Grants.
38.	Amount of relocation grants disbursed each fiscal year transferred to Account 321.23 as of June 30 of each fiscal year. Posting media: *Journal Vouchers.*	321.23		Cumulative Relocation Grants.
			541.13	Relocation Grants.
39.	Amount of community renewal grants disbursed each fiscal year transferred to Account 321.26 as of June 30 of each fiscal year. Posting media: *Journal Vouchers.*	321.26		Cumulative Community Renewal Grants.
			541.16	Community Renewal Grants.

7-11 URBAN PLANNING ASSISTANCE

Section 1

INTRODUCTION

The Regional Office fiscal and accounting requirements for the Urban Planning Assistance Program as authorized by Section 701 of the Housing Act of 1954, as amended, are prescribed in this chapter. Program policies and procedures are contained in Volume VII and in other releases.

Generally accepted commercial principles of accounting have been employed in the system which provides for decentralized accounts on the branch office principle. Control accounts for each Regional Office will be maintained in the Central Office Division of Finance and Accounts. Contra controlling accounts shall be maintained on the Regional Office books.

The procedure includes specific instructions for processing program transactions and maintaining books of account. The General Ledger accounts and the Subsidiary Ledger (Form H-200.20, *Project Planning Grant Record*), shall be established and maintained in accordance with the detailed instructions contained in Section 7-11-10. Cash receipts and disbursements journals have not been provided, since it appears that the number of transactions to be handled monthly by each Regional Office will not warrant the use of such books of original entry.

This procedure does not include transactions relating to collections of inspection and audit fees which are now recorded in a separate General Ledger established for deposit fund symbol 86X6753 (refer to Chapter 30, Clearing and Deposit Fund Accounts).

Section 2

PROJECT ALLOCATIONS AND EXECUTED CONTRACTS

The Division of Finance and Accounts maintains an overall record of allocations and contracts for the entire program which controls the allocation and contract records which are maintained for each project by the Regional Offices.

All original allocation orders and all amendatory allocation orders providing for allocation increases, executed by the Regional Administrators in accordance with applicable program procedures, will be prevalidated, prior to such execution, by the Division of Finance and Accounts. Prevalidation of original Forms H-6760, *Urban Planning Allocation Order,* and amendatory *Urban Planning Allocation Orders* which provide for an increase in the grant allocation and at the same time provide for the addition of one or more municipalities or areas to the scope of the project will be accomplished by the Division of Finance and Accounts by signature on the yellow file copy of the teletype which is prepared by the Director of Public Affairs, URA, to advise the Regional Office of the official release date and time and stating that the allocation in a specified amount has been prevalidated. In the case of amendatory *Urban Planning Allocation Orders,* providing for an increase in allocation but not adding any municipalities or areas to the scope of the project, a teletype requesting prevalidation shall be dispatched to the Division of Finance and Accounts by the Regional Director, Administrative Branch. Reply by teletype will be promptly dispatched to the Regional Office.

Regional Offices shall establish a Form H-200.20, *Project Planning Grant Record,* for a project upon receipt of an approved *Urban Planning Allocation Order* for that project. Each approved *Urban Planning Allocation Order* or amendatory *Urban Planning Allocation Order* authorizes the preparation, execution and submission by the Regional Administrator of an *Urban Planning Grant Contract* to the Planning Agency in the exact amount of the allocation (amount of grant). The offer and signed acceptance of the offer by the Planning Agency constitutes a binding contract between the Planning Agency and the Government. A conformed copy of each executed contract, contract amendment, or waiver shall be transmitted to the Division of Finance and Accounts as soon as possible following the execution thereof.

If the Government terminates any or all of its obligations under the contract before completion of the project, the Regional Administrator, will, if necessary, execute an amendatory *Urban Planning Allocation Order* to reduce the amount of the allocation and the amount of

the contract to the net amount of grant disbursed or to be disbursed to the Planning Agency.

Upon completion of a project a Form H-6722, *Certificate of Project Completion and of Project Cost,* will be executed by the Regional Director of Urban Renewal. Upon receipt of the signed original of the certificate by the Regional Director, Administrative Branch, it shall be determined whether a final grant disbursement to or a refund from the Planning Agency is necessary. After the final grant disbursement has been made to the Planning Agency or a refund of grant funds previously disbursed has been received from the Planning Agency, S.F. 1017G, *Journal Voucher,* shall be prepared in duplicate in accordance with Exhibit A to cancel the amount of the undisbursed commitment, if any. The original thereof shall be used to support the entries decreasing the allocation and contract amounts on the *Project Planning Grant Record,* and the copy shall be forwarded to the Division of Finance and Accounts for appropriate entry in the control records.

Increases and decreases in the amount of an allocation and contract shall in each instance be recorded in the *Project Planning Grant Record* in accordance with the instructions contained in Section 7-11-10 under the heading Subsidiary Ledger.

EXHIBIT A

Standard Form No. 1017G
GAO 1030
101-805

J. V. No. .....

JOURNAL VOUCHER

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	Urban Planning Assistance Program 86X0104		
	Name of Planning Agency Address Project No. _____ Contract No. _____		
	Subsidiary Project Planning Grant Record Posting (Form H-200.20): Column (5) $1,500 Column (8) 1,500		
	(A decrease of $1,500.00 in columns (6), (9) and (14) will result from the above postings.)		
	To cancel the undisbursed commitment (column (14) - Form H-200.20) after final grant disbursement on __(date)__, S.F. 1166 No. _____ and/or receipt of refund from Planning Agency. Executed Form H-6722, Certificate of Project Completion and of Project Cost, has been received.		
	TOTAL		

Prepared by ..... (Signature) Approved by ..... (Signature)

..... (Title) ..... (Title)

U. S. GOVERNMENT PRINTING OFFICE 1958 O—478484

Section 3

TRANSACTIONS BETWEEN OFFICES

Transactions between the Division of Finance and Accounts and a Regional Office shall be documented in each instance by a Form H-219, *Inter Office Transfer Voucher*. Except as indicated in Section 7-11-4, the office originating a transfer transaction shall prepare the *Inter Office Transfer Voucher* in duplicate, transmit the original to the receiving office, and retain the duplicate for posting purposes. The issuing office shall post in its accounts on the basis of the retained duplicate copy.

Inter Office Transfer Vouchers shall be prepared and transmitted to the Division of Finance and Accounts in sufficient time to permit entry in the accounts prior to the end of the month in which the transactions occur. Regional Offices west of the Mississippi River shall forward such documents by airmail.

Section 4

FUNDS

The following symbol and title have been assigned by the Treasury Department for use in connection with Urban Planning Assistance Program funds:

Symbol	Title
86X0104	Urban Planning Grants, Office of the Administrator, Housing and Home Finance Agency

On the first business day of each month, Regional Offices shall estimate disbursement requirements of planning grant funds during the ensuing 45-day period. Where the estimate indicates that the cash balance of available funds requires replenishment, a Form H-219, *Inter Office Transfer Voucher,* shall be prepared in duplicate. The Regional Office shall complete the Transfer Voucher No. and Date Issued blocks on the form in accordance with Exhibit A. The copy shall be mailed to the Division of Finance and Accounts on the date shown in the Date Issued block. The Regional Office shall post the transfer in its accounts on the basis of the retained original, which shall be considered as accomplished. Such *Inter Office Transfer Vouchers* when received by the Division of Finance and Accounts will serve both as requests for planning grant disbursing authority and as the actual documents by which required transfers of such authority are effected.

However, when the cash balance of funds available for planning grant disbursements as of the first business day of a month exceeds the estimated disbursement requirements for the ensuing 45-day period, an *Inter Office Transfer Voucher* shall be prepared in accordance with Exhibit B to return the excess to the Division of Finance and Accounts.

The following symbol and title have been assigned by the Treasury Department for use in connection with the deposit of collections of inspection and audit fees, whether in cash or by setoff:

Symbol	Title
86X6753	Unearned Inspection Fees, Urban Planning, Office of the Administrator, Housing and Home Finance Agency

(Refer to Chapter 30 for instructions on the deposit, recording and documenting of deposit funds.)

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO. *

DATE ISSUED *

ISSUING OFFICE: Washington, D. C. (Prepared by Regional Office)

MONTH RECORDED

RECEIVING OFFICE: (Location of Regional Office)

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

Urban Planning Assistance Program
86X0104

Planning grant funds through October 15, 19__:

Estimated disbursements through October 15, 19__	$80,000.00
Cash balance in Account 101.12 as of August 31, 19__	5,000.00
Amount of grant funds transferred	$75,000.00

* To be assigned by the Regional Office

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
			101.12	331.51	$75,000.00
			(See Transaction No. 1, Section 7-11-14)		
SIGNATURE			SIGNATURE		

EXHIBIT B

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED
October 1, 19__

ISSUING OFFICE
(Location of Regional Office)

MONTH RECORDED

RECEIVING OFFICE
Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

Urban Planning Assistance Program
86X0104

To return to the Division of Finance and Accounts the amount of Planning Grant Funds in excess of the estimated disbursement requirements through November 15, 19__:

Cash balance in Account 101.12 as of September 30, 19__	$80,000.00
Estimated Disbursements through November 15, 19__	70,000.00
Amount of grant funds returned	$10,000.00

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51	101.12	$10,000.00			
(See Transaction No. 11, Section 7-11-14)					
SIGNATURE			SIGNATURE		

Section 5

DISBURSEMENTS

A disbursement for a planning grant shall not be made before the effective date of the *Urban Planning Grant Contract* and unless there is a sufficient balance in the Regional Office cash account to cover the transaction. The requirements for disbursements under the program are summarized as follows:

(1) The original and memorandum copies of each completed basic document, such as Form H-6720, *Requisition for Urban Planning Grant Payment,* surnamed and signed by the authorized administrative and legal personnel and signed by the Regional Administrator, or his designee, will be received by the Regional Director, Administrative Branch.

(2) The basic document and attachments, if any, shall be examined in the Administrative Branch against the related contract to ascertain if all requirements are fulfilled and whether the disbursement is proper. It shall be determined: (a) that the amount of the undisbursed commitment as shown on the applicable Form H-200.20, *Project Planning Grant Record,* is not less than the proposed disbursement; (b) that all the terms and conditions of the contract have been met; (c) that all required approvals by authorized legal and administrative personnel have been indicated; (d) that an audit, if required before disbursement, has been made; (e) that no adjustments are required as the result of such audit or that the amount being requisitioned for disbursement has been adjusted for any exceptions contained in the audit report; and (f) that the transaction is proper and correct in every respect.

(3) After determining that the disbursement is in order S.F. 1166, *Voucher and Schedule of Payments,* shall be prepared and submitted to the Treasury Regional Office requesting that a check be drawn and delivered in accordance with instructions on the *Voucher and Schedule of Payments.* The instructions in Section 7-1-5 with respect to the processing, numbering, and filing of disbursement documents (basic documents and *Vouchers and Schedules of Payments*) shall be followed except that the posting copies of such documents shall be filed in accordance with Section 7-1-3.

Exhibit A illustrates a *Voucher and Schedule of Payments* and Exhibit B illustrates a *Voucher and Schedule of Payments* where a setoff

is involved (see instructions below relative to Collection by Setoff Against Amounts Requisitioned for Disbursement).

Disbursements for planning assistance grants shall be recorded in the General Ledger in accordance with Transaction Nos. 2 and 8, Section 7-11-14. For the postings to be made to the *Project Planning Grant Record* refer to the instructions in Section 7-11-10 under the heading Subsidiary Ledger.

Collection by Setoff Against Amounts Requisitioned for Disbursement

If the Planning Agency has not paid the amount of fixed fee for inspections and audit by the time the first requisition for grant payment under the initial contract, or the next requisition under the amendatory contract, is approved, the full amount of the fee, or additional fee, shall be set off against the approved amount of the requisition.

The use of the *Voucher and Schedule of Payments* illustrated in Exhibit B will eliminate the use of S.F. 1096, *Schedule of Voucher Deductions.* The single voucher (Exhibit B) will serve as posting media for the entry of the planning grant in the General Ledger maintained for this program, and for the entry of the collection of the inspection and audit fee in the General Ledger established for symbol 86X6753. For instructions relating to inspection and audit fees, refer to Chapter 30, Clearing and Deposit Fund Accounts.

EXHIBIT A

Standard Form No. 1166
Form prescribed by
Comptroller General, U. S.
September 18, 1962
(7 GAO 5040)

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE		
Office of the Administrator		
LOCATION OF TRANSMITTING OFFICE	STATION NO.	
(Location of Regional Office)	(a)	(b)

APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)

86X0104 - $ xxxx

Schedule No. _____

PAID BY

VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D. O. CHECK NO. (4)
	Name of Planning Agency Address Project No. _____ Contract No. _____	$ xxxx	
	(a) Insert appropriate Field Fiscal Station code (agency accounting station number), see Section 7-1-2. (b) Insert appropriate Treasury Regional Office symbol (see Treasury Department Circular No. 945-Second Revision, as amended and supplemented).		
	Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated. GRAND TOTAL	$ xxxx	

(Date) _____ (Authorized certifying officer) _____

U. S. GOVERNMENT PRINTING OFFICE : 1957—O-444255

EXHIBIT B

Standard Form No. 1166
Form prescribed by
Comptroller General, U. S.
September 18, 1952
(7 GAO 2040)

VOUCHER AND SCHEDULE OF PAYMENTS

Sheet 1 of _____

HOUSING AND HOME FINANCE AGENCY
(DEPARTMENT OR ESTABLISHMENT)

BUREAU OR OFFICE		
Office of the Administrator		
LOCATION OF TRANSMITTING OFFICE	STATION NO.	
(Location of Regional Office)	(a)	(b)

APPROPRIATION SUMMARY: (SYMBOL AND AMOUNT)

86X0104 - $20,000.00

Schedule No. _____

PAID BY

VOUCHER NO. (1)	PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO. OR OTHER IDENTIFICATION (2)	AMOUNT (3)	D.O. CHECK NO. (4)
	Name of Planning Agency Address Project No. _____ Contract No. _____	$19,724.00	
	Setoff-Inspection and Audit Fee 86X6753	276.00	
	(a) **Insert appropriate Field Fiscal Station code (agency accounting station number), see Section 7-1-2.** (b) Insert appropriate Treasury Regional Office symbol (see Treasury Department Circular No. 945-Second Revision, as amended and supplemented). (See Exhibit A, Section 7-30-3)		
	GRAND TOTAL	$20,000.00	

Pursuant to authority vested in me, I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.

(Date) _____ (Authorized certifying officer) _____

U. S. GOVERNMENT PRINTING OFFICE : 1957—O-444255

Section 6

BILLINGS

Section 4 of Part I of the guide form of *Urban Planning Grant Contract,* applicable to contracts authorized after December 15, 1961, provides that the fee for inspections and audits is due and payable upon execution of the contract. See Section 7-30-5 for the procedure applicable to billings for inspection and audit fees.

Part II of the guide form of *Urban Planning Grant Contract* dated 7-61 provides for remittance to HHFA of such portion of any grant payments previously received as is determined by HHFA to be due the Government upon termination or suspension of the project (Section 203) and upon completion of the project (Section 204).

Section 205 of Part II of *Urban Planning Grant Contracts* executed prior to July 1, 1961, provided for a refund to the Government by the Planning Agency of any grant payments which are in excess of the amount the Government is obligated to pay.

Accordingly, billings on Form H-216, *Invoice,* shall be rendered to Planning Agencies by the Administrative Branch to implement the Part II contract provisions, as follows:

(1) Upon receipt and review in the Administrative Branch of the final audit report and upon receipt of advice from the Regional Director of Urban Renewal of the termination or suspension of the Government's obligations under the Urban Planning Grant Contract and completion of administrative action with respect to the exceptions and other matters obtained in the audit report, and upon determination of the portion of the grant payments previously made which is due the Government under the provisions of Section 203 of the contract, the Administrative Branch shall bill the Planning Agency for the amount due (see Exhibit A).

(2) Upon receipt of advice from the Regional Director of Urban Renewal that excess grant payments in a specified amount have been made to the Planning Agency and should be recovered, the Administrative Branch shall promptly bill the Planning Agency for the amount of such excess payments (see Exhibit B).

(3) Upon receipt and review in the Administrative Branch of the final audit report and upon receipt of advice from the Regional Director of Urban Renewal of the completion of the project and completion of administrative action with respect to the exceptions and other

matters contained in the audit report, and upon determination of the portion of the grant payments previously made which is due the Government under the provisions of Section 204 of the contract, the Administrative Branch shall bill the Planning Agency for the amount due (see Exhibit C).

(4) An original and four copies of the *Invoice* shall be prepared in each case and shall be distributed as follows:

(a) the original and duplicate copy shall be mailed to the Planning Agency;

(b) the triplicate after posting to establish the receivable, if required, shall be placed in the appropriate Fiscal Project File;

(c) the quadruplicate shall be furnished the Regional Director of Urban Renewal; and

(d) the quintuplicate shall be held in the Pending File until the collection is received, after which it shall be placed in the appropriate Fiscal Project File as evidence of the collection.

Entries of billings for inspection and audit fees, which are for deposit to account symbol 86X6753, shall be made as described in Chapter 30.

Entries of billings as specified in (1), (2) and (3) above shall be made in the General Ledger based on the accounting copies of Form H-216 in accordance with Transaction No. 5, Section 7-11-14 and in the appropriate Form H-200.20, *Project Planning Grant Record,* as provided in Section 7-11-10 under the heading Subsidiary Ledger. At the end of each month the amount of unpaid invoices for grant refunds due the Government remaining in the Pending File shall be verified and reconciled with the balance in Account 131.11 Accounts Receivable.

EXHIBIT A

N-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY

(Show address of Regional Office)

INVOICE

Name and address of
Planning Agency

DESCRIPTION	AMOUNT
We have been informed that the activities for which planning assistance funds were paid under Contract No. _____ have been terminated (or suspended). In accordance with the provisions of Section 203 of Part II of such contract, and as a result of final audit of the accounts maintained by you under Section 301 of Part II of the contract, you are requested to return to this Agency the following:	
Unexpended and unobligated grant funds $500.00	
Disallowed travel 50.00	
Total amount due	$550.00

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT B

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
(Show address of Regional Office)

INVOICE

Name and address of
Planning Agency

DESCRIPTION	AMOUNT
We have been informed that grant payments made to you under Contract No. _____ are in excess of the amount the Government is obligated to pay. Consequently, you are requested to return such excess to this Agency.	
Amount Government is obligated to pay $10,000.00	
Amount actually paid 10,500.00	
Excess to be returned	$500.00

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT C

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
(Show address of Regional Office)

INVOICE

Name and address of
Planning Agency

DESCRIPTION	AMOUNT
We have been informed that the activities for which planning assistance funds were paid under Contract No. _____ have been completed. Consequently, in accordance with the provisions of Section 204 of Part II of such contract, and as a result of final audit of the accounts maintained by you under Section 301 of Part II of the contract, you are requested to return to this Agency the following:	
Unexpended and unobligated grant funds $500.00	
Disallowed travel 50.00	
Total amount due	$550.00

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

Section 7

COLLECTIONS

All amounts received by Regional Offices applicable to the Urban Planning Assistance Program, except collections of inspection and audit fees, shall be deposited in the nearest Federal Reserve Bank or Branch for credit to general fund account symbol 86X0104 Urban Planning Grants, Office of the Administrator, Housing and Home Finance Agency.

For the procedure to be followed in depositing collections and for the preparation and distribution of the related S.F. 219, *Certificate of Deposit,* reference should be made to Section 7-1-2.

For the procedure to be followed in depositing collections of inspection and audit fees, see Section 7-30-3.

This section includes procedures relating only to collections of occasional refunds of planning grants.

For the general ledger entries to record collections on accounts receivable and refunds of planning grants, refer to Transaction Nos. 6 and 7, Section 7-11-14. The posting of subsidiary accounts shall be made on the basis of the information on the reverse of the *Certificate of Deposit* fully identifying the transaction.

Inspection and audit fees collected by setoff against amounts requisitioned by Planning Agencies (see instructions in Section 7-11-5) do not involve the use of *Certificates of Deposit.*

Section 8

INSPECTION AND AUDIT FEES

The amounts of Inspection and Audit Fees specified in Urban Planning Grant Contracts and increases in such fees shall be collected and entered in the accounts as indicated in Chapter 30.

EXHIBIT A

W-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office)

MONTH RECORDED

RECEIVING OFFICE Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

URBAN PLANNING ASSISTANCE PROGRAM
86X0104

To transfer to the Division of Finance and Accounts the balance in Account 101.13 Cash - Inspection and Audit Fees as of _____, 19___.

NOTE: When applicable, include a reference to the memorandum from the Division of Finance and Accounts requesting the transfer.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
221.12	331.51	$ xxxx			
331.51	101.13	xxxx			
(See Transaction No. 15, Section 7-11-14)					
SIGNATURE			SIGNATURE		

GPO 893476

Section 9

IN TRANSIT ITEMS

At the end of each month, Regional Offices shall adjust Account 101.12 Cash by removing therefrom those transactions which have not been accomplished. Such adjustments shall be made on the basis of journal entries and shall be recorded in accordance with Transaction Nos. 3 and 9, Section 7-11-14. At the beginning of the following month, the adjustments shall be reversed on the basis of journal entries in accordance with Transaction Nos. 4 and 10.

Section 10

BOOKS AND RECORDS

A General Ledger for program funds for symbol 86X0104, and a Subsidiary Ledger shall be established and maintained by each Regional Office. (For instructions concerning the handling of inspection and audit fees, see Chapter 30.) The posting media for General Ledger entries are identified in Section 7-11-14, and for the Subsidiary Ledger entries in the instructions that follow for the maintenance of such record. After each document has been posted, a notation to that effect shall be made thereon. Such notation shall show the posting date and be initialled by the employee who posted the transaction. In the case of documents, such as originals of executed contracts, contract amendments and waivers, the notation in each case shall be made on a small slip of paper which shall be stapled to the face sheet or the first page of the document. In the case of all other posting media, the notation may be made on the face of the document.

GENERAL LEDGER

General Ledger accounts shall be established and maintained on S.F. 1014-Revised, *General Ledger,* in accordance with the Chart and Description of General Ledger Accounts prescribed in Sections 7-11-12 and 7-11-13. In this connection, reference shall be made to Typical Transactions with Appropriate Entries, Section 7-11-14, which also indicates the documents which support entries in the accounts.

SUBSIDIARY LEDGER

A separate Form H-200.20, *Project Planning Grant Record,* shall be established upon receipt in the Administrative Branch of an original Form H-6760, *Urban Planning Allocation Order,* bearing the approval of the Regional Administrator. Each individual *Project Planning Grant Record* established shall identify the program and show the Region number, the project number, the contract number when assigned and the name and address of the Planning Agency. The section for remarks may be utilized for the inclusion of any additional information or references that may be deemed appropriate.

The information to be recorded on each *Project Planning Grant Record* shall be in accordance with the following instructions which have been numbered to correspond to the parenthetical numbers on Exhibit A:

(1) Show date of entry.

(2) Enter the release dates of the *Urban Planning Allocation Order* or changes thereof (see instructions below under the heading Memorandum Record of Release and Posting Dates), or the effective dates of the contract, contract amendments, etc.

(3) Cite posting document or brief description of transaction.

(4) Enter amount of grant allocation and increases thereof as shown by an *Urban Planning Allocation Order* or an amendatory *Urban Planning Allocation Order.*

(5) Enter decreases in amount of grant allocation as shown by an amendatory *Urban Planning Allocation Order* or as shown by S.F. 1017G, *Journal Voucher,* prepared following receipt of Form H-6722, *Certificate of Project Completion and of Project Cost.*

(6) Entries in column (4) increase the previous balance in this column and entries in column (5) decrease the previous balance.

(7) Enter amount of grant and increases thereof as shown by executed *Urban Planning Grant Contract* and executed amendments thereto.

(8) Enter decreases in amount of grant as shown by executed contract amendments, amendatory *Urban Planning Allocation Order* on terminated projects, or as shown by *Journal Voucher* prepared following receipt of the *Certificate of Project Completion and of Project Cost.*

(9) Entries in column (7) increase the previous balance in this column and entries in column (8) decrease the previous balance.

(10) Enter the amount of grant funds disbursed as shown by S.F. 1166, *Voucher and Schedule of Payments.*

(11) Enter the amount of grant funds transferred to Accounts Receivable as shown by Form H-216, *Invoice.* This does not refer to those invoices on which no amounts are shown.

(12) Enter the amount of grant funds refunded by the Planning Agency as shown by S.F. 219, *Certificate of Deposit.* This refers to amounts which had not been previously transferred to accounts receivable.

(13) Entries in column (10) increase the previous balance in this column and entries in columns (11) and (12) decrease the previous balance.

(14) Entries in columns (7), (12) and (16) increase the previous balance in this column and entries in columns (8) and (10) decrease the previous balance.

(15) Enter amount of grant funds transferred to accounts receivable as shown by *Invoices.*

(16) Enter amounts of accounts receivable collected as shown by *Certificates of Deposit.*

(17) Entries in column (15) increase the previous balance in this column and entries in column (16) decrease the previous balance.

MEMORANDUM RECORD OF RELEASE AND POSTING DATES

Program instructions define "Official Release Date" as the date on which the Planning Agency is notified of the grant allocation by telegram from URA. For all original allocation orders and for all amendatory allocation orders which provide for both an increase in the grant and the addition of a municipality or area to the scope of the project the Director of Public Affairs, URA, will notify the Regional Office by teletype of the date on which the Planning Agency has been or will be notified of the grant allocation (Official Release Date). Program instructions provide that upon receipt of the teletype the Regional Administrator shall execute and date the allocation order as of the Official Release Date.

In the case of amendatory allocation orders which provide for an increase in grant but not adding a municipality or area to the scope of the project, program procedures provide that the date of execution of the allocation order by the Regional Administrator shall be considered as the release date for purposes of posting to records.

An *Urban Planning Allocation Order* received in the Administrative Branch shall be posted in the project records on a date which conforms to the "Issued" date (Release Date) of the allocation order.

The following memorandum record shall be established using an appropriate columnar form for the purpose, and shall be maintained by each Regional Administrative Branch to insure that *Urban Planning Allocation Orders* are always posted to project records on the same date as the release date:

URBAN PLANNING ASSISTANCE PROGRAM
MEMORANDUM RECORD OF RELEASE AND
POSTING DATES—FORM H-6760
REGION NO. ————

(1)	(2)	(3)	(4)	(5)
Project No.	Release Date	Posting Date	Amount	Remarks

(1) Show project number.

(2) Show release date.

(3) Indicate posting date to project records which shall always conform to release date.

(4) Show amount of allocation and increase or decrease of allocation. Show decrease of allocation in parentheses.

(5) Indicate whether release date was determined by the Urban Renewal Administration or Regional Office. Identify type of allocation or other pertinent information as may be required.

As of the end of each month, the Regional Director, Administrative Branch, shall furnish the Division of Finance and Accounts with an advice (original and one copy) showing a transcript of all entries made in the Memorandum Record of Release and Posting Dates during the month then ended. S.F. 96, *Office Memorandum,* may be used for this purpose. Such advices shall be prepared and transmitted in sufficient time to reach the Division of Finance and Accounts not later than the fifth business day following the close of the month.

EXHIBIT A

N-200.20
(5-57)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
URBAN PLANNING ASSISTANCE PROGRAM

PROJECT PLANNING GRANT RECORD

Project No. _____

Contract No. _____

Region No. _____

ENTRY DATE	EFFECTIVE DATE	REFERENCE	ALLOCATION			CONTRACT		
			INCREASES	DECREASES	BALANCE	INCREASES	DECREASES	BALANCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

NAME:

ADDRESS:

REMARKS:

			GRANTS				UNDISBURSED COMMITMENT	ACCOUNTS RECEIVABLE			
			DISBURSEMENTS	TRANSFERRED TO ACCOUNTS RECEIVABLE	REFUNDS	BALANCE		DEBITS	CREDITS	BALANCE	
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

HHFA-RLSB, Washington, D. C.

Section 11

REPORTS

The reports, Form H-200.60, *Statement of General Ledger Balances,* and Form H-200.21, *Project Transcript,* referred to below shall be forwarded to the Division of Finance and Accounts in accordance with Section 7-1-8, which specifies the number of copies of each report required. For report, Form H-200.53, *Statement of General Ledger Balances—Clearing and Deposit Fund Accounts,* see Chapter 30.

STATEMENT OF GENERAL LEDGER BALANCES

As of the end of each month after all entries for the month have been posted, the balances shown in columns (13) and (17) of each Form H-200.20, *Project Planning Grant Record,* shall be totalled separately and each such total shall be reconciled with the balance of the related General Ledger control accounts—total of accounts 541.11 and 321.21 for grants and Account 131.11 for accounts receivable.

A trial balance of the General Ledger accounts shall then be taken and reported on a *Statement of General Ledger Balances.* Also as of June 30 of each year a post closing trial balance shall be submitted immediately after the fiscal year-end closing entries have been made. (For instructions relating to a trial balance of the General Ledger for symbol 86X6753, see Chapter 30.)

PROJECT TRANSCRIPT

A *Project Transcript* (Exhibit A), shall be submitted by individual project. All of the information required for the preparation of the transcripts shall be obtained from the subsidary ledger cards (*Project Planning Grant Record*). Reports (including initial reports for new projects) shall be prepared as of each month-end by Regional Offices; however, a particular project which has been previously reported shall not be reported again until the end of the month during which one or more transactions have been recorded on the project subsidiary ledger card changing the information required by the report form. For example, if no transactions were recorded on the subsidiary ledger card for Project (A) during the period April 1 through July 31 of the same year, the project report prepared for Project (A) as of the close of business March 31 of that year will serve as the report for the periods ending April 30, May 31, June 30 and July 31 of that year as well. Reports required because of changes in information previously reported must be complete in all respects. The current file of reports

maintained in the Regional Office shall include only the most recent report prepared for each project.

The information to be reported on the *Project Transcript* shall be in accordance with the following explanatory remarks which have been numbered to correspond with the parenthetical numbers on Exhibit A:

(1) Show month-end as of which report is prepared.
(2) Enter name of Planning Agency.
(3) Enter address of Planning Agency.
(4) Enter number of Region preparing report.
(5) Enter number of project being reported.

Instructions for column (A):

(6) Enter amount of increase of Allocation since prior report as shown in column (4) of Form H-200.20.
(7) Enter amount of decrease of Allocation since prior report as shown in column (5) of Form H-200.20.
(8) Enter difference between items (6) and (7). If item (7) exceeds item (6) show the difference in parentheses, or if item (6) exceeds item (7) show the difference without parentheses.
(9) Enter amount of increase of Contract since prior report as shown in column (7) of Form H-200.20.
(10) Enter amount of decrease of Contract since prior report as shown in column (8) of Form H-200.20.
(11) Enter difference between items (9) and (10). If item (10) exceeds item (9) show the difference in parentheses, or if item (9) exceeds item (10) show the difference without parentheses.
(12) Enter amount of disbursement(s) since prior report as shown in column (10) of Form H-200.20.
(13) Enter to the left of Column (A) amount of increase in transfers to Accounts Receivable since prior report as shown in column (11) of Form H-200.20.
(14) Enter to the left of Column (A) amount of increase in refunds since prior report as shown in column (12) of Form H-200.20.
(15) Enter the total of items (13) and (14).
(16) Enter the difference between items (12) and (15). If item (15) exceeds item (12) enter the difference in parentheses, or if item (12) exceeds item (15) enter the difference without parentheses.
(17) Enter difference between the Undisbursed Commitment as shown by prior report and the Undisbursed Commitment as shown by current report. If the amount of the Undisbursed Commitment as shown by the prior report is greater than the Undisbursed Commitment as shown by

the current report, show the difference in parentheses or if the reverse is true, show the difference without parentheses.

(18) Enter amount of increase in debits to Accounts Receivable since prior report as shown in column (15) of Form H-200.20.

(19) Enter amount of increase in credits to Accounts Receivable since prior report as shown in column (16) of Form H-200.20.

(20) Enter the difference between items (18) and (19). If item (19) exceeds item (18) enter the difference in parentheses, or if item (18) exceeds item (19) enter the difference without parentheses.

Instructions for Column (B):

(6) Foot column (4) of Form H-200.20 and enter total here.

(7) Foot column (5) of Form H-200.20 and enter total here.

(8) Enter balance from column (6) of Form H-200.20.

(9) Foot column (7) of Form H-200.20 and enter total here.

(10) Foot column (8) of Form H-200.20 and enter total here.

(11) Enter balance from column (9) of Form H-200.20.

(12) Foot column (10) of Form H-200.20 and enter total here.

(13) Foot column (11) of Form H-200.20 and enter total here to the left of column (B).

(14) Foot column (12) of Form H-200.20 and enter total here to the left of column (B).

(15) Enter total of items (13) and (14).

(16) Enter balance from column (13) of Form H-200.20.

(17) Enter balance from column (14) of Form H-200.20.

(18) Foot column (15) of Form H-200.20 and enter total here.

(19) Foot column (16) of Form H-200.20 and enter total here.

(20) Enter balance from column (17) of Form H-200.20.

(21) Enter date of submission of report to the Division of Finance and Accounts.

(22) The signature of the Regional Director, Administrative Branch, or his designee, shall appear in this space.

EXHIBIT A

H-200.21
(12-58)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
URBAN PLANNING ASSISTANCE PROGRAM

PROJECT TRANSCRIPT

(1) Period ended _____, 19____

(2) Name _____

(3) Location _____

(4) Region No. _____ (5) Project No. _____

		AMOUNT OF CHANGE SINCE PRIOR REPORT (A)		TOTAL OR BALANCE AS OF ABOVE DATE (B)
(6)	Allocation: Increases	$		$
(7)	Decreases			
(8)	Balance			
(9)	Contract: Increases			
(10)	Decreases			
(11)	Balance			
(12)	Disbursements			
(13)	Transferred to Accounts Receivable $		$	
(14)	Refunds			
(15)	Total of items (13) and (14)			
(16)	Balance			
(17)	Undisbursed Commitment			
(18)	Accounts Receivable: Debits			
(19)	Credits			
(20)	Balance			

(21) Date submitted _____, 19____

(22) Certified correct _____

GPO 942385

Section 12

REPORTS

The reports referred to below in this Section shall be forwarded to the Division of Finance and Accounts in accordance with Section 7-1-8, which specifies the number of copies of each report required.

STATEMENT OF GENERAL LEDGER BALANCES

As of the end of each month, after all entries for the month have been posted to the General Ledger, the balances reflected in columns (19) and (23) of the *Subsidiary Loan Records* shall be totalled separately and each such total shall be reconciled and agreed with the balance of the applicable General Ledger Control Account. A trial balance of General Ledger accounts shall then be taken and reported in the appropriate column of Form H-200.60, *Statement of General Ledger Balances.* As of June 30 of each year, a post closing trial balance shall be submitted immediately after fiscal year-end closing entries have been made.

NET LOAN COMMITMENTS, CONSTRUCTION ADVANCES, BOND PURCHASES, AND UNDISBURSED COMMITMENTS

Form H-245, *Net Loan Commitments, Construction Advances, Bond Purchases, and Undisbursed Commitments* (Exhibit A) shall be prepared at the close of business each month. Only those projects with respect to which fully executed Loan Agreements are on file in the Regional Office shall be reported on Form H-245.

"Completed projects previously reported" shall not be listed individually on the form. Projects which are required to be listed individually, or "Projects completed during month" and "Projects not completed" shall be arranged in alphabetical order by States and by projects within each State.

The information to be shown on Form H-245 shall be in accordance with the following instructions which correspond to the parenthetical letters and numbers on Exhibit A. Except for items (a) and (b) the required information shall be obtained from Form H-213, *Sudsidiary Loan Record.*

Item (a) Enter month-end date as of which report is prepared.

Item (b) Enter number and location of Regional Office.

Completed projects to be reported in columns (4), (6), and (8) opposite Item (c) are those on which the net commitments have been fully disbursed for bond purchases. Projects on which construction advances have been fully repaid as the result of bond sales to bidders other than the Government shall be excluded from Item (c) and not listed under Item (d). In other words, such a project shall be elimi-

nated from the report when the construction advance is fully repaid and the undisbursed commitment, if any, is cancelled.

Item (c) Enter in column (4) of this line the total number of completed projects as of the previous month end. Enter in column (6) of this line the total of net loan commitments (commitments less cancellations) for all projects reported completed as of the previous month end.
Enter in column (8) of this line the total disbursements for bond purchases for all projects reported completed as of the previous month end.

Item (d) List under this heading information with respect to each project completed during the month, as indicated below:
Enter in column (1) State in which borrowing agency is located.
Enter in column (2) town or city in which borrowing agency is located.
Enter in column (3) name of borrower.
Enter in column (5) project number.
Enter in column (6) net loan commitment (commitment less cancellations).
Enter in column (8) principal amounts of bonds purchased.

Item (e) Count the number of projects completed during month and to this add the number of completed projects previously reported. (Do not include projects required to be listed for the purpose of reporting decreases because of redemption of bonds on projects previously reported as completed. These projects have been previously counted.)
Enter such sum as a subtotal in column (4).
Enter as subtotals in columns (6) and (8) the totals of such columns for completed projects previously reported and for projects completed during month.

Item (f) List under this heading information with respect to each project not completed as indicated below.
Enter in columns (1) through (6) and column (8) the information and amounts as indicated above under Item (d).
Enter in column (7) the amount of construction advances.
Enter in column (9) the difference between the amount of column (6) and the sum of the amounts in columns (7) and (8).

Item (g) Count the number of projects not completed (Item (f)) and enter such sum as a subtotal in column (4).
Enter as subtotals in columns (6) and (8) the totals of such columns for projects not completed (Item (f)).

Item (h) Enter as cumulative totals in columns (4), (6) and (8) the sums of the subtotals of such columns. Enter as cumulative totals in columns (7) and (9) the totals of such columns.

Where a purchase of bonds results in a loan in excess of final project costs, the borrower is usually required to refund such excess amount by redemption of bonds, in multiples of $1,000 and in inverse order of

Section 13

DESCRIPTION OF GENERAL LEDGER ACCOUNTS

101.11 CASH IN TRANSIT

This is a debit balance (asset) account maintained to record cash collections in transit at the end of each month.

Debit this account with:

9. Amount of cash collections in transit at the end of each month.

Credit this account with:

10. Amount of month-end adjustment for cash collections in transit reversed as of the end of each month.

101.12 CASH

This is a debit balance (asset) account maintained to show the unexpended cash balance available to the Regional Office for making urban planning grants.

Debit this account with:

1. Amounts of funds transferred from the Division of Finance and Accounts for planning grants.
3. Amounts of planning grant disbursements which have not been accomplished by the Treasury Regional Office at the end of each month.
6. Amounts of accounts receivable collected.
7. Amounts collected representing refunds of planning grant funds not previously billed or billed on invoices not specifying an amount.
10. Amount of month-end adjustment for cash collections in transit reversed as of the end of each month.

Credit this account with:

2. Amounts of vouchers scheduled for payment of planning grants.
4. Amount of month-end adjustment for unaccomplished planning grant disbursements reversed as of the beginning of each month.
8. Amounts of planning grants requisitioned by Planning Agencies where collections by setoff of inspection and audit fees are involved.
9. Amount of cash collections in transit at the end of each month.
11. Amounts of excess planning grant funds returned to the Division of Finance and Accounts.

131.11 ACCOUNTS RECEIVABLE

This is a debit balance (asset) account maintained to show the outstanding balance of refunds due the Government for grant overpayments for which invoices have been rendered.

Debit this account with:

5. Amounts of invoices rendered covering grant refunds due.

Credit this account with:

6. Amounts of accounts receivable collected.

NOTE: Maintain individual subsidiary account for each project on Form H-200.20, *Project Planning Grant Record.*

201.11 ACCOUNTS PAYABLE

This is a credit balance (liability) account maintained to record the amount of cash disbursements which have not been cleared through the Treasury Regional Office at the end of each month.

Debit this account with:

4. Amount of month-end adjustment for unaccomplished planning grant disbursements reversed as of the beginning of each month.

Credit this account with:

3. Amounts of planning grant disbursements which have not been accomplished by the Treasury Regional Office at the end of each month.

321.21 CUMULATIVE GRANTS

This is a debit balance (capital) account maintained to show the cumulative amount of Urban Planning Grants disbursed in prior fiscal years.

Debit this account with:

12. Amount of planning grants disbursed each fiscal year transferred from Account 541.11 as of June 30 of each year.

Credit this account with:

331.51 REGIONAL OFFICE BOOKS—ACCOUNT WITH CENTRAL OFFICE

This is a Regional interoffice control account maintained to record all transfer transactions between the Division of Finance and Accounts and the Regional Office.

Debit this account with:

11. Amounts of excess planning grant funds returned to the Division of Finance and Accounts.

Credit this account with:

1. Amounts of funds transferred from the Division of Finance and Accounts for planning grants.

541.11 GRANTS

This is a debit balance (expense) account maintained to record the net amount of urban planning grant funds disbursed during each fiscal year.

Debit this account with:

2. Amounts of vouchers scheduled for payment of planning grants.
8. Amounts of planning grants requisitioned by Planning Agencies where collections by setoff of inspection and audit fees are involved.

Credit this account with:

5. Amounts of invoices rendered covering refunds due.
7. Amounts collected representing refunds of planning grant funds not previously billed or billed on invoices not specifying an amount.
12. Amount of planning grants disbursed each fiscal year transferred to Account 321.21 as of June 30 of each year.

Section 14

TYPICAL TRANSACTIONS WITH APPROPRIATE ENTRIES

Transaction Number	Description	Dr.	Cr.	Title of Account
1.	Amounts of funds transferred from the Division of Finance and Accounts for planning grants. Posting media: *Inter Office Transfer Vouchers.*	101.12		Cash.
			331.51	Regional Office Books—Account with Central Office.
2.	Amounts of vouchers scheduled for payment of planning grants. Posting media: *Vouchers and Schedules of Payments.*	541.11		Grants.
			101.12	Cash.
3.	Amounts of planning grants disbursements which have not been accomplished by the Treasury Regional Office at the end of each month. Posting media: *Journal Vouchers.*	101.12		Cash.
			201.11	Accounts Payable.
4.	Amount of month-end adjustment for unaccomplished planning grant disbursements reversed as of the beginning of each month. Posting media: *Journal Vouchers.*	201.11		Accounts Payable.
			101.12	Cash.
5.	Amounts of invoices rendered covering grant refunds due. Posting media: *Invoices.*	131.11		Accounts Receivable.
			541.11	Grants.

Transaction Number	Description	Dr.	Cr.	Title of Account
6.	Amounts of accounts receivable collected. Posting media: *Certificates of Deposit.*	101.12		Cash.
			131.11	Accounts Receivable.
7.	Amounts collected representing refunds of planning grant funds not previously billed or billed on invoices not specifying an amount. Posting media: *Certificates of Deposit.*	101.12		Cash.
			541.11	Grants.
8.	Amounts of planning grants requisitioned by Planning Agencies where collections by setoff of inspection and audit fees are involved. Posting media: *Schedules of Voucher Deductions* attached to *Vouchers and Schedules of Payments.*	101.13*		Cash—Inspection and Audit Fees.
		541.11		Grants.
			101.12	Cash.
			131.22*	Accounts Receivable—Inspection and Audit Fees.
9.	Amount of cash collections in transit at the end of each month. Posting media: *Journal Vouchers.*	101.11		Cash in Transit.
			101.12	Cash.
10.	Amount of month-end adjustment for cash collections in transit reversed as of the beginning of the following month. Posting media: *Journal Vouchers.*	101.12		Cash.
			101.11	Cash in Transit.
11.	Amounts of excess planning grant funds returned to the Division of Finance and Accounts. Posting media: *Inter Office Transfer Vouchers.*	331.51		Regional Office Books—Account with Central Office.
			101.12	Cash.

* For posting to General Ledger accounts for 86X6753 (see Transaction No. 8, Section 7-30-11).

Transaction Number	Description	Dr.	Cr.	Title of Account
12.	Amount of planning grants disbursed each fiscal year transferred to Account 321.21 as of June 30 of each fiscal year. Posting media: *Journal Vouchers.*	321.21		Cumulative Grants.
			541.11	Grants.

7-12 COLLEGE HOUSING

Section 1

INTRODUCTION

This procedure prescribes the fiscal and accounting requirements for the College Housing Program authorized by Title IV, Housing Act of 1950, as amended. Program policies and procedures are contained in Volume VI and in other releases.

Generally accepted commercial principles of accounting have been employed in the system which provides for decentralized accounts on the Branch office principle. Control accounts with each Regional Office are maintained in the Central Office Division of Finance and Accounts and contra-controlling accounts are maintained on the Regional Office books.

The procedure includes specific instructions for processing and recording program transactions. The General Ledger accounts and the *Subsidiary Loan Records* shall be established and maintained in accordance with the detailed instructions contained in Section 7-12-11. Cash receipts and disbursements journals have not been provided, since it appears that the number of transactions to be handled monthly by each Regional Office will not warrant the use of such books of original entry.

Applications for loans will be approved by the Community Facilities Commissioner or by Regional Administrators pursuant to authority delegated to those officials by the Administrator. However, prior to approval of applications for loans, the Community Facilities Commissioner will arrange for the reservation of funds for such applications and increases thereto.

The Central Office Division of Finance and Accounts maintains an overall record of the allotments, reservations and approvals, and a record by States of reservations and approvals. Regional Offices shall establish a *Subsidiary Loan Record* for each project upon receipt of a fully executed Loan Agreement for that project.

Section 2

TRANSACTIONS BETWEEN OFFICES

All transactions between the Division of Finance and Accounts and Regional Offices shall be supported in each instance by a Form H-219, *Inter Office Transfer Voucher,* prepared in duplicate by the originating office. The original only shall be forwarded to the receiving office for posting purposes. The issuing office shall post in its accounts on the basis of the retained copy. Except as described in the second paragraph, Section 7-12-3, *Inter Office Transfer Vouchers* shall be prepared and forwarded in sufficient time to permit entry in the accounts of the receiving office on or before the end of the month in which transactions occur. Such documents prepared by Regional Offices shall be addressed to the Division of Finance and Accounts. Regional Offices located west of the Mississippi River shall forward the documents by airmail.

Section 3

FUNDS

The following symbol and title have been assigned by the Treasury Department to the Revolving Fund for the College Housing Program:

Symbol	Title
86X4058	College Housing Loans, Office of the Administrator Housing and Home Finance Agency

Disbursing authority will be transferred to Regional Offices entirely on a project basis. When funds are needed for a disbursement in connection with a particular project, the Regional Office shall prepare an *Inter Office Transfer Voucher* in duplicate and complete the Transfer Voucher No. and Date Issued blocks on the form. (See Exhibit A.) Insofar as possible the *Inter Office Transfer Voucher* should be prepared and a copy mailed to the Division of Finance and Accounts at least two days prior to the date of disbursement. The date shown in the Date Issued block shall be the date that the copy of the Voucher is mailed. The Regional Office shall post the transfer in its accounts on the basis of the retained original, which shall be considered as accomplished. Such *Inter Office Transfer Vouchers* when received in the Division of Finance and Accounts will serve both as requests for lending fund disbursing authority and as the actual documents by which required transfers of funds are effected.

In any case where the amount of funds transferred to a Regional Office exceeds the amount actually disbursed to a borrower, such excess amount, identified by the project number, shall be returned promptly to the Division of Finance and Accounts in accordance with Exhibit B. Also an amount collected from a borrower and deposited, representing a repayment of construction advance and accrued interest thereon, shall be transferred promptly to the Division of Finance and Accounts in accordance with Exhibit C. The *Inter Office Transfer Voucher* shall indicate for each collection transferred the project number, the total amount collected and a breakdown between principal and interest. Such *Inter Office Transfer Vouchers* shall be prepared in duplicate in the usual manner.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO. *

DATE ISSUED *

ISSUING OFFICE
Washington, D. C. (Prepared by Regional Office)

MONTH RECORDED

RECEIVING OFFICE
(Location of Regional Office)

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

COLLEGE HOUSING PROGRAM
86X4058

To transfer funds for lending purposes as follows:

Project No.	Amount
	$

These funds are scheduled for disbursement on _____, 19__

* To be assigned by the Regional Office

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
			(See Transaction No. 1, Section 7-12-15)		
SIGNATURE			SIGNATURE		

EXHIBIT B

N-219 (3-51)

HOUSING AND HOME FINANCE AGENCY OFFICE OF THE ADMINISTRATOR INTER OFFICE TRANSFER VOUCHER	TRANS. VOUCHER NO. DATE ISSUED
ISSUING OFFICE (Location of Regional Office)	MONTH RECORDED
RECEIVING OFFICE Washington, D. C.	MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

COLLEGE HOUSING PROGRAM
86X4058

To transfer to the Central Office the amount of funds transferred in excess of the actual disbursement(s) as follows:

Project No.	Amount
	$

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51	101.12	$ xxxx			
(See Transaction No. 6, Section 7-12-15)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

EXHIBIT C

N-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office)

MONTH RECORDED

RECEIVING OFFICE Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

COLLEGE HOUSING PROGRAM
86X4058

To transfer to the Central Office collection(s) representing repayment(s) of construction advance(s) and accrued interest thereon, as listed below.

Project No.	Principal	Interest	Total
	$	$	$

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51	101.12	$ xxxx			
(See Transaction No. 6, Section 7-12-15)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

Section 4

DISBURSEMENTS—ADVANCES AND LOANS

A disbursement for a construction advance, or for the purchase of bonds and accrued interest thereon, shall not be made until a fully executed Loan Agreement between the Government and the Educational Institution is on file in the Regional Office and the required amount of cash balance has been transferred to the Regional Office. The requirements for disbursements under the program are summarized as follows:

(1) The original and memorandum copies of each completed Form CFA-300, *Requisition and Voucher for Bond Payment or Advance,* signed by the borrower as payee, signed by the authorized Regional Office personnel, and approved by the Regional Administrator, or his designee, together with all required supporting attachments as listed and described in program procedures, will be received in the Administrative Branch.

(2) The basic requisition and voucher and supporting attachments thereto shall be examined in the Administrative Branch against the related Loan Agreement. It shall be determined that (a) all required recommendations and approvals by authorized Regional personnel have been supplied; (b) that the amount of the undisbursed commitment as shown by the applicable *Subsidiary Loan Record,* Form H-213, is not less than the proposed disbursement, and (c) that the transaction is proper and correct in all other respects.

(3) After determining that the proposed disbursement is in order, a *Voucher and Schedule of Payments,* S.F. 1166, shall be prepared, certified and submitted to the Treasury Regional Office requesting that a check be drawn and delivered in accordance with the instructions thereon. The instructions in Section 7-1-5 with respect to the processing, numbering and filing of disbursement documents (basic documents and *Vouchers and Schedules of Payments*) shall be followed, except that posting copies of such documents shall be filed in accordance with section 7-1-3.

Disbursements for construction advances shall be recorded in accordance with Transaction No. 2, Section 7-12-15 and disbursements for the purchase of bonds and accrued interest thereon, such as shown on Exhibit A of this section, shall be recorded in accordance with Transaction No. 4. For the postings to be made to the *Subsidiary Loan Record* covering a construction advance or a bond purchase transaction, refer to the instructions in Section 7-12-11 under that heading and to Exhibit A of that section.

EXHIBIT A

CFA-301
(7-57)
(ex - H-940.1)

HOUSING AND HOME FINANCE AGENCY
COMMUNITY FACILITIES ADMINISTRATION

CALCULATION OF NET AMOUNT DUE FOR BOND PURCHASE

Project No. _____

Related Requisition

No. _____

Dated _____

Calculation of amount due to _____
(Name of borrower as it appears on the Loan Agreement)

by the United States Government acting by and through the Housing and Home Finance Administrator.

Principal amount of bonds being purchased	$ 175,000.00	
Add: Accrued interest being purchased, from Apr. 1, 19__ to Apr. 25, 19__ at 2.75 % *(360 day basis)* (24 days)	320.83	
Gross amount due borrower		$ 175,320.83
Deduct amount due Government by borrower for loan advances made pursuant to Loan Agreement:		
Principal amount of loan advances	44,000.00	
Add: Accrued interest being repaid on loan advances to April 25, 19__ at 2.75% *(365 day basis)*	(*) 556.93	
Total amount due Government by borrower on loan advances		44,556.93
Net amount due borrower by Government		$ 130,763.90

(*) Interest on $44,000. from November 8, 19__ to April 25, 19__ (168 days)

_____
(Signature of Authorized Representative of borrower)

(Sign Original Only)

_____ *(Date)*

_____ *(Title)*

FHLBB-Washington, D. C.

Section 5

BONDS EVIDENCING LOANS

TRANSFER OF BOND ACCOUNTS

Promptly after bonds have been purchased and the transaction has been recorded in the accounts of the Regional Office, an *Inter Office Transfer Voucher* shall be prepared in accordance with Exhibit A of this Section for the purpose of transferring the principal value of bonds and the related amount of interest purchased to the Central Office. As indicated by Exhibit A of this Section, such *Inter Office Transfer Vouchers* shall show the amount of construction advance, if any, and accrued interest thereon deducted at settlement for the purchase of bonds.

BOND DELIVERY AND SHIPMENT [1]

Bonds shall be placed promptly after purchase with the Federal Reserve Bank or Branch, with a letter of transmittal giving a description of the bonds. One copy of this letter, properly acknowledged by the Federal Reserve Bank, shall be obtained for the Regional Office and placed in the files of the Administrative Branch. A facsimile copy of such letter shall be forwarded to the Community Facilities Commissioner.

[1] For procedures relating to bond delivery and shipment, see program releases issued by the Central Office.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED April 28, 19

ISSUING OFFICE (Location of Regional Office)

MONTH RECORDED April

RECEIVING OFFICE Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

COLLEGE HOUSING PROGRAM
86X4058

To transfer the principal value of bonds and the amount of accrued interest purchased to the Central Office as detailed below.

Project No. _____ (Name and Location of borrower)

Bond principal	$175,000.00	
Accrued interest purchased (24 days at 2-3/4% on a 360 day basis from 4/1/__ through 4/24/__)	320.83	$175,320.83
Outstanding advances collected	$ 44,000.00	
Accrued interest on advances (168 days at 2-3/4% on a 365 day basis from 11/8/__ through 4/24/__)	556.93	44,556.93
Net amount disbursed		$130,763.90

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51		$175,320.83			
	111.11	175,000.00			
	121.11	320.83			
(See Transaction No. 5, Section 7-12-15)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

EXHIBIT A

Standard Form No. 1017 G—Revised
(General Regulations No. 150)
Form prescribed by Comp. Gen., U. S.
October 4, 1943

J. V. No. .....

JOURNAL VOUCHER

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	COLLEGE HOUSING PROGRAM 86x4058		
GENERAL LEDGER			
121.41	Accrued Interest Receivable - Advances	$ xxxx	
411.41	Interest Earned - Advances		$ xxxx
SUBSIDIARY LOAN RECORD			
Project No.	Principal Days Rate Accrual		
	$ xxx xxx xx xxxx		
	(List individual accounts)		
	Total $ xxxx		
	To record the accrued interest receivable and interest earned during the quarter ended _____, 19__, on advances made in connection with College Housing Projects.		
	TOTAL,		

Prepared by ..... (Signature)

..... (Title)

Approved by ..... (Signature)

..... (Title)

U. S. GOVERNMENT PRINTING OFFICE

EXHIBIT B

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office) — MONTH RECORDED

RECEIVING OFFICE Washington, D. C. — MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

COLLEGE HOUSING PROGRAM
86X4058

Amount of interest earned on construction advances during the fiscal year ended June 30, 19____ transferred to the Central Office.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
411.41	331.51	$ xxxx			
(See Transaction No. 13, Section 7-12-15)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

EXHIBIT B

N-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office) — MONTH RECORDED

RECEIVING OFFICE Washington, D. C. — MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

COLLEGE HOUSING PROGRAM
86X4058

Amount of interest earned on construction advances during the fiscal year ended June 30, 19____ transferred to the Central Office.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
411.41	331.51	$ xxxx			
(See Transaction No. 13, Section 7-12-15)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

Section 6

INTEREST

Interest receivable shall be computed in accordance with Section 7-1-4 of this Volume.

Interest on construction advances shall be accrued at the end of each quarterly period (March 31, June 30, September 30 and December 31) on a 365 day basis at the rate specified in the Loan Agreement. A *Journal Voucher,* SF 1017G-Revised, shall be prepared as of the close of each quarter in accordance with Exhibit A of this Section and the entries thereon shall be posted to the General Ledger (see Transaction No. 3, Section 7-12-15) and to the *Subsidiary Loan Records* (Section 7-12-11). As of the close of each fiscal year, an *Inter Office Transfer Voucher* shall be prepared in accordance with Exhibit B of this Section, transferring the amount of current fiscal year interest earned on advances to the Central Office.

Interest normally shall be accrued quarterly, however, it will often be necessary to accrue interest on an individual account in connection with the collection of the account by setoff or by payment.

Interest to be purchased in connection with a purchase of bonds shall be computed on a 360 day basis, with each full month considered as one-twelfth of a full year, or 30 days. When a bond purchase settlement is made, the amount of interest purchased shall be recorded in the accounts as indicated by Transaction No. 4, Section 7-12-15.

Interest shall be accrued on a construction advance from the effective date of the advance, i.e., the date of the check, through the day preceding the date of settlement in the case of bonds purchased by the Government or the day preceding the date on which a check in payment of an account is mailed by the borrower. Purchased interest on bonds shall be computed from the beginning date of the current semiannual interest period through the day preceding the date of settlement. The effective dates of disbursements and collections are described in detail under the heading Subsidiary Loan Record, Section 7-12-11.

Section 7

BILLINGS

INSPECTION AND AUDIT FEES

Upon receipt of advice from the Regional Director of Community Facilities Activities as to award of the construction contract, the Administrative Branch shall bill the borrower for the inspection and audit fee. Such bill shall request prompt payment from the first funds available to the borrower for construction of the project.

For each inspection and audit fee due, an original and four copies of Form H-216, *Invoice,* shall be prepared in accordance with Exhibit A of this Section. Copies of *Invoices* shall be distributed as follows:

(1) The original and duplicate shall be mailed to the borrower.

(2) The triplicate shall be used to establish the receivable in accordance with Transaction No. 7, Section 7-12-15, then placed in the appropriate Fiscal Project File (see Section 7-1-3).

(3) The quadruplicate shall be furnished the Regional Director of Community Facilities Activities.

(4) The quintuplicate shall be retained in a pending file for follow-up purposes, for matching with the remittance when received and then marked Paid and placed in the appropriate Fiscal Project File as evidence that the collection was received.

In any case where the borrower fails to make payment within 30 days following dispatch of a bill for the inspection and audit fee, the Administrative Branch shall notify the Regional Director of Community Facilities Activities by memorandum so that such further action as deemed appropriate may be taken to effect collection.

At the end of each month, the amount of unpaid bills for inspection and audit fees remaining in the pending file shall be reconciled and agreed with the balance in General Ledger Control Account 131.22 Accounts Receivable—Inspection and Audit Fees.

OUTSTANDING ADVANCES AND ACCRUED INTEREST

Where an entire bond issue has been awarded to bidders other than the Government, a bill requesting repayment of all previous advances plus accrued interest thereon shall be prepared by the Administrative Branch. Form H-216 shall be prepared for this purpose in accordance with Exhibit B and copies shall be distributed as shown above. Interest shall be assessed at the rate established in the Loan Agreement for the

period beginning on the date each advance was made through the day preceding the date on which remittance is mailed by the borrower to the Regional Office.

Billings for repayments of construction advances and accrued interest shall not be recorded in the General Ledger, since such amounts due are already reflected as receivables in the accounts.

EXHIBIT A

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY

(Show address of Regional Office)

INVOICE

Name and address of
Educational Institution

DESCRIPTION	AMOUNT
Amount to be paid the Government for field inspection and audits at the site of Project No. _____ as provided in Contract No. _____. Payment of this amount is requested from the first funds available for construction of the project, in accordance with the Terms and Conditions constituting part of the Loan Agreement.	$ XXXX

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT B

H-216
(8-55)

No. _____

HOUSING AND HOME FINANCE AGENCY

Date 1/23/__

(Show address of Regional Office)

INVOICE

Name and address of
Educational Institution

DESCRIPTION		AMOUNT
NOTICE OF CONSTRUCTION ADVANCE DUE		
Principal balance	$50,000.00	
Interest at 2-7/8% from 11/15/__ through 1/23/__ (70 days) 1/	275.69	$50,275.69
Advance made under Contract No. _____		

1/ In addition to the amount of interest shown, please include interest at the rate of $3.9383 per day, from January 24, 19__ through the day preceding the date on which check in payment is mailed.

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Show name and address of Regional Office.)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

Section 8

COLLECTIONS

All amounts collected by each Regional Office shall be deposited in the nearest Federal Reserve Bank or Branch for credit to the revolving fund symbol 86X4058.

For the procedure to be followed in depositing collections and for the preparation and distribution of related *Certificates of Deposit,* reference should be made to Section 7-1-2.

Collections of inspection and audit fees shall be recorded in the General Ledger in accordance with Transaction No. 8, Section 7-12-15. Collections which represent repayments of construction advances and accrued interest thereon, when the related bonds are sold to bidders other than the Government, shall be recorded in the General Ledger in accordance with Transaction No. 10, and to the appropriate *Subsidiary Loan Record* as provided in the instructions in Section 7-12-11 under that heading. As already stated, the amounts collected representing repayments of construction advances and accrued interest thereon shall be transferred promptly to the Central Office. (See section 7-12-3 and Exhibit C thereof and Transaction No. 6, Section 7-12-15.)

Inspection and audit fee collections shall be transferred to the Central Office as of the close of each fiscal year or at the request of the Division of Finance and Accounts, by *Inter Office Transfer Voucher* prepared in accordance with Exhibit A.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office)

MONTH RECORDED

RECEIVING OFFICE Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

COLLEGE HOUSING PROGRAM
86X1058

To transfer to the Central Office the amount of cash balance in Account 101.13 and a corresponding amount of balance in Account 221.12 as of _____, 19__.

NOTE: Where applicable, include a reference to memorandum from the Central Office requesting the transfer.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
221.12	331.51	$ xxxx			
331.51	101.13	xxxx			
(See Transaction No. 14, Section 7-12-15)					
SIGNATUSE			SIGNATURE		

FHLBB-Washington, D. C.

Section 9

REFUNDS—INSPECTION AND AUDIT FEES

In those cases where the entire bond issue related to a particular project is sold to bidders other than the Government, a refund of all or a portion of an inspection and audit fee previously collected shall be made to the borrower when an original and one copy of a basic document, describing the refund transaction, together with a memorandum signed by the Community Facilities Commissioner approving the refund, are received in the Administrative Branch. After determination in the Administrative Branch that all requirements have been fulfilled, S.F. 1166 shall be prepared, certified and submitted to the Treasury Regional Office for payment (see Section 7-12-4). In connection with any such refund the Regional Office will transmit a letter to the borrower explaining the nature of the refund and the method used in determining the amount thereof.

Refunds of inspection and audit fees shall be recorded in the General Ledger in accordance with Transaction No. 9, Section 7-12-15.

Section 10

IN TRANSIT ITEMS

At the end of each month, Regional Offices shall adjust Accounts 101.12 Cash and 101.13 Cash—Inspection and Audit Fees by removing therefrom those transactions which have not been accomplished. All such adjustments shall be recorded on the basis of journal entries as follows:

(1) Adjustments for the amount of collections in transit shall be recorded in the General Ledger in accordance with Transaction No. 11, Section 7-12-15, and such entries shall be reversed at the beginning of the following month in accordance with Transaction No. 12, Section 7-12-15.

(2) Adjustments for the amount of unaccomplished disbursements shall be recorded in the General Ledger and, when applicable, in the related *Subsidiary Loan Record(s)*, by reversing the original entries made in the accounts on the basis of the certified disbursement documents. At the beginning of the following month, adjustments shall be made restoring the original entries.

Section 11

BOOKS AND RECORDS

A General Ledger and individual *Subsidiary Loan Records* shall be established and maintained by each Regional Office. The posting media for General Ledger entries are identified in Section 7-12-15, Typical Transactions with Appropriate Entries, and for *Subsidiary Loan Records* in the instructions that follow in this section for the maintenance of such records. After each document has been posted, a notation to that effect shall be made thereon. Such notation shall show the posting date and shall be initialed by the employee who posted the transaction. In the case of documents, such as executed Loan Agreements and executed amendments thereof, the notation in each case shall be made on a small slip of paper which shall be stapled to the face sheet or the first page of the document. In the case of all other posting media, the notation may be made on the face of the document.

GENERAL LEDGER

S.F. 1014-Revised shall be used for the General Ledger. General Ledger accounts shall be established and maintained in accordance with the Chart and Description of General Ledger Accounts contained in Sections 7-12-13 and 7-12-14. Refer to Typical Transactions with Appropriate Entries (Section 7-12-15) for the accounting documents which support entries in the General Ledger.

SUBSIDIARY LOAN RECORD

Form H-213, *Subsidiary Loan Record* (Exhibit A) shall be maintained for each project. Immediately following receipt of a fully executed Loan Agreement in the Administrative Branch, Form H-213 shall be established for the project, and the loan commitment or authorization as specified in the Loan Agreement shall be recorded therein.

Subsidiary Loan Records shall be posted currently from *Vouchers and Schedules of Payments, Certificates of Deposit, Inter Office Transfer Vouchers, Journal Vouchers,* Notices of Collection, project summaries, and other similar documents.

Each disbursement for a construction advance or for the purchase of bonds shall be recorded in the appropriate *Subsidiary Loan Record* on the date the *Voucher and Schedule of Payments* is certified and submitted to the Treasury Regional Office for payment. The effective date of the disbursement shall be the date on which the check is drawn by the

Treasury Regional Office as shown on the accomplished *Voucher and Schedule of Payments* returned to the Regional Office. If the effective date is different from the date of entry, the effective date of disbursement shall also be entered in the applicable *Subsidiary Loan Record.*

Each collection shall be recorded in the appropriate *Subsidiary Loan Record* on the date the *Certificate of Deposit* is forwarded to the Federal Reserve Bank or Branch with the remittance. The effective date of a collection shall be the date on which a remittance is mailed in payment of an account, as evidenced by the postmark on the envelope in which the remittance was mailed to the Regional Office, without regard to the date on which the check was received in the Regional Office. Such envelopes shall be retained and attached to the posting copies of the related *Certificates of Deposit.* In the case of a repayment of advances and accrued interest thereon collected by setoff at the time of a bond purchase transaction, the effective date of the repayment is the date of the check in a net amount delivered to the borrower for the bonds. If the effective date of collection is different from the entry date the effective date shall also be entered in the applicable *Subsidiary Loan Record.*

Extreme care should be exercised that effective dates are always recorded as indicated above to insure that interest accruals and collections are correct.

The information to be recorded on *Subsidiary Loan Record* cards shall be in accordance with the following instructions which correspond to the parenthetical numbers shown on Exhibit A:

(1) Show the project number in the upper right-hand corner of the form.

(2) Show the location and number of the Regional Office.

(3) Enter the number assigned to the Loan Agreement.

(4) Show the name and address of the borrower.

(5) Enter the effective date of the Loan Agreement.

(6) Enter the date on which the last issue of bonds matures.

(7) Include a brief description of disbursement and repayment provisions as contained in the Loan Agreement.

(8) Enter the amount of loan specified in the Loan Agreement and increases thereof as shown by amendments thereto.
Enter in brackets the amounts of refunds received because of an underrun in final project costs, as shown by Notices of Collection received from the Division of Finance and Accounts.

(9) Enter decreases shown by amendments to Loan Agreements. Also enter decreases shown by Forms CFA-105, *Revised Project Summary,* after bonds have been purchased for less than Loan Agreement amounts because of underruns in project costs. See instructions following Item (24) with respect to bonds awarded to private bidders.

(9) Enter decreases shown by amendments to loan agreements. Also enter decreases shown by Forms CFA-105, *Revised Project Summary,* after bonds have been purchased for less than loan agreement amounts because of underruns in project costs. See instructions following Item (24) with respect to bonds awarded to private bidders.

(10) Enter amounts of loan advances from *Vouchers and Schedules of Payments* and basic documents and the difference between the principal value of bonds purchased and the total of advances repaid at the time of final settlement from Forms CFA-301, *Calculation of Net Amount Due for Bond Purchase.* Enter in brackets the amounts of refunds received because of an underrun in final project costs, as shown by Notices of Collection received from the Division of Finance and Accounts.

(11) Entries in colmn (8) increase the previous balance in this column and entries in columns (9) and (10) decrease the previous balance. Bracketed entries in columns (8) and (10) are offsetting and have no effect upon the balance.

(12) Show the interest rate specified in the loan agreement.

(13) Show both bases on which interest is computed. Interest on advances is computed on a 365 day basis and on bonds purchased on a 360 day basis.

(14) Show entry date.

(15) Show effective date if different from entry date.

(16) Cite posting document or brief description of the transaction.

(17) Enter amounts of advances and the principal amounts of bonds purchased as shown by *Vouchers and Schedules of Payments,* basic documents and Forms CFA-301.

(18) Enter the total of advances collected by setoff at the time of settlement for the purchase of bonds as shown by Forms CFA-301 and repayments of advances when bonds are sold to bidders other than the Government as shown by *Certificates of Deposit.*

(19) Entries in column (17) increase the previous balance in this column and entries in column (18) decrease the previous balance.

(20) Show the number of days for which interest is accrued.

(21) Enter the accruals of interest on advances from *Journal Vouchers* and for bond interest purchased as shown by Forms CFA-301.

(22) Enter the amount of accrued interest on advances collected by setoff at the time of final settlement for purchase of bonds from Form CFA-301 and the amount of accrued interest collected on advances when bonds are sold to bidders other than the Government from *Certificates of Deposit.*

(23) Entries in column (21) increase the previous balance in this column and entries in column (22) decrease the previous balance.

(24) Record the balances transferred to the Central Office in parentheses in columns (19) and (23) as shown by *Inter Office Transfer Vouchers* and include the notation as illustrated on Exhibit A.

In those cases where all or part of a bond issue related to a particular project has been awarded to bidders other than the Government, a copy of Form CFA-105, *Revised Project Summary,* will be received in the Administrative Branch. Upon receipt thereof, a cancellation entry shall be made in the Authorizations block of the applicable *Subsidiary Loan Record,* as follows:

(1) If the entire bond issue related to a particular project is awarded to bidders other than the Government, an entry shall be made in column (9) of the record in an amount which will reduce the balance in column (11) to zero.

(2) If only part of a bond issue is awarded to bidders other than the Government, an entry shall be made in column (9) of the record in an amount representing the difference between the face amount of bonds so awarded and the principal amount of loan advances repaid, or to be repaid, as the result of the sale.

H-213 (11-50)

HOUSING AND HOME FINANCE AGENCY - OA

(2) _____ OFFICE

SUBSIDIARY LOAN RECORD

(1) Project No.

CARD NO.	CONTROL ACCOUNT	CODE WORD	LOAN NO.
			(3)

NAME AND ADDRESS OF BORROWER (4)

NAME AND ADDRESS OF PARTICIPATING BANK

TERMS OF NOTE	EFFECTIVE DATE	MATURITY DATE
(7)	(5)	(6)

PARTICIPANTS INTEREST	DATE OF GUARANTY	AMOUNT OF GUARANTY	INTEREST RATE (12)	BASIS DAYS (13)
$		$	2.75 %	

AUTHORIZATIONS

Date	Reference	Authorized (8)	Canceled (9)	Disbursed (10)	Undisbursed (11)
10-21-		175 000 00			175 000 00
11-8-				44 000 00	131 000 00
4-25-				131 000 00	-0-

ENTRY DATE (14)	EFFECTIVE DATE (15)	REFERENCE (16)	PRINCIPAL Debit (17)	PRINCIPAL Credit (18)	PRINCIPAL Balance (19)	NUMBER OF DAYS (20)	INTEREST TRANSACTIONS Billed	INTEREST TRANSACTIONS Accrued (21)	INTEREST TRANSACTIONS Collected (22)	INTEREST BALANCES Billed Not Collected	INTEREST BALANCES Accrued Not Collected (23)
11-8-		SF 1166#	44 000 00		44 000 00						
12-31-		Interest 11/8 thru 12/31/				54		179 01			179 01
3-31-		Interest 1/1 thru 3/31/				90		298 36			477 37
4-24		Interest 2/1 thru 4/24/				24		79 56			556 93
4-25		SF 1166#	175 000 00	44 000 00	175 000 00				556 93		-0-
4-25		Interest Purchased: 4/1 thru 4/24/				24		320 83			320 83
Transferred to Central Office					(175 000 00)						(320 83)
			(24) Transferred to Central Office See IOTV No.			Office Date:					

4/13/60

Section 12

REPORTS

The reports referred to below in this Section shall be forwarded to the Division of Finance and Accounts in accordance with Section 7-1-8 which specifies the number of copies of each report required.

STATEMENT OF GENERAL LEDGER BALANCES

As of the end of each month, after all entries for the month have been posted to the General Ledger, the balances reflected in columns (19) and (23) of the *Subsidiary Loan Records* shall be totalled separately and each such total shall be reconciled and agreed with the balance of the applicable General Ledger Control Account. A trial balance of General Ledger accounts shall then be taken and reported in the appropriate column of Form H-229, *Statement of General Ledger Balances—Program Accounts.* As of June 30 of each year, a post closing trial balance shall be submitted immediately after fiscal year end closing entries have been made.

NET LOAN COMMITMENTS, CONSTRUCTION ADVANCES, BOND PURCHASES, AND UNDISBURSED COMMITMENTS

Form H-245, *Net Loan Commitments, Construction Advances, Bond Purchases, and Undisbursed Commitments* (Exhibit A) shall be prepared at the close of business each month. Only those projects with respect to which fully executed Loan Agreements are on file in the Regional Office shall be reported on Form H-245.

"Completed projects previously reported" shall not be listed individually on the form. Projects which are required to be listed individually, or "Projects completed during month" and "Projects not completed" shall be arranged in alphabetical order by States and by projects within each State.

The information to be shown on Form H-245 shall be in accordance with the following instructions which correspond to the parenthetical letters and numbers on Exhibit A. Except for items (a) and (b) the required information shall be obtained from Form H-213, *Subsidiary Loan Record.*

Item (a) Enter month-end date as of which report is prepared.

Item (b) Enter number and location of Regional Office.

Completed projects to be reported in columns (4), (6), and (8) opposite Item (c) are those on which the net commitments have been fully disbursed for bond purchases. Projects on which construction advances have been fully repaid as the result of bond sales to bidders other than the Government shall be excluded from Item (c) and not listed under Item (d). In other words, such a project shall be elimi-

nated from the report when the construction advance is fully repaid and the undisbursed commitment, if any, is cancelled.

Item (c) Enter in column (4) of this line the total number of completed projects as of the previous month end. Enter in column (6) of this line the total of net loan commitments (commitments less cancellations) for all projects reported completed as of the previous month end.
Enter in column (8) of this line the total disbursements for bond purchases for all projects reported completed as of the previous month end.

Item (d) List under this heading information with respect to each project completed during the month, as indicated below:
Enter in column (1) State in which borrowing agency is located.
Enter in column (2) town or city in which borrowing agency is located.
Enter in column (3) name of borrower.
Enter in column (5) project number.
Enter in column (6) net loan commitment (commitment less cancellations).
Enter in column (8) principal amounts of bonds purchased.

Item (e) Count the number of projects completed during month and to this add the number of completed projects previously reported. (Do not include projects required to be listed for the purpose of reporting decreases because of redemption of bonds on projects previously reported as completed. These projects have been previously counted.) Enter such sum as a subtotal in column (4).
Enter as subtotals in columns (6) and (8) the totals of such columns for completed projects previously reported and for projects completed during month.

Item (f) List under this heading information with respect to each project not completed as indicated below.
Enter in columns (1) through (6) and column (8) the information and amounts as indicated above under Item (d).
Enter in column (7) the amount of construction advances.
Enter in column (9) the difference between the amount of column (6) and the sum of the amounts in columns (7) and (8).

Item (g) Count the number of projects not completed (Item (f)) and enter such sum as a subtotal in column (4).
Enter as subtotals in columns (6) and (8) the totals of such columns for projects not completed (Item (f)).

Item (h) Enter as cumulative totals in columns (4), (6) and (8) the sums of the subtotals of such columns. Enter as cumulative totals in columns (7) and (9) the totals of such columns.

Where a purchase of bonds results in a loan in excess of final project costs, the borrower is usually required to refund such excess amount by redemption of bonds, in multiples of $1,000 and in inverse order of

maturity or, in the case of a single registered nonnegotiable bond, by payment of a sum equal to the amount of principal installments to be retired. Such redemptions of bonds shall be reported on Form H-245 for the month in which Notice of Collection is received from the Division of Finance and Accounts, as outlined below:

(1) If the project has been reported as completed in a month prior to receipt of Notice of Collection, enter the amount of refund as a minus amount (in brackets) in columns (6) and (8) of Item (d), with the required identification data in columns (1), (2), (3) and (5). These amounts shall be deducted in obtaining subtotals for columns (6) and (8) opposite Item (e).

(2) If the project is being reported as completed during the same month as that in which Notice of Collection is received, the amount of bonds purchased, reduced by the amount of refund stated in the Notice, shall be reported in columns (6) and (8) under Item (d).

Where two or more projects are combined as authorized by an amendatory contract, the project number for the combined project preceded by Combined shall be shown on the *Subsidiary Loan Record* for each project involved in the combination and the old number lined out. The *Subsidiary Loan Record* cards shall then be filed together to facilitate reporting the combined amounts.

Combined projects shall be reported on Form H-245, as follows:

(1) If two or more projects previously reported as completed are combined, the amounts applicable thereto, which are included in columns (6) and (8), Item (c) are not affected. However, the number of projects shown in column (4), Item (e), of the previous month's report, shall be reduced by one less than the number of projects so combined and included in column (4), Item (c), of the current month's report, with an appropriate footnote [1] identifying the projects combined.

(2) If one or more projects previously reported as completed are combined with one or more projects not completed, column (4), Item (c) shall be reduced by the number of projects previously reported as completed, and columns (6) and (8), Item (c) shall be reduced by the related amounts applicable to the completed projects. The amounts thus removed from columns (6) and (8), Item (c) shall be combined with the amounts applicable to the projects not completed and reported as a single project in the appropriate columns of Item (f) as not completed, identified by the combined project number. Such project number shall be footnoted [1] to identify the individual projects combined (see Exhibit B).

(3) If two or more projects not completed are combined, the combined amounts shall be reported as a single project in the appropriate columns of Item (f), identified by the combined project number, and the number of projects adjusted (Item 4g) and footnoted [1] as illustrated on Exhibit C.

[1] Required footnotes shall be shown only on the first report which reflects a combination of projects.

(4) If one or more projects that would otherwise be reported as completed in the current month, are combined with project(s) not completed, the combined amounts shall be reported as a single project in the appropriate columns of Item (f), properly identified and the number of projects adjusted (Item 4g) and footnoted [1] in the same manner as illustrated on Exhibit C.

TRANSCRIPT OF ACCOUNT 101.12 CASH

As of the close of each month, Form H-200.14, *Transcript of Account 101.12 Cash,* shall be prepared and submitted in order that the Central Office Division of Finance and Accounts may compute any interest rebate due this Agency on daily cash balances on deposit in the Treasury. The information for this report shall be obtained from General Ledger Account 101.12 Cash and from posting documents and shall be reported in accordance with the following instructions which are numbered to correspond with the parenthetical numbers printed on Form H-200.14 (Exhibit D):

(1) Show month end as of which the report is prepared.

(2) Show number of the Region preparing the report.

(3) Cite posting document or brief description of transaction and show related project number opposite each amount reported.

(4) *Disbursements.* Show date on which each check is drawn by the Treasury Regional Office, as shown on the accomplished *Voucher and Schedule of Payments.* In those rare instances where a check drawn by the Treasury Regional Office is cancelled, every effort should be made to effect cancellation on or before the date of settlement, otherwise interest rebate on the amount of such check will be lost.
Collections. Show date on which each *Certificate of Deposit* is receipted (accomplished) by the Federal Reserve Bank or Branch.
Other Debits and Credits (transfers from and to the Central Office cash account). Show date of issuance of *Inter Office Transfer Voucher,* as prepared by the Central Office or the Regional Office.

(5) Show increases in cash balances as shown by the General Ledger Account maintained by the Regional Office for Account 101.12.

(6) Show decreases in cash balances as shown by the General Ledger Account maintained by the Regional Office for Account 101.12.

(7) Amounts shown in column (5) increase the previous balance in this column and amounts shown in column (6) decrease the previous balance.

(8) Enter on this line in column (7) the amount of cash balance in Account 101.12 as of the beginning of the month for which the report is prepared.

(9) Enter on this line in column (7) the amount of cash balance in

[1] Required footnotes shall be shown only on the first report which reflects a combination of projects.

Account 101.12 as of the end of the month for which the report is prepared.

(10) Show date of submission of the report to the Central Office Division of Finance and Accounts.

(11) The Regional Director, Administrative Management, or his designee, shall certify each report submitted.

TRANSCRIPT OF ACCOUNT 101.13 CASH—INSPECTION AND AUDIT FEES

As of the close of business each month Form H-200.15, *Transcript of Account 101.13 Cash—Inspection and Audit Fees,* shall also be prepared and submitted in order that the Central Office Division of Finance and Accounts may compute any interest rebate due this Agency on daily cash balances on deposit in the Treasury. Data for this report shall be obtained from the General Ledger Account 101.13 Cash—Inspection and Audit Fees and from posting documents and shall be reported in accordance with the following instructions which are numbered to correspond with the parenthetical numbers printed on Form H-200.15 (Exhibit E of this Section):

(1) Show month-end as of which report is prepared.

(2) Show number of the Region preparing the report.

(3) Cite posting document or brief description of transaction.

(4) *Disbursements* (in the event an occasional refund may be necessary because of overcollection). Show date on which each check is drawn by the Treasury Regional Office as shown on the accomplished *Voucher and Schedule of Payments.*

Collections. Show date on which each *Certificate of Deposit* is receipted (accomplished) by the Federal Reserve Bank or Branch.

Other Credits (transfers to Central Office cash account). Show date of issuance of the *Inter Office Transfer Voucher* prepared by the Regional Office.

(5) Show increases in cash balances as shown by the General Ledger Account maintained by the Regional Office for Account 101.13.

(6) Show decreases in cash balances as shown by the General Ledger Account maintained by the Regional Office for Account 101.13.

(7) Amounts shown in column (5) increase the previous balance in this column and amounts shown in column (6) decrease the previous balance.

(8) Enter on this line in column (7) the amount of cash balance in Account 101.13 as of the beginning of the month for which the report is prepared.

(9) Enter on this line in column (7) the amount of cash balance in Account 101.13 as of the end of the month for which the report is prepared.

(10) Show date of submission of the report to the Central Office Division of Finance and Accounts.

(11) The Regional Director, Administrative Management, or his designee, shall certify each report submitted.

EXHIBIT A

P-265
(9-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

LOANS TO EDUCATIONAL INSTITUTIONS

NET LOAN COMMITMENTS, CONSTRUCTION ADVANCES, BOND PURCHASES, AND UNDISBURSED COMMITMENTS

(a) Period ended _____ 19____

(b) Region _____ Location _____

(1) STATE	(2) LOCALITY	(3) EDUCATIONAL INSTITUTION	(4) NUMBER OF PROJECTS	(5) PROJECT NUMBER	(6) NET LOAN COMMITMENTS	(7) CONSTRUCTION ADVANCES	(8) BOND PURCHASES	(9) UNDISBURSED COMMITMENTS
		(c) Completed projects previously reported *(from Item (e) of report for preceding month)*			$		$	
		(d) Projects completed during month *(List)*:			$		$	
		(e) Sub-totals for projects completed at end of month			$		$	
		(f) Projects not completed *(List)*:			$	$	$	$
		(g) Sub-totals for projects not completed			$		$	
		(h) Cumulative totals			$	$	$	$

82974-11,000, Washington, D. C.

EXHIBIT B

H-265
(6-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

LOANS TO EDUCATIONAL INSTITUTIONS

NET LOAN COMMITMENTS, CONSTRUCTION ADVANCES, BOND PURCHASES, AND UNDISBURSED COMMITMENTS

(a) Period ended _____ 19____

(b) Region _____ Location _____

(1) STATE	(2) LOCALITY	(3) EDUCATIONAL INSTITUTION	(4) NUMBER OF PROJECTS	(5) PROJECT NUMBER	(6) NET LOAN COMMITMENTS	(7) CONSTRUCTION ADVANCES	(8) BOND PURCHASES	(9) UNDISBURSED COMMITMENTS
		(c) Completed projects previously reported *(from Item (e) of report for preceding month)*	96		$ 18,000,000.00		$ 18,000,000.00	
		(d) Projects completed during month *(List)*:			$		$	
		(e) Sub-totals for projects completed at end of month	97		$ 18,552,000.00		$ 18,552,000.00	
		(f) Projects not completed *(List)*:			$	$	$	$
				Project No. CH-17 1/	802,000.00		552,000.00	250,000.00
				NOTE: The subtotals shown above in Item (e) represent those shown on the previous month's report and the totals in Item (c) reflect the adjustments required on the current month report because of the inclusion of Project No. CH-1 in Item (f) for reporting purposes.				
		1/ Projects Nos. CH-1 and CH-17 combined						
		(g) Sub-totals for projects not completed			$		$	
		(h) Cumulative totals			$	$	$	$

HHFA-HLBB, Washington, D. C.

EXHIBIT C

H-265
(4-58)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

LOANS TO EDUCATIONAL INSTITUTIONS

NET LOAN COMMITMENTS, CONSTRUCTION ADVANCES, BOND PURCHASES,
AND UNDISBURSED COMMITMENTS

(a) Period ended _____ 19____

(b) Region _____ Location _____

(1) STATE	(2) LOCALITY	(3) EDUCATIONAL INSTITUTION	(4) NUMBER OF PROJECTS	(5) PROJECT NUMBER	(6) NET LOAN COMMITMENTS	(7) CONSTRUCTION ADVANCES	(8) BOND PURCHASES	(9) UNDISBURSED COMMITMENTS
		(c) Completed projects previously reported *(from Item (e) of report for preceding month)*			$		$	
		(d) Projects completed during month *(List)*:			$		$	
		(e) Sub-totals for projects completed at end of month			$		$	
		(f) Projects not completed *(List)*:			$	$	$	$
				Project No. CE-9(D)1/	1,244,000.00			1,244,000.00
				NOTE: Both of these projects were previously reported separately as not completed				
		1/ Projects Nos. CE-8(D) and CE-9(D) combined						
		(g) Sub-totals for projects not completed			$		$	
		(h) Cumulative totals			$	$	$	$

HHFA-HLBB, Washington, D. C.

EXHIBIT D

H-200.14
(1-55)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

[redacted]

COLLEGE HOUSING PROGRAM

TRANSCRIPT OF ACCOUNT 101.12 - CASH

(1) Month ended _____, 19____ (2) Region _____

Description (3)	Effective Date (4)	Debits (5)	Credits (6)	Balance (7)
(8) Balance as of beginning of month				$
(9) Balance as of end of month				$

(10) Date submitted _____, 19____

(11) Certified correct _____

HLBB, Washington, D. C.

EXHIBIT E

H-200.15
(1-55)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
[redacted]
COLLEGE HOUSING PROGRAM

TRANSCRIPT OF ACCOUNT 101.13 CASH-INSPECTION AND AUDIT FEES

(1) Month ended _____, 19____ (2) Region _____

Description (3)	Effective Date (4)	Debits (5)	Credits (6)	Balance (7)
(8) Balance as of beginning of month				$
(9) Balance as of end of month				$

(10) Date submitted _____, 19____

(11) Certified correct _____

HLSS, Washington, D. C.

Section 13

CHART OF GENERAL LEDGER ACCOUNTS

Category	Account Numbers	Title
		ASSETS
101 Cash:		
	101.11	Cash in Transit
	101.12	Cash
	101.13	Cash—Inspection and Audit Fees
111 Loans and Advances Receivable:		
	111.11	Loans
	111.41	Advances
121 Accrued Receivables:		
	121.11	Accrued Interest Receivable—Loans
	121.41	Accrued Interest Receivable—Advances
131 Accounts and Notes Receivable:		
	131.22	Accounts Receivable—Inspection and Audit Fees
		LIABILITIES
221 Trust and Deposit Liabilities		
	221.12	Inspection and Audit Fees
		INTEROFFICE CONTROL ACCOUNTS
331 Real and Nominal Accounts:		
	331.51	Regional Office Books—Account with Central Office
		INCOME
411 Interest:		
	411.41	Interest Earned—Advances

Section 14

DESCRIPTION OF GENERAL LEDGER ACCOUNTS

101.11 CASH IN TRANSIT

This is a debit balance (asset) account maintained to record the amount of cash collections in transit at the end of each month.

Debit this account with:

11. Amounts of cash collections in transit at the end of each month.

Credit this account with:

12. Amounts of month-end adjustments for cash collections in transit reversed at the beginning of each month.

101.12 CASH

This is a debit balance (asset) account maintained to show the unexpended cash balance available to the Regional Office for the purpose of making construction advances and loans to Educational Institutions in the Region.

Debit this account with:

1. Amounts transferred from Central Office Cash Account.
10. Amounts collected representing repayments of construction advances and accrued interest thereon, when the related bonds are sold to bidders other than the Government.
12. Amounts of month-end adjustments for cash collections in transit reversed at the beginning of each month.

Credit this account with:

2. Amounts disbursed representing loan advances.
4. Amounts disbursed at the time of final settlement for the difference between the principal value of bonds and related interest purchased and amounts due the Government, if any, for construction advances and accrued interest thereon.
6. Amounts of cash balance in Account 101.12 in excess of actual disbursements, and amounts of collections representing repayments of construction advances and accrued interest thereon, transferred to the Central Office.
11. Amounts of cash collections in transit at the end of each month.

101.13 CASH—INSPECTION AND AUDIT FEES

This is a debit balance (asset) account maintained to show the amount of inspection and audit fees collected and transferred to the Central Office.

Debit this account with:

8. Amounts of inspection and audit fees collected.

Credit this account with:

9. Amounts of inspection and audit fees refunded to Educational Institutions.

Debit this account with:

12. Amounts of month-end adjustments for cash collections in transit reversed at the beginning of each month.

Credit this account with:

11. Amounts of cash collections in transit at the end of each month.
14. Amount of balance in Account 101.13 representing inspection and audit fees collected, transfered to the Central Office.

111.11 LOANS

This is a debit balance (asset) account maintained to show the principal amount of bonds purchased under Loan Agreements with borrowers and transferred to the Central Office.

Debit this account with:

4. Principal value of bonds purchased at time of final settlement.

Credit this account with:

5. Principal value of bonds transferred to the Central Office.

NOTE: Maintain individual subsidiary account on Form H-213 for each project.

111.41 ADVANCES

This is a debit balance (asset) account maintained to show the amount of advances made for construction prior to the purchase of bonds. The debit balance of this account represents the total outstanding amount of advances due the Government from Educational Institutions in the Region.

Debit this account with:

2. Amounts disbursed representing loan advances.

Credit this account with:

4. Amounts of advances repaid at time of bond purchases.
10. Amounts collected representing repayments of construction advances, when the related bonds are sold to bidders other than the Government.

NOTE: Maintain individual subsidiary account on Form H-213 for each project.

121.11 ACCRUED INTEREST RECEIVABLE—LOANS

This is a debit balance (asset) account maintained to record the amount of accrued interest purchased on bonds and the subsequent transfer of such interest to the Central Office.

Debit this account with:

4. Amounts of accrued interest on bonds purchased at time of final settlement for purchase of bonds.

Credit this account with:

5. Amounts of purchased bond interest transferred to the Central Office upon completion of bond purchases.

NOTE: Maintain individual subsidiary account on Form H-213 for each project.

121.41—ACCRUED INTEREST RECEIVABLE ADVANCES

This is a debit balance (asset) account maintained to show the amount of accrued interest receivable on advances. The debit balance of this account represents the total accrued interest receivable on advances due the Government from Educational Institutions in the Region.

Debit this account with:

3. Amounts of interest accrued on advances.

Credit this account with:

4. Amounts of accrued interest receivable on advances, collected at the time of final settlement for purchase of bonds.
10. Amounts collected representing accrued interest receivable on advances, when the related bonds are sold to bidders other than the Government.

NOTE: Maintain individual subsidiary account on Form H-213 for each project.

131.22 ACCOUNTS RECEIVABLE—INSPECTION AND AUDIT FEES

This is a debit balance (asset) account maintained to record the amount of billings rendered for inspection and audit fees as specified in the related Loan Agreements. The debit balance of this account represents the total amount of inspection and audit fees due the Government from Educational Institutions in the Region.

Debit this account with:

7. Amounts of bills rendered covering inspection and audit fees.

Credit this account with:

8. Amounts of inspection and audit fees collected.

221.12 INSPECTION AND AUDIT FEES

This is a credit balance (trust and deposit liability) account maintained to show the total amount of bills rendered for inspection and audit fees less refunds and amounts transferred to the Central Office.

Debit this account with:

9. Amounts of inspection and audit fees refunded to Educational Institutions.
14. Amount of balance in Account 221.12 representing inspection and audit fees collected, transferred to the Central Office.

Credit this account with:

7. Amounts of bills rendered covering inspection and audit fees.

331.51 REGIONAL OFFICE BOOKS—ACCOUNT WITH CENTRAL OFFICE

This is a Regional interoffice control account maintained to record all transfers between the Central Office and the Regional Office.

Debit this account with:

5. Principal value of bonds and related amount of interest purchased transferred to the Central Office upon completion of bond purchases.
6. Amounts of cash balance in Account 101.12 in excess of actual disbursements, and amounts of collections representing repayments of construction advances and accrued interest thereon, transferred to the Central Office.
14. Amount of balance in Account 101.13 representing inspection and audit fees collected, transferred to the Central Office.

Credit this account with:

1. Amounts transferred from Central Office cash account.
13. Amount of interest earned on advances transferred to the Central Office as of the close of each fiscal year.
14. Amount of balance in Account 221.12 representing inspection and audit fees collected, transferred to the Central Office.

411.41 INTEREST EARNED—ADVANCES

This is a credit balance (income) account maintained to show the amount of interest earned on advances made to Educational Institutions in the Region.

Debit this account with:

13. Amount of interest earned on advances transferred to the Central Office as of the close of each fiscal year.

Credit this account with:

3. Amounts of interest accrued on advances.

Section 15

TYPICAL TRANSACTIONS WITH APPROPRIATE ENTRIES

Transaction Number	Description	Dr.	Cr.	Title
1.	Amounts transferred from Central Office Cash Account. Posting media: *Inter Office Transfer Vouchers.*	101.12		Cash.
			331.51	Regional Office Books—Account with Central Office.
2.	Amounts disbursed representing loan advances. Posting media: *Vouchers and Schedules of Payments.*	111.41		Advances.
			101.12	Cash.
3.	Amounts of interest accrued on advances. Posting media: *Journal Vouchers.*	121.41		Accrued Interest Receivable—Advances.
			411.41	Interest Earned—Advances.
4.	Purchase of bonds and related interest and the collection of advances and accrued interest thereon, at time of final settlement.[1] Posting media: *Vouchers and Schedules of Payments* and related basic documents.	111.11		Loans.
		121.11		Accrued Interest Receivable—Loans.
			101.12	Cash.
			111.41	Advances.
			121.41	Accrued Interest Receivable—Advances.
5.	Principal value of bonds and related amount of interest purchased, transferred to the Central Office upon completion of bond purchases. Posting media: *Inter Office Transfer Vouchers.*	331.51		Regional Office Books—Account with Central Office.
			111.11	Loans.
			121.11	Accrued Interest Receivable—Loans.
6.	Amounts of cash balance in Account 101.12 in excess of actual disbursements, and amounts of	331.51		Regional Office Books—Account with Central Office.
			101.12	Cash.

[1] The credit entries to Accounts 111.41 and 121.41 are not involved in cases where no advances have been made prior to bond purchases.

Transaction Number	Description	Dr.	Cr.	Title
	collections representing repayments of construction advances and accrued interest thereon; transferred to the Central Office. Posting media: *Inter Office Transfer Vouchers.*			
7.	Amounts of bills rendered covering inspection and audit fees. Posting media: *Invoices.*	131.22		Accounts Receivable—Inspection and Audit Fees.
			221.12	Inspection and Audit Fees.
8.	Amounts of inspection and audit fees collected. Posting media: *Certificates of Deposit.*	101.13		Cash—Inspection and Audit Fees.
			131.22	Accounts Receivable—Inspection and Audit Fees.
9.	Amounts of inspection and audit fees refunded to Educational Institutions. Posting media: *Vouchers and Schedules of Payments.*	221.12		Inspection and Audit fees.
			101.13	Cash—Inspection and Audit Fees.
10.	Amounts collected representing repayments of construction advances and accrued interest thereon, when the related bonds are sold to bidders other than the Government. Posting media: *Certificates of Deposit.*	101.12		Cash.
			111.41	Advances.
			121.41	Accrued Interest Receivable—Advances.
11.	Amounts of cash collections in transit at the end of each month. Posting media: *Journal Vouchers.*	101.11		Cash in Transit.
			101.12	Cash.
			101.13	Cash—Inspection and Audit Fees.
12.	Amounts of month-end adjustments for cash collections in transit reversed at the beginning of each month. Posting media: *Journal Vouchers.*	101.12		Cash.
		101.13		Cash—Inspection and Audit Fees.
			101.11	Cash in Transit.

Transaction Number	Description	Dr.	Cr.	Title
13.	Amount of interest earned on advances transferred to the Central Office as of the close of each fiscal year. Posting media: *Inter Office Transfer Vouchers.*	411.41		Interest Earned—Advances.
			331.51	Regional Office Books—Account with Central Office.
14.	Amount of balance in Account 101.13 representing inspection and audit fees collected and a corresponding amount of balance in Account 221.12 transferred to the Central Office. Posting media: *Inter Office Transfer Vouchers.*	221.12		Inspection and Audit Fees.
		331.51		Regional Office Books—Account with Central Office.
			331.51	Regional Office Books—Account with Central Office.
			101.13	Cash—Inspection and Audit Fees.

Section 1

INTRODUCTION

This procedure prescribes the fiscal and accounting requirements for the Public Facility Loans Program (Public Law 345, 84th Congress, as amended). Program policies and procedures are contained in Volume VI and other releases.

Generally accepted commercial principles of accounting have been employed in the system which provides for decentralized accounts on the branch office principle. Control accounts with each Regional Office are maintained in the Central Office Division of Finance and Accounts and contra-controlling accounts are maintained on the Regional Office books.

The procedure includes specific instructions for processing and recording program transactions. The General Ledger accounts and the *Subsidiary Loan Records* shall be established and maintained in accordance with the detailed instructions contained in Section 7-13-11. Cash receipts and disbursements journals have not been provided since it appears that the number of transactions to be handled monthly by each Regional Office will not warrant the use of such books of original entry.

Applications for loans will be approved by the Community Facilities Commissioner or by Regional Administrators pursuant to authority delegated to those officials by the Administrator. However, prior to approval of applications for loans, the Community Facilities Commissioner will arrange for the reservation of funds for such applications and increases thereto. The Division of Finance and Accounts maintains overall allotment and fund reservation controls. Regional Offices shall establish *Subsidiary Loan Record* cards for particular projects upon receipt of approved fund reservations. If for any reason a loan agreement is executed in an amount different from that prescribed in the approved fund reservation for the project, the Division of Finance and Accounts shall be advised promptly by memorandum identifying the project, the name and address of the applicant, and explaining the difference.

Section 2

TRANSACTIONS BETWEEN OFFICES

All transactions between the Division of Finance and Accounts and Regional Offices shall be supported in each instance by a Form H-219, *Inter Office Transfer Voucher,* prepared in duplicate by the originating office. The original only shall be forwarded to the receiving office for posting purposes. The issuing office shall post in its accounts on the basis of the retained copy. Except as described in the second paragraph, Section 7-13-3, *Inter Office Transfer Vouchers* shall be prepared and forwarded in sufficient time to permit entry in the accounts of the receiving office prior to the end of the month in which transactions occur. Such documents prepared by Regional Offices shall be addressed to the Division of Finance and Accounts and Regional Offices located west of the Mississippi River shall forward the documents by airmail.

Section 3

FUNDS

The following symbol and title have been assigned by the Treasury Department to the Revolving Fund for the Public Facility Loans Program:

Symbol	Title
86X4234	Public Facility Loans, Office of the Administrator, Housing and Home Finance Agency

Disbursing authority will be transferred to Regional Offices entirely on a project basis. When funds are needed for a disbursement in connection with a particular project, the Regional Office shall prepare an *Inter Office Transfer Voucher*, in duplicate and complete the Transfer Voucher No. and Date Issued blocks on the form. (See Exhibit A.) Insofar as possible the *Inter Office Transfer Voucher* should be prepared and a copy mailed to the Division of Finance and Accounts at least two days prior to the date of disbursement. The date shown in the Date Issued block shall be the date that the copy of the Voucher is mailed. The Regional Office shall post the transfer in its accounts on the basis of the retained original, which shall be considered as accomplished. Such *Inter Office Transfer Vouchers* when received in the Division of Finance and Accounts will serve both as requests for lending fund disbursing authority and as the actual documents by which required transfers of funds are effected.

In any case where the amount of funds transferred to a Regional Office exceeds the amount actually disbursed to a borrower, such excess amount, identified by the project number, shall be returned promptly to the Division of Finance and Accounts in accordance with Exhibit B. Also an amount collected from a borrower and deposited, representing a repayment of construction advance and accrued interest thereon, shall be transferred promptly to the Division of Finance and Accounts in accordance with Exhibit C. The *Inter Office Transfer Voucher* shall indicate for each collection transferred the project number, the total amount collected and a breakdown between principal and interest. Such *Inter Office Transfer Vouchers* shall be prepared in duplicate in the usual manner.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO. *

DATE ISSUED *

ISSUING OFFICE: Washington, D. C. (Prepared by Regional Office)

MONTH RECORDED

RECEIVING OFFICE: (Location of Regional Office)

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

PUBLIC FACILITY LOANS PROGRAM
86X4234

To transfer funds for lending purposes as follows:

Project No.	Amount
	$

These funds are scheduled for disbursement on _____, 19__.

* To be assigned by Regional Office

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
			(See Transaction No. 1, Section 7-13-15)		
SIGNATURE			SIGNATURE		

EXHIBIT B

N-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office) — MONTH RECORDED

RECEIVING OFFICE Washington, D. C. — MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

PUBLIC FACILITY LOANS PROGRAM
86X4234

To transfer to the Central Office the amount of funds transferred in excess of the actual disbursement(s) as follows:

Project No.	Amount
	$

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51	101.12	$ xxxx			
(See Transaction No. 6, Section 7-13-15)					
SIGNATURE			SIGNATURE		

FHL88-Washington, D. C.

EXHIBIT C

N-219 (3-51)

HOUSING AND HOME FINANCE AGENCY OFFICE OF THE ADMINISTRATOR INTER OFFICE TRANSFER VOUCHER	TRANS. VOUCHER NO. DATE ISSUED
ISSUING OFFICE (Location of Regional Office)	MONTH RECORDED
RECEIVING OFFICE Washington, D. C.	MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

PUBLIC FACILITY LOANS PROGRAM
86X4234

To transfer to the Central Office collection(s) representing repayment(s) of construction advance(s) and accrued interest receivable thereon, as listed below:

Project No.	Principal	Interest	Total
	$	$	$

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51	101.12	$ xxxx			
(See Transaction No. 6, Section 7-13-15)					
SIGNATUSE			SIGNATURE		

FHLBB-Washington, D. C.

Section 4

DISBURSEMENTS—ADVANCES AND LOANS

A disbursement for a construction advance, or for the purchase of bonds and accrued interest thereon, shall not be made until a fully executed loan agreement (offer and acceptance) between the Government and the applicant is on file in the Regional Office and the required amount of cash balance has been transferred to the Regional Office. The requirements for disbursements under the program are summarized as follows:

(1) The original and memorandum copies of each completed Form CFA-300, *Requisition and Voucher for Bond Payment or Advance,* signed by the borrower as payee, signed by the authorized Regional Office personnel, and approved by the Regional Administrator, or his designee, together with all required supporting attachments as listed and described in program procedures, will be received in the Administrative Branch.

(2) The basic requisition and voucher and supporting attachments thereto shall be examined in the Administrative Branch against the related loan agreement. It shall be determined that (a) all required recommendations and approvals by authorized Regional Office personnel have been supplied, (b) that the amount of the undisbursed commitment as shown in the applicable *Subsidiary Loan Record,* Form H-213, is not less than the proposed disbursement, and (c) that the transaction is proper and correct in all other respects.

(3) After determining that the proposed disbursement is in order, a *Voucher and Schedule of Payments,* S.F. 1166, shall be prepared, certified and submitted to the Treasury Regional Office requesting that a check be drawn and delivered in accordance with the instructions thereon. The instructions in Section 7-1-5 shall be followed with respect to the processing, numbering and filing of disbursement documents (basic documents and *Vouchers and Schedules of Payments*) except that posting copies of such documents shall be filed in accordance with Section 7-1-3.

Disbursements for construction advances shall be recorded in accordance with Transaction No. 2, Section 7-13-15 and disbursements for the purchase of bonds and accrued interest thereon, as illustrated on Exhibit A, shall be recorded in accordance with Transaction No. 4. For the postings to be made in the *Subsidiary Loan Record* covering a construction advance or a bond purchase transaction, refer to the instructions in Section 7-13-11 under that heading.

EXHIBIT A

CFA-301
(10-60)

HOUSING AND HOME FINANCE AGENCY
COMMUNITY FACILITIES ADMINISTRATION

CALCULATION OF NET AMOUNT DUE
FOR BOND PURCHASE

Project No. _____

Related Requisition _____

No. _____

Dated _____

Calculation of amount due to _____
(Name of borrower as it appears on the Loan Agreement)

Principal amount of bonds being purchased	$ 400,000.00	
Add: Accrued interest being purchased, from November 1 to April 19 at 3-3/4% *(360 day basis)* (168 days)	7,000.00	
Gross amount due borrower		$ 407,000.00
Deduct amount due Government by borrower for loan advances made pursuant to Loan Agreement:		
Principal amount of loan advances	100,000.00	
Add: Accrued interest being paid on loan advances to April 19 at 3-3/4 % *(365 day basis)*	(*) 1,386.99	
Total amount due Government by borrower on loan advances		101,386.99
Net amount due borrower by Government		$ 305,613.01

(*) Interest on $100,000.00 from December 5, through April 18, (135 days)

_____
(Signature of Authorized Representative of borrower)

_____
(Date)

_____
(Title)

GPO 800753

Section 5

BONDS EVIDENCING LOANS

TRANSFER OF BOND ACCOUNTS

Promptly after bonds have been purchased and the transaction has been recorded in the accounts of the Regional Office, an *Inter Office Transfer Voucher* shall be prepared in accordance with Exhibit A, for the purpose of transferring the principal value of bonds and the related amount of interest purchased to the Central Office. As indicated by the exhibit such *Inter Office Transfer Vouchers* shall show the amount of construction advance, if any, and accrued interest thereon deducted at settlement for the purchase of bonds.

BOND DELIVERY SHIPMENT [1]

Bonds shall be placed promptly after purchase with the local Federal Reserve Bank or Branch, and a letter of transmittal prepared giving a description of the bonds. One copy of this letter, properly acknowledged by the Federal Reserve Bank, shall be obtained and retained in the Regional Office files of the Administrative Branch. A facsimile copy of such letter shall be forwarded to the Community Facilities Commissioner.

[1] For procedure relating to bond delivery and shipment, see program releases issued by the Central Office.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED
April 22, 19

ISSUING OFFICE
(Location of Regional Office)

MONTH RECORDED
April 19

RECEIVING OFFICE
Washington, D. C.

MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

PUBLIC FACILITY LOANS PROGRAM
86X4234

To transfer the principal value of bonds and the amount of accrued interest purchased to the Central Office as detailed below.

Project No. _____ (Name and location of borrower)

Bond principal	$400,000.00	
Accrued interest purchased (168 days at 3-3/4% on a 360 day basis from 11/1/__ through 4/18/__)	7,000.00	$407,000.00
Outstanding advances collected	$100,000.00	
Accrued interest on advances (135 days at 3-3/4% on a 365 day basis from 12/5/__ through 4/18/__)	1,386.99	101,386.99
Net amount disbursed		$305,613.01

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
331.51		$407,000.00			
	111.11	400,000.00			
	121.11	7,000.00			
(See Transaction No. 5, Section 7-13-15)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C

Section 6

INTEREST

Interest on loans and advances shall be computed in accordance with Section 7-1-4.

Interest on construction advances shall be accrued at the end of each quarterly period (March 31, June 30, September 30 and December 31) on a 365 day basis, at the rate specified in the loan agreement. A *Journal Voucher,* S.F. 1017G-Revised, shall be prepared at the close of each quarter in accordance with Exhibit A, and the entries thereon shall be posted in the General Ledger (see Transaction No. 3, Section 7-13-15) and in the related *Subsidiary Loan Records.* As of the close of each fiscal year, an *Inter Office Transfer Voucher* shall be prepared in accordance with Exhibit B, transferring the amount of current fiscal year interest earned on advances to the Central Office.

Interest normally shall be accrued quarterly, however, it will often be necessary to accrue interest on an individual account in connection with the collection of the account by setoff or by payment.

Interest to be purchased in connection with a purchase of bonds shall be computed on a 360 day basis, with each full month considered as one-twelfth of a year, or 30 days. When a bond purchase settlement is made, the amount of interest purchased shall be recorded in the accounts as indicated by Transaction No. 4, Section 7-13-15.

Interest shall be accrued on a construction advance from the effective date of the advance; i.e., the date of the check, through the day preceding the date of settlement in the case of bonds purchased by the Government, or the day preceding the date on which a check in payment of an account is mailed by the borrower. Interest purchased on bonds shall be computed from the beginning date of the current semi-annual interest period through the day preceding the date of settlement. The effective dates of disbursements and collections are described in detail under the heading Subsidiary Loan Record, Section 7-13-11.

EXHIBIT A

Standard Form No. 1017G
9 GAO 1630
1017-804

JOURNAL VOUCHER

J. V No. .....

Date .....

REFERENCE	EXPLANATION	DEBIT	CREDIT
	PUBLIC FACILITY LOANS PROGRAM 86X4234		
GENERAL LEDGER			
121.41	Accrued Interest Receivable - Advances	$ xxxx	
411.41	Interest Earned - Advances		$ xxxx
SUBSIDIARY LOAN RECORD			
Project No.	Principal Days Rate Accrual		
	$		
	(List)		
	$ xxxxx		
	To record accrued interest receivable and interest earned during the quarter ended _____, 19__, on advances made in connection with projects under the Public Facility Loans Program.		
	TOTAL,		

Prepared by ..... (Signature) Approved by ..... (Signature)

..... (Title) ..... (Title)

U. S. GOVERNMENT PRINTING OFFICE : 1959—O-505318

EXHIBIT B

N-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office) — MONTH RECORDED

RECEIVING OFFICE Washington, D. C. — MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

PUBLIC FACILITY LOANS PROGRAM
86X4234

Amount of interest earned on construction advances during the fiscal year ended June 30, 19____ transferred to the Central Office.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
411.41	331.51	$ xxxx			
(See Transaction No. 13, Section 7-13-15)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

Section 7

BILLINGS

Inspection and Audit Fees

Upon receipt of advice from the Regional Director of Community Facilities Activities as to award of the construction contract, the Administrative Branch shall bill the borrower for the inspection and audit fee. Such bill shall request prompt payment from the first funds available to the borrower for construction of the project.

An original and 4 copies of *Invoice*, Form H-216, shall be prepared for this purpose in accordance with Exhibit A, and such copies distributed as follows:

(1) The original and duplicate shall be mailed to the borrower.
(2) The triplicate shall be used to establish the receivable, then placed in the appropriate Fiscal Project File (see Section 7-1-3).
(3) The quadruplicate shall be furnished the Regional Director of Community Facilities Activities.
(4) The quintuplicate shall be retained in a pending file for follow-up purposes, for matching with the remittance when received and then marked Paid and placed in the appropriate Fiscal Project File as evidence that the collection was received.

On the basis of the triplicate of each billing rendered a borrower for a project inspection and audit fee, an entry shall be recorded in the General Ledger in accordance with Transaction No. 7, Section 7-13-15.

In any case where the borrower fails to make payment within 30 days following the dispatch of the bill for the inspection and audit fee, the Administrative Branch shall notify the Regional Director of Community Facilities Activities by memorandum so that such further action as deemed appropriate may be taken to effect collection.

The amount of unpaid bills for inspection and audit fees remaining in the pending file shall be reconciled and agreed at the end of each month with the balance in General Ledger Control Account 131.22 Accounts Receivable-Inspection and Audit Fees.

Outstanding Advances and Accrued Interest

Where an entire bond issue has been awarded to bidders other than the Government, a bill requesting repayment of all previous advances,

plus accrued interest thereon, shall be prepared by the Administrative Branch. Form H-216 shall be prepared for this purpose in accordance with Exhibit B, and copies shall be distributed as shown above. Interest shall be assessed at the rate established in the loan agreement for the period beginning on the date each advance was made through the day preceding the date on which remittance is mailed by the borrower to the Regional Office.

Billings for repayments of construction advances and accrued interest shall not be recorded in the General Ledger since such amounts due are already reflected as receivables in the accounts.

EXHIBIT A

H-216
(8-55)

No. _____

Date _____

HOUSING AND HOME FINANCE AGENCY
~~ZONE OR REGIONAL OFFICE~~

(Show address of Regional Office)

INVOICE

Name and address of borrower

DESCRIPTION	AMOUNT
PUBLIC FACILITY LOANS PROGRAM Amount to be paid the Government for field inspections and audits at the site of Project No. _____ as provided in Contract No. _____. Payment of this amount is requested from the first funds available for construction of the project, in accordance with the Terms and Conditions constituting part of the Loan Agreement.	$ xxxx

Make check payable to the Housing and Home Finance Agency-OA and mail to:
(Show name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

EXHIBIT B

N-216
(8-55)

No. _____

HOUSING AND HOME FINANCE AGENCY
[redacted]

Date 8/20

(Show address of Regional Office)

INVOICE

Name and address of borrower

DESCRIPTION	AMOUNT
NOTICE OF CONSTRUCTION ADVANCE DUE	
Principal balance $100,000.00	
Interest at 3-3/4% from 5/5/___ through 8/20/___ (108 days) 1/ 1,109.59	$101,109.59
Advance made under Contract No. _____	
1/ In addition to the amount of interest shown, please include interest at the rate of $10.274 per day, from August 21, 19__ through the day preceding the date on which check in payment is mailed.	

Make check payable to the Housing and Home Finance Agency-OA and mail to:

(Show name and address of Regional Office)

Checked and Certified Correct:

_____
(Signature)

(Return duplicate copy of Invoice with remittance)

Section 8

COLLECTIONS

All amounts collected by each Regional Office shall be deposited in the nearest Federal Reserve Bank or Branch for credit to the revolving fund symbol 86X4234. For the procedure to be followed in depositing collections and for the preparation and distribution of related *Certificates of Deposit,* reference should be made to Section 7-1-2.

Collections of inspection and audit fees shall be recorded in the General Ledger in accordance with Transaction No. 8, Section 7-13-15 and collections which represent repayments of construction advances and accrued interest thereon when the related bonds are sold to bidders other than the Government, shall be recorded in the General Ledger in accordance with Transaction No. 10 and in the appropriate *Subsidiary Loan Record* as provided in the instructions in Section 7-13-11. As stated in Section 7-13-3, the amounts collected representing repayments of construction advances and accrued interest thereon shall be transferred promptly to the Central Office. (See Exhibit C, Section 7-13-3 and Transaction No. 6.)

Collections of inspection and audit fees shall be transferred to the Central Office as of the close of each fiscal year or at the request of the Division of Finance and Accounts by *Inter Office Transfer Voucher* prepared in accordance with Exhibit A.

EXHIBIT A

H-219 (3-51)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

INTER OFFICE TRANSFER VOUCHER

TRANS. VOUCHER NO.

DATE ISSUED

ISSUING OFFICE (Location of Regional Office) — MONTH RECORDED

RECEIVING OFFICE Washington, D. C. — MONTH RECORDED

DETAIL OF TRANSFER OR LISTING OF ATTACHED DOCUMENTS

PUBLIC FACILITY LOANS PROGRAM
86X4234

To transfer to the Central Office the amount of cash balance in Account 101.13 and a corresponding amount of balance in Account 221.12 as of _____, 19___.

NOTE: Where applicable, include a reference to memorandum from the Central Office requesting the transfer.

ISSUING OFFICE			RECEIVING OFFICE		
POSTINGS TO GENERAL LEDGER			POSTINGS TO GENERAL LEDGER		
DR. A/C	CR. A/C	AMOUNT	DR. A/C	CR. A/C	AMOUNT
221.12	331.51	$ xxxx			
331.51	101.13	xxxx			
(See Transaction No. 14, Section 7-17-15)					
SIGNATURE			SIGNATURE		

FHLBB-Washington, D. C.

Section 9

REFUNDS—INSPECTION AND AUDIT FEES

In those cases where the entire bond issue related to a particular project is sold to bidders other than the Government, a refund of all or a portion of an inspection and audit fee previously collected shall be made to the borrower when an original and 1 copy of a basic document, describing the refund transaction, together with a memorandum signed by the Community Facilities Commissioner approving the refund, are received in the Administrative Branch. After determination in the Administrative Branch that all requirements have been fulfilled, a *Voucher and Schedule of Payments* shall be prepared, certified and submitted to the Treasury Regional Office (see Section 7-13-4). In connection with any such refund the Regional Office shall transmit a letter to the borrower explaining the nature of the refund and the method used in determining the amount thereof. Refunds of inspection and audit fees shall be recorded in the General Ledger in accordance with Transaction No. 9, Section 7-13-15.

Section 10

IN TRANSIT ITEMS

At the end of each month, Regional Offices shall adjust Accounts 101.12 Cash and 101.13 Cash—Inspection and Audit Fees by removing therefrom those transactions which have not been accomplished. All such adjustments shall be recorded in the General Ledger and in the related *Subsidiary Loan Records* on the basis of journal entries as follows:

(1) Adjustments for the amount of collections in transit shall be recorded in accordance with Transaction No. 11, Section 7-13-15 and such entries shall be reversed at the beginning of the following month in accordance with Transaction No. 12.

(2) Adjustments for the amount of unaccomplished disbursements shall be recorded in the General Ledger and, when applicable, in the related *Subsidiary Loan Record(s)*, by reversing the original entries made in the accounts on the basis of the certified disbursement documents. At the beginning of the following month, adjustments shall be made restoring the original entries.

Section 11

BOOKS AND RECORDS

A General Ledger and individual *Subsidiary Loan Records* shall be established and maintained by each Regional Office. The posting media for General Ledger entries are identified in Section 7-13-15, Typical Transactions with Appropriate Entries and for *Subsidiary Loan Records* in the instructions that follow for the maintenance of such records. After documents have been posted, notations to that effect shall be made on the face of the documents or in the case of documents such as executed agreements and amendments thereto, on a small slip of paper which shall be stapled to the face sheet or the first page of the document. Such notations shall show the posting date and shall be initialled by the employee who posted the transaction.

General Ledger

S. F. 1014-Revised shall be used for the General Ledger. General Ledger accounts shall be established and maintained in accordance with the Chart and Description of General Ledger Accounts contained in Sections 7-13-13 and 7-13-14. Refer to Typical Transactions with Appropriate Entries, Section 7-13-15, for the accounting documents which support entries in the General Ledger.

Subsidiary Loan Record

Form H-213, *Subsidiary Loan Record* (Exhibit A), shall be maintained for each project. Immediately following receipt in the Administrative Branch of a project fund reservation, Form H-213 shall be established for the project. The loan commitment or authorization shall be recorded on Form H-213 upon receipt of a fully executed loan agreement (signed offer and acceptance) for the project.

Subsidiary Loan Records shall be posted currently from *Vouchers and Schedules of Payments, Certificates of Deposit, Inter Office Transfer Vouchers, Journal Vouchers,* Notices of Collection, project summaries and other similar documents.

Each disbursement for a construction advance or for the purchase of bonds shall be recorded in the appropriate *Subsidiary Loan Record* on the date the *Voucher and Schedule of Payments* is certified and submitted to the Treasury Regional Office for payment. The effective date of the disbursement shall be the date on which the check is drawn by the Treasury Regional Office as shown on the accomplished copy of the *Voucher and Schedule of Payments* returned to the Regional Office.

If the effective date is different from the date of entry, the effective date of disbursement shall also be entered in the applicable *Subsidiary Loan Record.*

Each collection shall be recorded in the appropriate *Subsidiary Loan Record* on the date the *Certificate of Deposit* is forwarded to the Federal Reserve Bank or Branch with the remittance. The effective date of a collection is the date on which a remittance is mailed in payment of an account, as evidenced by the postmark on the envelope in which the remittance was mailed to the Regional Office, without regard to the date on which the check was received in the Regional Office. Such envelopes shall be retained and attached to the posting copies of the related *Certificates of Deposit.* In the case of a repayment of advances and accrued interest thereon collected by setoff at the time of a bond purchase transaction, the effective date of the repayment is the date of the check in a net amount delivered to the borrower for the bonds. If the effective date is different than the entry date the effective date shall also be entered in the applicable *Subsidiary Loan Record.*

Extreme care should be exercised that effective dates are always recorded as indicated above to insure that interest accruals and collections are correct.

The information to be recorded on *Subsidiary Loan Record* cards shall be in accordance with the following instructions which correspond to the parenthetical numbers shown on Exhibit A:

(1) Show the project number in the upper right-hand corner of the form.

(2) Show the location and number of the Regional Office.

(3) Enter the number assigned to the loan agreement.

(4) Show the name and address of the borrower.

(5) Enter the effective date of the loan agreement.

(6) Enter the date on which the last issue of bonds matures.

(7) Enter the amount of fund reservation approved by the Community Facilities Commissioner for the project. In case the amount of a fund reservation is subsequently revised, the revised amount shall be entered and the prior amount lined out. Include a brief description of disbursement and repayment provisions as contained in the loan agreement.

(8) Enter the amount of loan specified in the loan agreement and increases thereof as shown by amendments thereto. As previously stated, the Division of Finance and Accounts shall be promptly notified if a loan agreement is executed in a different amount than that prescribed in the current approved fund reservation for the project.

Enter in brackets the amounts of refunds received because of an underrun in final project costs, as shown by Notices of Collection received from the Division of Finance and Accounts.

(9) Enter amounts cancelled as shown by signed documents which decrease the amount of the loan agreement. (See instructions following Item (24) for entries to be made in those cases where all or part of a bond issue related to a particular project has been awarded to bidders other than the Government.)

(10) Enter amounts of loan advances from *Vouchers and Schedules of Payments* and basic documents and the difference between the principal value of bonds purchased and the total of advances repaid at the time of final settlement from Forms CFA-301, *Calculation of Net Amount Due for Bond Purchase.*

Enter in brackets the amounts of refunds received because of an underrun in final project costs, as shown by Notices of Collection received from the Division of Finance and Accounts.

(11) Entries in colmn (8) increase the previous balance in this column and entries in columns (9) and (10) decrease the previous balance. Bracketed entries in columns (8) and (10) are offsetting and have no effect upon the balance.

(12) Show the interest rate specified in the loan agreement.

(13) Show both bases on which interest is computed. Interest on advances is computed on a 365 day basis and on bonds purchased on a 360 day basis.

(14) Show entry date.

(15) Show effective date if different from entry date.

(16) Cite posting document or brief description of the transaction.

(17) Enter amounts of advances and the principal amounts of bonds purchased as shown by *Vouchers and Schedules of Payments,* basic documents and Forms CFA-301.

(18) Enter the total of advances collected by setoff at the time of settlement for the purchase of bonds as shown by Forms CFA-301 and repayments of advances when bonds are sold to bidders other than the Government as shown by *Certificates of Deposit.*

(19) Entries in column (17) increase the previous balance in this column and entries in column (18) decrease the previous balance.

(20) Show the number of days for which interest is accrued.

(21) Enter the accruals of interest on advances from *Journal Vouchers* and for bond interest purchased as shown by Forms CFA-301.

(22) Enter the amount of accrued interest on advances collected by setoff at the time of final settlement for purchase of bonds from Form CFA-301 and the amount of accrued interest collected on advances when bonds are sold to bidders other than the Government from *Certificates of Deposit.*

(23) Entries in column (21) increase the previous balance in this column and entries in column (22) decrease the previous balance.

(24) Record the balances transferred to the Central Office in parentheses in columns (19) and (23) as shown by *Inter Office Transfer Vouchers* and include the notation as illustrated on Exhibit A.

In those cases where all or part of a bond issue related to a particular project has been awarded to bidders other than the Government, a copy of Form CFA-105, *Revised Project Summary,* will be received in the Administrative Branch. Upon receipt thereof, a cancellation entry shall be made in the Authorizations block of the applicable *Subsidiary Loan Record,* as follows:

(1) If the entire bond issue related to a particular project is awarded to bidders other than the Government, an entry shall be made in column (9) of the record in an amount which will reduce the balance in column (11) to zero.

(2) If only part of a bond issue is awarded to bidders other than the Government, an entry shall be made in column (9) of the record in an amount representing the difference between the face amount of bonds so awarded and the principal amount of loan advances repaid, or to be repaid, as the result of the sale.

EXHIBIT A

B-219 (11-59)

HOUSING AND HOME FINANCE AGENCY - OA

(2) _____ OFFICE

SUBSIDIARY LOAN RECORD

(1) Project No.

CARD NO.	CONTROL ACCOUNT	CODE WORD	LOAN NO.
			(3)

NAME AND ADDRESS OF BORROWER (4)

NAME AND ADDRESS OF PARTICIPATING BANK

TERMS OF NOTE (7)

EFFECTIVE DATE (5)

MATURITY DATE (6)

PARTICIPANTS INTEREST	DATE OF GUARANTY	AMOUNT OF GUARANTY	INTEREST RATE (12)	BASIS DAYS (13)
$		$	3 3/4 %	

AUTHORIZATIONS

Date	Reference	Authorized (8)	Canceled (9)	Disbursed (10)	Undisbursed (11)
11-29-		400,000.00			400,000.00
12-5-				100,000.00	300,000.00
4-19-				300,000.00	-0-

ENTRY DATE (14)	EFFECTIVE DATE (15)	REFERENCE (16)	PRINCIPAL Debit (17)	PRINCIPAL Credit (18)	PRINCIPAL Balance (19)	NUMBER OF DAYS (20)	INTEREST TRANSACTIONS Billed	INTEREST TRANSACTIONS Accrued (21)	INTEREST TRANSACTIONS Collected (22)	INTEREST BALANCES Billed-Not Collected	INTEREST BALANCES Accrued-Not Collected (23)
12-5-		SF 1166 #	100,000.00		100,000.00						
12-31-		Interest 12/5 thru 12/31/				27		277.40			277.40
3-31-		Interest 1/1 thru 3/31/				90		924.66			1,202.06
4-18-		Interest 4/1 thru 4/18/				18		184.93			1,386.99
4-19-		SF 1166 #	400,000.00	100,000.00	400,000.00				1,386.99		-0-
4-19-		Interest Purchased:									
		1/1/ thru 4/18/				168		7,000.00			7,000.00
Transferred to Central Office					400,000.00						(7,000.00)

(24) Transferred to Central Office
See ISTV No. Dated:

Section 12

REPORTS

The reports described below shall be forwarded to the Division of Finance and Accounts in accordance with the instructions contained in Section 7-1-8, which specifies the number of copies of each report required.

STATEMENT OF GENERAL LEDGER BALANCES

As of the end of each month and after all General Ledger postings for the month have been made, the balances reflected in the *Subsidiary Loan Records* for Advances and for Accrued Interest Receivable—Advances (Columns (19) and (23) of Exhibit A, Section 7-13-11) shall be totalled separately and each such total shall be reconciled and agreed with the balance of the applicable General Ledger Control Account. A trial balance of General Ledger accounts shall then be taken and reported on Form H-200.60, *Statement of General Ledger Balances.* As of June 30 of each year, a post closing trial balance shall be submitted immediately after fiscal year-end closing entries have been made.

NET LOAN COMMITMENTS, CONSTRUCTION ADVANCES, BOND PURCHASES AND UNDISBURSED COMMITMENTS

Form H-245, *Net Loan Commitments, Construction Advances, Bond Purchases and Undisbursed Commitments* (Exhibit A) shall be prepared at the close of business each month. Loans to Educational Institutions in the heading of this form shall be lined out and Public Facility Loans Program typed in. Only those projects with respect to which fully executed loan agreements are on file in the Regional Office shall be reported on Form H-245.

"Completed projects previously reported" shall not be listed individually on the form. Projects which are required to be listed individually, or "Projects completed during month" and "Projects not completed" shall be arranged in alphabetical order by states and by projects within each state.

The information to be shown on Form H-245 shall be in accordance with the following instructions which correspond to the parenthetical letters and numbers on Exhibit A. Except for items (a) and (b) the required information shall be obtained from Form H-213, *Subsidiary Loan Record.*

Item (a) Enter month-end date as of which report is prepared.
Item (b) Enter number and location of Regional Office.

Completed projects to be reported in columns (4), (6), and (8) opposite Item (c) are those on which the net commitments have been fully disbursed for bond purchases. Projects on which construction advances have been fully repaid as the result of bond sales to bidders other than the Government shall be excluded from Item (c) and not listed under Item (d). In other words, such a project shall be eliminated from the report when the construction advance is fully repaid and the undisbursed commitment, if any, is cancelled.

Item (c) Enter in column (4) of this line the total number of completed projects as of the previous month end. Enter in column (6) of this line the total of net loan commitments (commitments less cancellations) for all projects reported completed as of the previous month end.
Enter in column (8) of this line the total disbursements for bond purchases for all projects reported completed as of the previous month end.

Item (d) List under this heading information with respect to each project completed during the month, as indicated below:
Enter in column (1) state in which borrowing agency is located.
Enter in column (2) town or city in which borrowing agency is located.
Enter in column (3) name of borrower.
Enter in column (5) project number.
Enter in column (6) net loan commitment (commitment less cancellations).
Enter in column (8) principal amounts of bonds purchased.

Item (e) Count the number of projects completed during month and to this add the number of completed projects previously reported. (Do not include projects required to be listed for the purpose of reporting decreases because of redemption of bonds on projects previously reported as completed. These projects have been previously counted.)
Enter such sum as a subtotal in column (4).
Enter as subtotals in columns (6) and (8) the totals of such columns for completed projects previously reported and for projects completed during month.

Item (f) List under this heading information with respect to each project not completed as indicated below:
Enter in columns (1) through (6) and column (8) the information and amounts as indicated above under Item (d).
Enter in column (7) the amount of construction advances.
Enter in column (9) the difference between the amount of column (6) and the sum of the amounts in columns (7) and (8).

Item (g) Count the number of projects not completed (Item (f)) and enter such sum as a subtotal in column (4).

Enter as subtotals in columns (6) and (8) the totals of such columns for projects not completed (Item (f)).

Item (h) Enter as cumulative totals in columns (4), (6), and (8) the sums of the subtotals of such columns. Enter as cumulative totals in columns (7) and (9) the totals of such columns.

Where a purchase of bonds results in a loan in excess of final project costs, the borrower is usually required to refund such excess amount by redemption of bonds in multiples of a stated amount, such as $500 or $1000 and in inverse order of maturity, as stipulated in the loan agreement (see Section 4-7, Volume VI). Such redemptions of bonds shall be reported on Form H-245 for the month in which Notice of Collection is received from the Division of Finance and Accounts, as outlined below:

(1) If the project has been reported as completed in a month prior to receipt of Notice of Collection, enter the amount of refund as a minus amount (in brackets) in columns (6) and (8) of Item (d), with the required identification data in columns (1), (2), (3) and (5). These amounts shall be deducted in obtaining subtotals for columns (6) and (8) opposite Item (e).

(2) If the project is being reported as completed during the same month as that in which Notice of Collection is received, the amount of bonds purchased, reduced by the amount of refund stated in the notice, shall be reported in columns (6) and (8) under Item (d), together with the required identification.

Transcript of Account 101.12 Cash

As of the close of each month Form H-200.14, *Transcript of Account 101.12 Cash,* shall be prepared and submitted in order that the Division of Finance and Accounts may compute any interest rebate due this Agency on daily cash balances on deposit in the Treasury. The information for this report shall be obtained from General Ledger Account 101.12 Cash and from posting documents and shall be reported in accordance with the following instructions which are numbered to correspond with the parenthetical numbers printed on Form H-200.14 (Exhibit B):

(1) Show month-end as of which the report is prepared.

(2) Show number of the Region preparing the report.

(3) Cite posting document or brief description of transaction, and show related project number opposite each amount reported.

(4) *Disbursements.* Show date on which each check is drawn by the Treasury Regional Office, as shown on the accomplished *Voucher and Schedule of Payments.* In those rare instances where a check drawn by the Treasury Regional Office is cancelled, every effort should be made to effect cancellation on or before the date of settlement, otherwise interest rebate on the amount of such check will be lost.

Collections. Show date on which each *Certificate of Deposit* is receipted (accomplished) by the Federal Reserve Bank or Branch.
Other debits and credits (transfers from and to the Central Office cash account). Show date of issuance of *Inter Office Transfer Voucher,* as prepared by the Central Office or the Regional Office.

(5) Show increases in cash balance as shown by the General Ledger Account maintained by the Regional Office for Account 101.12.
(6) Show decreases in cash balance as shown by the General Ledger Account maintained by the Regional Office for Account 101.12.
(7) Amounts shown in column (5) increase the previous balance in this column and amounts shown in column (6) decrease the previous balance.
(8) Enter on this line in column (7) the amount of cash balance in Account 101.12 as of the beginning of the month for which the report is prepared.
(9) Enter on this line in column (7) the amount of cash balance in Account 101.12 as of the end of the month for which the report is prepared.
(10) Show date of submission of the report to the Division of Finance and Accounts.
(11) The Regional Director, Administrative Branch, or his designee, shall certify each report submitted.

Transcript of Account 101.13 Cash—Inspection and Audit Fees

As of the close of business each month Form H-200.15, *Transcript of Account 101.13 Cash—Inspection and Audit Fees,* shall also be prepared and submitted in order that the Division of Finance and Accounts may compute any interest rebate due this Agency on daily cash balances on deposit in the Treasury. Data for this report shall be obtained from General Ledger Account 101.13 Cash—Inspection and Audit Fees and from posting documents and shall be reported in accordance with the following instructions which are numbered to correspond with the parenthetical numbers printed on Form H-200.15 (Exhibit C):

(1) Show month-end as of which report is prepared.
(2) Show number of the Region preparing the report.
(3) Cite posting document or brief description of transaction.
(4) *Disbursements* (in the event an occasional refund may be necessary because of overcollection). Show date on which each check is drawn by the Treasury Regional Office as shown on the accomplished *Voucher and Schedule of Payments.*
Collections. Show date on which each *Certificate of Deposit* is receipted (accomplished) by the Federal Reserve Bank or Branch.

Other credits (transfers to Central Office cash account). Show date of issuance of the *Inter Office Transfer Voucher* prepared by the Regional Office.

(5) Show increases in cash balances as shown by the General Ledger Account maintained by the Regional Office for Account 101.13.

(6) Show decreases in cash balances as shown by the General Ledger Account maintained by the Regional Office for Account 101.13.

(7) Amounts shown in column (5) increase the previous balance in this column and amounts in column (6) decrease the previous balance.

(8) Enter on this line in column (7) the amount of cash balance in Account 101.13 as of the beginning of the month for which the report is prepared.

(9) Enter on this line in column (7) the amount of cash balance in Account 101.13 as of the end of the month for which the report is prepared.

(10) Show date of submission of the report to the Division of Finance and Accounts.

(11) The Regional Director, Administrative Branch, or his designee, shall certify each report submitted.

H-245
(9-54)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR
PUBLIC FACILITY LOANS PROGRAM
[redacted]

NET LOAN COMMITMENTS, CONSTRUCTION ADVANCES, BOND PURCHASES, AND UNDISBURSED COMMITMENTS

(a) Period ended _____ 19____

(b) Region _____ Location _____

(1) STATE	(2) LOCALITY	(3) EDUCATIONAL INSTITUTION	(4) NUMBER OF PROJECTS	(5) PROJECT NUMBER	(6) NET LOAN COMMITMENTS	(7) CONSTRUCTION ADVANCES	(8) BOND PURCHASES	(9) UNDISBURSED COMMITMENTS
		(c) Completed projects previously reported *(from Item (e) of report for preceding month)*			$		$	
		(d) Projects completed during month *(List)*:			$		$	
		(e) Sub-totals for projects completed at end of month			$		$	
		(f) Projects not completed *(List)*:			$	$	$	$
		(g) Sub-totals for projects not completed			$		$	
		(h) Cumulative totals			$	$	$	$

HHFA-HLBB, Washington, D. C.

EXHIBIT B

H-200.1a
(1-55)

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

[redacted]

PUBLIC FACILITY LOANS PROGRAM

TRANSCRIPT OF ACCOUNT 101.12 - CASH

(1) Month ended _____, 19____ (2) Region _____

Description (3)	Effective Date (4)	Debits (5)	Credits (6)	Balance (7)
(8) Balance as of beginning of month				$
(9) Balance as of end of month				$

(10) Date submitted _____, 19____

(11) Certified correct _____

FHLBB-Washington, D. C.

EXHIBIT C

HOUSING AND HOME FINANCE AGENCY
OFFICE OF THE ADMINISTRATOR

H-200.15
(7-59)

PUBLIC FACILITY LOANS PROGRAM

TRANSCRIPT OF ACCOUNT 101.13 CASH-INSPECTION AND AUDIT FEES

(1) Month ended _____, 19____ (2) Region _____

Description (3)	Effective Date (4)	Debits (5)	Credits (6)	Balance (7)
(8) Balance as of beginning of month				$
(9) Balance as of end of month				$

(10) Date submitted _____, 19____

(11) Certified correct _____

FHLBB-Washington, D. C.

Section 13

CHART OF GENERAL LEDGER ACCOUNTS

Category	Account Number	Title
		ASSETS
101 Cash:		
	101.11	Cash in Transit
	101.12	Cash
	101.13	Cash—Inspection and Audit Fees
111 Loans and Advances Receivable:		
	111.11	Loans
	111.41	Advances
121 Accrued Receivables:		
	121.11	Accrued Interest Receivable—Loans
	121.41	Accrued Interest Receivable—Advances
131 Accounts and Notes Receivable:		
	131.22	Accounts Receivable—Inspection and Audit Fees
		LIABILITIES
221 Trust and Deposit Liabilities		
	221.12	Inspection and Audit Fees
		INTEROFFICE CONTROL ACCOUNTS
331 Real and Nominal Accounts:		
	331.51	Regional Office Books—Account with Central Office
		INCOME
411 Interest:		
	411.41	Interest Earned—Advances

Section 14

DESCRIPTION OF GENERAL LEDGER ACCOUNTS

101.11 Cash in Transit

This is a debit balance (asset) account maintained to record the amount of cash collections in transit at the end of each month.

Debit this account with:
11. Amounts of cash collections in transit at the end of each month.

Credit this account with:
12. Amounts of month-end adjustments for cash collections in transit reversed at the beginning of each month.

101.12 Cash

This is a debit balance (asset) account maintained to show the unexpended cash balance available to the Regional Office for the purpose of making construction advances and loans in the Region.

Debit this account with:
1. Amounts transferred from Central Office Cash Account.
10. Amounts collected representing repayments of construction advances and accrued interest thereon when the related bonds are sold to bidders other than the Government.
12. Amounts of month-end adjustments for cash collections in transit reversed at the beginning of each month.

Credit this account with:
2. Amounts disbursed representing loan advances.
4. Amounts disbursed at the time of final settlement for the difference between the principal value of bonds and related interest purchased and amounts due the Government, if any, for construction advances and accrued interest thereon.
6. Amounts of cash balance in Account 101.12 in excess of actual disbursements and amounts of collections representing repayments of construction advances and accrued interest thereon, transferred to the Central Office.
11. Amounts of cash collections in transit at the end of each month.

101.13 Cash—Inspection and Audit Fees

This is a debit balance (asset) account maintained to show the amount of inspection and audit fees collected and transferred to the Central Office.

Debit this account with:

8. Amounts of inspection and audit fees collected.
12. Amounts of month-end adjustments for cash collections in transit reversed at the beginning of each month.

Credit this account with:

9. Amounts of inspection and audit fees refunded to borrowers.
11. Amounts of cash collections in transit at the end of each month.
14. Amount of balance in Account 101.13 representing inspection and audit fees collected transferred to the Central Office.

111.11 Loans

This is a debit balance (asset) account maintained to show the principal amount of bonds purchased under loan agreements with borrowers and transferred to the Central Office.

Debit this account with:

4. Principal value of bonds purchased at time of final settlement.

Credit this account with:

5. Principal value of bonds transferred to Central Office.

NOTE: Maintain individual subsidary account on Form H-213 for each project.

111.41 Advances

This is a debit balance (asset) account maintained to show the amount of advances made for construction prior to the purchase of bonds. The debit balance of this account represents the total outstanding amount of advances due the Government from borrowers in the Region.

Debit this account with:

2. Amounts disbursed representing loan advances.

Credit this account with:

4. Amounts of advances repaid at time of bond purchases.
10. Amounts collected representing repayments of construction advances when the related bonds are sold to bidders other than the Government.

NOTE: Maintain individual subsidary account on Form H-213 for each project.

121.11 Accrued Interest Receivable—Loans

This is a debit balance (asset) account maintained to record the amount of accrued interest purchased on bonds and the subsequent transfer of such interest to the Central Office.

Debit this account with:

4. Amounts of accrued interest on bonds purchased at time of final settlement for purchase of bonds.

Credit this account with:

5. Amounts of purchased bond interest transferred to Central Office upon completion of bond purchases.

NOTE: Maintain individual subsidary account on Form H-213 for each project.

121.41 Accrued Interest Receivable—Advances

This is a debit balance (asset) account maintained to show the amount of accrued interest receivable on advances. The debit balance of this account represents the total accrued interest receivable on advances due the Government from borrowers in the Region.

Debit this account with:

3. Amounts of interest accrued on advances.

Credit this account with:

4. Amounts of accrued interest receivable on advances collected at the time of final settlement for purchase of bonds.
10. Amounts collected representing accrued interest receivable on advances when the related bonds are sold to bidders other than the Government.

NOTE: Maintain individual subsidary account on Form H-213 for each project.

131.22 Accounts Receivable—Inspection and Audit Fees

This is a debit balance (asset) account maintained to record the amount of billings rendered for inspection and audit fees as specified in the related loan agreement (Offers). The debit balance of this account represents the total amount of inspection and audit fees due the Government from borrowers in the Region.

Debit this account with:

7. Amounts of bills rendered covering inspection and audit fees.

Credit this account with:

8. Amounts of inspection and audit fees collected.

221.12 Inspection and Audit Fees

This is a credit balance (trust and deposit liability) account maintained to show the total amount of bills rendered for inspection and audit fees less refunds and amounts transferred to the Central Office.

Debit this account with:

9. Amounts of inspection and audit fees refunded to borrowers.
14. Amount of balance in Account 221.12 representing inspection and audit fees collected transferred to the Central Office.

Credit this account with:

7. Amounts of bills rendered covering inspection and audit fees.

331.51 Regional Office Books—Account with Central Office

This is a Regional interoffice control account maintained to record all transfers between the Central Office and the Regional Office.

Debit this account with:

5. Principal value of bonds and related amount of interest purchased transferred to the Central Office upon completion of bond purchases.
6. Amounts of cash balance in Account 101.12 in excess of actual disbursements and amounts of collections representing repayments of construction advances and accrued interest thereon transferred to the Central Office.
14. Amount of balance in Account 101.13 representing inspection and audit fees collected transferred to the Central Office.

Credit this account with:

1. Amounts transferred from Central Office Cash Account.
13. Amount of interest earned transferred to the Central Office as of the close of each fiscal year.
14. Amount of balance in Account 221.12 representing inspection and audit fees collected transferred to the Central Office.

411.41 Interest Earned—Advances

This is a credit balance (income) account maintained to show the amount of interest earned on advances made to borrowers in the Region.

Debit this account with:

13. Amount of interest earned on advances transferred to the Central Office as of the close of each fiscal year.

Credit this account with:

3. Amounts of interest accrued on advances.

Section 15

TYPICAL TRANSACTIONS WITH APPROPRIATE ENTRIES

Transaction Number	Description	Dr.	Cr.	Title of Account
1.	Amounts transferred from Central Office Cash Account. Posting media: *Inter Office Transfer Vouchers.*	101.12		Cash.
			331.51	Regional Office Books—Account with Central Office.
2.	Amounts disbursed representing loan advances. Posting media: *Vouchers and Schedules of Payments.*	111.41		Advances.
			101.12	Cash.
3.	Amounts of interest accrued on advances. Post ing media: *Journal Vouchers.*	121.41		Accrued Interest Receivable—Advances.
			411.41	Interest Earned—Advances.
4.	Purchase of bonds and related interest, and the collection of advances and accrued interest thereon at time of final settlement.[1] Posting media: *Vouchers and Schedules of Payments* and related basic documents.	111.11		Loans.
		121.11		Accrued Interest Receivable—Loans.
			101.12	Cash.
			111.41	Advances.
			121.41	Accrued Interest Receivable—Advances.
5.	Principal value of bonds and related amount of interest purchased transferred to the Central Office upon completion of bond purchases. Posting media: *Inter Office Transfer Vouchers.*	331.51		Regional Office Books—Account with Central Office.
			111.11	Loans.
			121.11	Accrued Interest Receivable—Loans.
6.	Amounts of cash balance in Account 101.12 in excess of actual disbursements, and amounts of	331.51		Regional Office Books—Account with Central Office.
			101.12	Cash.

[1] The credit entries to accounts 111.41 and 121.41 are not involved in cases where no advances have been made prior to bond purchases.

Transaction Number	Description	Dr.	Cr.	Title of Account
	collections representing repayments of construction advances and accrued interest thereon transferred to the Central Office. Posting media: *Inter Office Transfer Vouchers.*			
7.	Amounts of bills rendered covering inspection and audit fees. Posting media: *Invoices.*	131.22		Accounts Receivable—Inspection and Audit Fees.
			221.12	Inspection and Audit Fees.
8.	Amounts of inspection and audit fees collected. Posting media: *Certificates of Deposit.*	101.13		Cash—Inspection and Audit Fees.
			131.22	Accounts Receivable—Inspection and Audit Fees.
9.	Amounts of inspection and audit fees refunded to borrowers. Posting media: *Vouchers and Schedules of Payments.*	221.12		Inspection and Audit fees.
			101.13	Cash—Inspection and Audit Fees.
10.	Amounts collected representing repayments of construction advances and accrued interest thereon when the related bonds are sold to bidders other than the Government. Posting media: *Certificates of Deposit.*	101.12		Cash.
			111.41	Advances.
			121.41	Accrued Interest Receivable Advances.
11.	Amounts of cash collections in transit at the end of each month. Posting media: *Journal Vouchers.*	101.11		Cash in Transit.
			101.12	Cash.
			101.13	Cash—Inspection and Audit Fees.
12.	Amounts of month-end adjustments for cash collections in transit reversed at the beginning of each month. Posting media: *Journal Vouchers.*	101.12		Cash.
		101.13		Cash—Inspection and Audit Fees.
			101.11	Cash in Transit.

Transaction Number	Description	Dr.	Cr.	Title of Account
13.	Amount of interest earned on advances, transferred to the Central Office as of the close of each fiscal year. Posting media: *Inter Office Transfer Vouchers.*	411.41		Interest Earned—Advances.
			331.51	Regional Office Books—Account with Central Office.
14.	Amount of balance in Account 101.13 representing inspection and audit fees collected and a corresponding amount of balance in Account 221.12 transferred to the Central Office. Posting media: *Inter Office Transfer Vouchers.*	221.12		Inspection and Audit Fees.
		331.51		Regional Office Books—Account with Central Office.
			331.51	Regional Office Books—Account with Central Office.
			101.13	Cash—Inspection and Audit Fees.

PROGRAM ACCOUNTS

Chapter 13. Public Facility Loans Program

Book IV

Chapter 14. Program of Advances for Public Works Planning

Chapter 15. Federal School Construction Program (now Section 7-2-11)

Chapter 16. Revolving Fund-Liquidating Programs (now Section 3-5-3)

Chapter 17. Senior Citizens Housing Loan Program

Chapter 18. Area Redevelopment Program

ADMINISTRATIVE ACCOUNTS

Chapter 20. Salaries and Expenses