

HUDCAPS Budget Execution Manual

Administrative Control of Funds

**Policies
and
Procedures
Handbook**

Appendix 10

HUDCAPS Budget Execution Manual

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CHAPTER 1 – INTRODUCTION

- 1-1. **BACKGROUND.** The Secretary has vested overall responsibility for establishing an effective administrative control of funds process with the Chief Financial Officer (CFO). It is the CFO's responsibility to: develop and maintain integrated accounting and financial management systems in support of the funds control process that substantially comply with federal financial management systems requirements. This manual prescribes the HUD financial management systems designed for: (1) funds management to ensure that obligations do not exceed those appropriated and/or authorized; and (2) payments management to provide appropriate control over all payments.
- 1-2. **PURPOSE.** This document identifies the Department's financial management systems that support the funds control process (Budget Execution); and defines the standards and procedures required to record, distribute and track the Department's use of budgetary resources through the entire budgetary process. This includes "the apportionment of funds," commitment and "...the obligation of those funds over the course of the fiscal year, and the actual outlay (disbursement) of funds" in accordance with the provisions of *OMB Circular A-11, "Preparation, Submission, and Execution of the Budget."*
- 1-3. **SCOPE.** With the exception of program accounts not currently controlled in HUDCAPS e.g. GNMA, FHA and other non FHA credit reforms accounts, all of the Department's budgetary resources must be promptly recorded in the Execution Subsystems and are subject to the standards and procedures as prescribed by this manual and the requirements of the *Administrative Control of Funds (ACF): Policies and Procedures Handbook and Appendices.*
- 1-4. **AUTHORITY.** Power granting authorizations are cited in the *Administrative Control of Funds: Policies and Procedures Handbook, and Appendix 2 - Summary Listing of Authorities Applicable to HUD Fund Control Directives;*
- 1-5. **RESPONSIBILITIES.**
 - A. **The Chief Financial Officer** has overall responsibility to establish an effective administrative control of funds process; provide training and guidance on policies and procedures for the administrative control of funds; require and approve up-to-date funds control plans; monitor the overall budget execution process; provide financial management systems in support of the budget execution (funds control) process; designate certifying officers for oversight of payment controls and certification of payment documents.
 - **The Assistant CFO for Budget** processes apportionment request and the advice of allotments to allotment holders; timely and accurately records approved allotments in the budget execution subsystem; and maintains an up-to-date inventory of apportionments, allotments and allotment holders.

- **The Assistant CFO for Financial Management** reviews and approves funds control plans; investigates and reports on potential Antideficiency Act violations, as well as violations of other administrative subdivision of funds that are not violations of the Antideficiency Act.
 - **The Assistant CFO for Systems** develops and maintains financial management systems that support funds control; provides training to systems users; and develops system manuals and user guides.
 - **The Assistant CFO for Accounting** timely and accurately records OMB approved apportionments in the funds control subsystems; verifies the availability of funds, reviews commitments, obligation and expenditure documents for compliance with ACF Handbook requirements, timely records commitments, obligations and expenditure documents in the funds control subsystems; reviews, examines and verifies the appropriateness of payment request, designates certifying officers; certifies payments; and provides financial reports on the status of funds for management information and decision making.
- B. The Allotment Holder** bears overall responsibility for funds allotted to them; implements funds controls plans in compliance with the requirements of the ACF Handbook; designates Funds Control Officer; plans and structures new programs or activities to provided for administrative control of funds; develops and implements procedures to be followed by Headquarters and Field personnel in support of funds control; and provides OCFO with a current lists of persons authorize to approve and sign commitments, obligations and payment requests.
- C. The Funds Control Officer** supports the allotment holder and the CFO in the development, maintenance, implementation and enforcement of funds controls plans and underlying systems and processes; maintains complete, accurate and current records of request processed for commitments, obligations and expenditure of funds; serves as or designates a Funds Verification Officer to accurately certify the availability of funds in accordance with the ACF Handbook; records fund assignments/sub-assignments in the budget execution subsystem; manages and controls spending in accordance with the administrative operating budget plan. Require timely submission of commitment, obligation and payment documents to the CFO Accounting Center for processing in the funds control subsystems.
- D. The Chief Procurement Officer** verifies the availability of funds prior to entering into obligations; and records obligations by either transmitting obligation information through the HPS and SPS interface with the HUDCAPS Budget Execution Subsystem or by transmitting hard copy obligation documents to the OCFO for recording in the appropriate subsidiary financial control system.

1-6. **BUDGET EXECUTION SYSTEMS OVERVIEW.** The Housing and Urban Development’s Central Accounting and Program System (HUDCAPS) is the Department’s integrated financial management system. HUDCAPS system

architecture consists of several financial systems components that are integrated online or by financial system interfaces and interfaces with HUD's program/mixed financial systems. HUDCAPS provides the capability of capturing, recording, controlling, and summarizing the Department's accounting functions. The subsystems include: general ledger, budget execution, funds control, and payments management. It maintains interfaces with other accounting subsidiary ledgers and program/mixed systems to receive financial transactions for posting to the Budget Execution Subsystem and the General Ledger. These functions are performed in accordance with the requirements of the Office of Management and Budget (OMB), The General Accounting Office (GAO), Joint Financial Management Improvement Program (JFMIP) and Department of Treasury. HUDCAPS is the central component of the Department's administrative control of funds process.

A. HUD'S Core Financial Budget Execution Subsystems:

- 1. HUDCAPS General Ledger Subsystem (GL).** The GL posts and maintains account balances for all financial transactions recorded in the subsidiary systems in compliance with the U. S. Standard General Ledger (SGL). Transactions are sent to the GL through interfaces with the financial subsystems and mixed program and business activity systems. The GL provides the basis for the Department's Annual Financial Statements and the FACTS II Budgetary Reports.
- 2. HUDCAPS Budget Execution Subsystem.** The HUDCAPS Budget Execution Subsystem is the financial management system component that supports the budget execution process. It records and tracks on-line the establishment, and distribution of HUD's budget authority by appropriations, apportionments, allotments, assignments/sub-assignments. It interfaces with other accounting subsidiary systems and program/mixed systems to record commitments, obligations and disbursements. The systems can be accessed to monitor and track the status and use of budgetary resources at each spending level.
- 3. Program Accounting System (PAS) Subsystem.** PAS is an integrated subsidiary ledger for the Department's grant, subsidy, and loan programs. PAS stores fund assignment, commitment, obligation, contracts, and disbursement information. PAS maintains direct interfaces with HUDCAPS for nightly budget execution subsystem and GL transaction processing; and with LOCCS for nightly disbursement action updates. PAS sends disbursement limit, payment authorization, and project data to LOCCS for each project/grant according to contract information stored in PAS. PAS receives nightly updates on disbursement activity from LOCCS. PAS sends budget execution subsystem and GL transactions to HUDCAPS to update budget table and the consolidated GL. (See 1.6.C. for system interface details)
- 4. Line of Credit Control System (LOCCS) Subsystem.** LOCCS is the Department's primary system for processing and making grant, loan, and

subsidy disbursements. LOCCS contains specific payment and budget information to ensure total disbursements do not exceed total budget authority for each program, as defined in PAS. LOCCS makes direct payments to recipients in response to system-generated voucher requests, annual payment schedules, VRS requests, or Internet-based eLOCCS requests.

5. **HUDCAPS Purchasing/Accounts Payable/Disbursement Subsystems.** The Purchasing subsystem combined with the Accounts Payable and Automated Disbursements Subsystems records, monitors, and controls all activities in the purchasing process. Accounts Payable authorizes and records payments for goods and services and provides for disbursement of funds. The disbursement subsystem generates payment transactions authorized by the Purchasing and Accounts Payable Subsystems.
6. **HUD Travel Management System (HTMS).** HTMS provides automated entry and routing of travel authorization requests and voucher payments. Travel requests are automatically routed through appropriate chains of supervisory and budget approval. The budget approval function maintains a direct interface with HUDCAPS to create commitments and obligations. Travel vouchers are entered in the system and automatically routed through appropriate approval chains. When they are approved in HTMS, the transactions are entered in HUDCAPS through the online interface and scheduled for payment.
7. **Electronic Certification System (ECS).** ECS is an automated system for preparing, certifying, and verifying voucher payments. The Department uses ECS to certify LOCCS and HUDCAPS payment schedules sent to Treasury. The Department also uses ECS to make manual payments that are not processed in HUDCAPS or LOCCS. When a manual ECS payment is made, the transaction is recorded manually in the HUDCAPS or LOCCS, as appropriate. No automated interface exists between ECS and departmental disbursement or accounting systems.
8. **Personal Services Cost Report/National Finance Center.** The National Finance Center, a bureau of the Department of Agriculture, serves as the primary payroll processing facility for most Federal agencies. NFC processes payroll transactions for the Department and transmits those data to HUDCAPS through the Personal Services Cost System (PSCS). PSCS transforms NFC payroll data into HUDCAPS format for posting to the Department's budget execution subsystem and GL every other week.
9. **HUD Financial Data Mart (A75R).** Financial Datamart is a financial reporting tool that is a SQL Server database comprised of HUDCAPS tables to allow HUD users to view financial data in desired report format. These tables are updated nightly to reflect daily activities.
10. **HUD Consolidated Financial Statement System (A39), Hyperion.** Hyperion Enterprise reporting software is used to prepare the Departments

consolidated financial statements and Hyperion's HypFacts application software to prepare and transmit the Federal Agencies' Centralized Trial Balance Systems (FACTS II) budgetary reports. Data from the HUDCAPS general ledger (GL) is translated and imported into the Hyperion Enterprise software every month through a manually initiated data transfer. Data can be entered into Hyperion manually using journal vouchers.

11. **Scheduled Airline Trafficking Office (SATO)** SATO is HUD's travel purchasing agent. Travel reservations made through SATO are charged to HUD's Bank One corporate account and billed to the Department monthly. SATO sends a transaction file and summary reconciliation report to OCFO. The reconciliation report compares the travel transactions to the Bank One invoice prior to sending the SATO transaction file, reconciliation report, and the Bank One invoices to OCFO Systems for uploading into HUDCAPS. After all transaction data have been reconciled and validated, a HUDCAPS payment is made to Bank One.
12. **Bank One Card Program (Purchase Card).** The Purchase card payment process involves credit card transactions being transmitted through the HUDCAPS Bank One Card interface. The interface records expenditures in HUDCAPS and generates the automated payments for each monthly bill. Expenditure documents are generated and processed for each approved transactions. The interface provides an on-line table for supplying required accounting elements for each transaction
13. **FMS Regional Finance Center. The Financial Management Service (FMS),** a bureau of the Treasury Department, has Regional Finance Centers (RFCs) across the country to receive and disbursement requests and process EFT, paper check payments and FEDWIRE on behalf of Federal agencies. Each night, the Philadelphia RFC receives disbursement authorizations from LOCCS and HUDCAPS through a direct electronic interface. Treasury sends LOCCS and HUDCAPS' payments subsystem disbursement confirmation data upon manual request on bi-weekly basis.

B. Budget Execution Mixed Program/Business Activity Systems

1. **Integrated Disbursement and Information System (IDIS).** IDIS supports the Office of Community Planning and Development's consolidated planning, disbursement, and reporting activities for the HOME, CDBG, ESG, and HOPWA entitlement grants. Funds for these programs are disbursed through LOCCS. Payment authorization data are passed between IDIS and LOCCS nightly through a direct electronic interface.
2. **HUD Procurement System, (HPS) and Small Purchase System (SPS).** HPS and SPS automate the Office of Procurement and Contract's contract procurement and acquisition process by recording, monitoring and reporting the status of all actions throughout the procurement lifecycle. Formal contracts over \$100,000 are tracked and recorded in HPS. Contracts less than

\$100,000 are tracked and recorded in SPS. These systems perform a real time interface with the HUDCAPS Budget Execution Subsystem to ensure availability of funds and to record commitments and obligations.

3. **Tenant Rental Assistance Certification System (TRACS).** TRACS creates contracts and maintains voucher request information for Project-based Section 8, Section 202, Section 811, Rent Supplemental, and Section 236 Rental Assistance programs. TRACS collects tenant data to verify eligibility for assistance and the accuracy of subsidy payments. TRACS sends voucher requests to LOCCS nightly through the TRACS-LOCCS feeder interface. LOCCS verifies funds availability with PAS before processing the disbursement and sends voucher receipt confirmations to TRACS.
4. **HUDCAPS Section 8 Subsystem (PIH Section 8).** The PIH Tenant-Based Section 8 subsystem is a program management information system that captures program and financial data related to the Housing Choice Voucher Program and the Moderate Rehabilitation Program. It captures financial information related to PHA budget estimates and year-end settlement statements. The Financial Management Center (FMC) uses the system to: record commitments and obligations; record approved budgets; establish payments schedules; and establish accounts receivable and accounts payable.

C. HUDCAPS System Interfaces

1. **HUDCAPS to PAS.** The HUDCAPS to PAS Interface sends the HUD Sub-assignment level budgetary transactions to PAS for processing on a nightly basis. This includes the HUDCAPS Suballotment (SA) documents for programs still operating in PAS. In order to accommodate this processing model for HUDCAPS to PAS, one sort procedure, one filter program and one interface program is required.

The HUDCAPS to PAS Interface selects, on a daily basis, records from the HUDCAPS General Journal (GENJ) based on criteria defined in the interface design. This includes the SA documents for programs operating in PAS (i.e., non Section 8 and Administrative Funds). A sort procedure and filter program is used to further select data from the daily GENJ.

The interface generates the lowest level of the PAS budget (i.e. PAS TAC 082), which is the Sub-assignment record in PAS. One PAS TAC 082 record is generated for each HUDCAPS SA document present in the GENJ. Based on the Sub-assignment record sent from HUDCAPS, PAS builds the corresponding upper level transactions required for processing in PAS.

The HUDCAPS to PAS Interface Filter Table (HPFT) defines exclusion criteria required to determine which SA documents are to be selected from the GENJ. The Filter Table defines which SA document are not included in the Interface Input File.

In order to correctly map certain data elements from HUDCAPS SA documents to the PAS file of TAC 082 records, the HUDCAPS to PAS Interface must crosswalk, or map certain values. To accomplish the mapping of the accounting elements, the HUDCAPS to PAS interface employs the Accounting Distribution Crosswalk Table (ACXT). To map the PAS Region Office/Area Office codes from the HUDCAPS Organization and Program Code, a PAS Organization Table (PORX) is used.

2. **PAS to HUDCAPS.** The Program Accounting System (PAS) is used to perform spending transactions that are interfaced to the HUD's Central Accounting and Program System (HUDCAPS). After passing PAS system edits, these transactions are transmitted in the form of a PAS Input File to HUDCAPS.

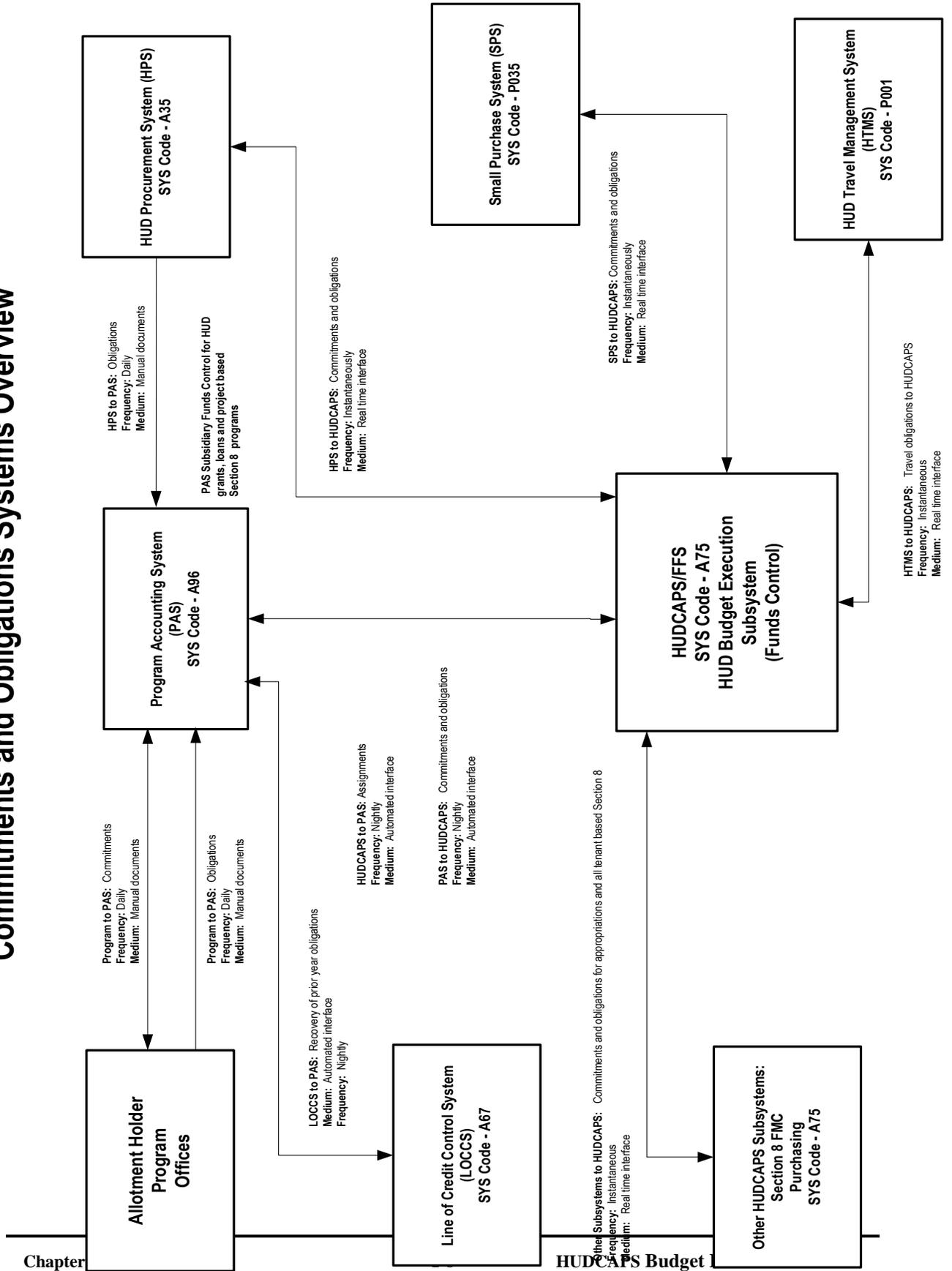
PAS sends a complete data extract file of daily PAS transactions in the PAS Input File. The PAS to HUDCAPS Interface runs on a daily basis, during the nightly cycle. The interface program determines what records from the data extract file is selected and processed in HUDCAPS. The PAS to HUDCAPS Interface reads the PAS Input File generated by PAS and creates HUDCAPS Standard Voucher (IP), (UD) and (IR) documents, Suballotment Documents (SA), and Budget Execution (B6, B5, and B4) documents. The documents generated by the PAS to HUDCAPS Interface are subsequently uploaded to HUDCAPS and included in the nightly cycle for processing. These interface-generated documents have unique transaction codes in order to be easily identified on the Suspense File (SUSF) and on inquiry tables in HUDCAPS. The HUDCAPS document Transaction Code and Transaction Type designates the posting model and accounting event. The documents are used to record PAS accounting activity including items such as spending, collections, revenue, recaptures and budgetary effects while post entries to the General Ledger in HUDCAPS.

The PAS to HUDCAPS Interface performs the Interface Process edits to verify that the PAS Input File contains all of the fields required for the interface to generate the HUDCAPS document and to ensure that the document is successfully loaded to the HUDCAPS Suspense File (SUSF) by the DOCLOAD program.

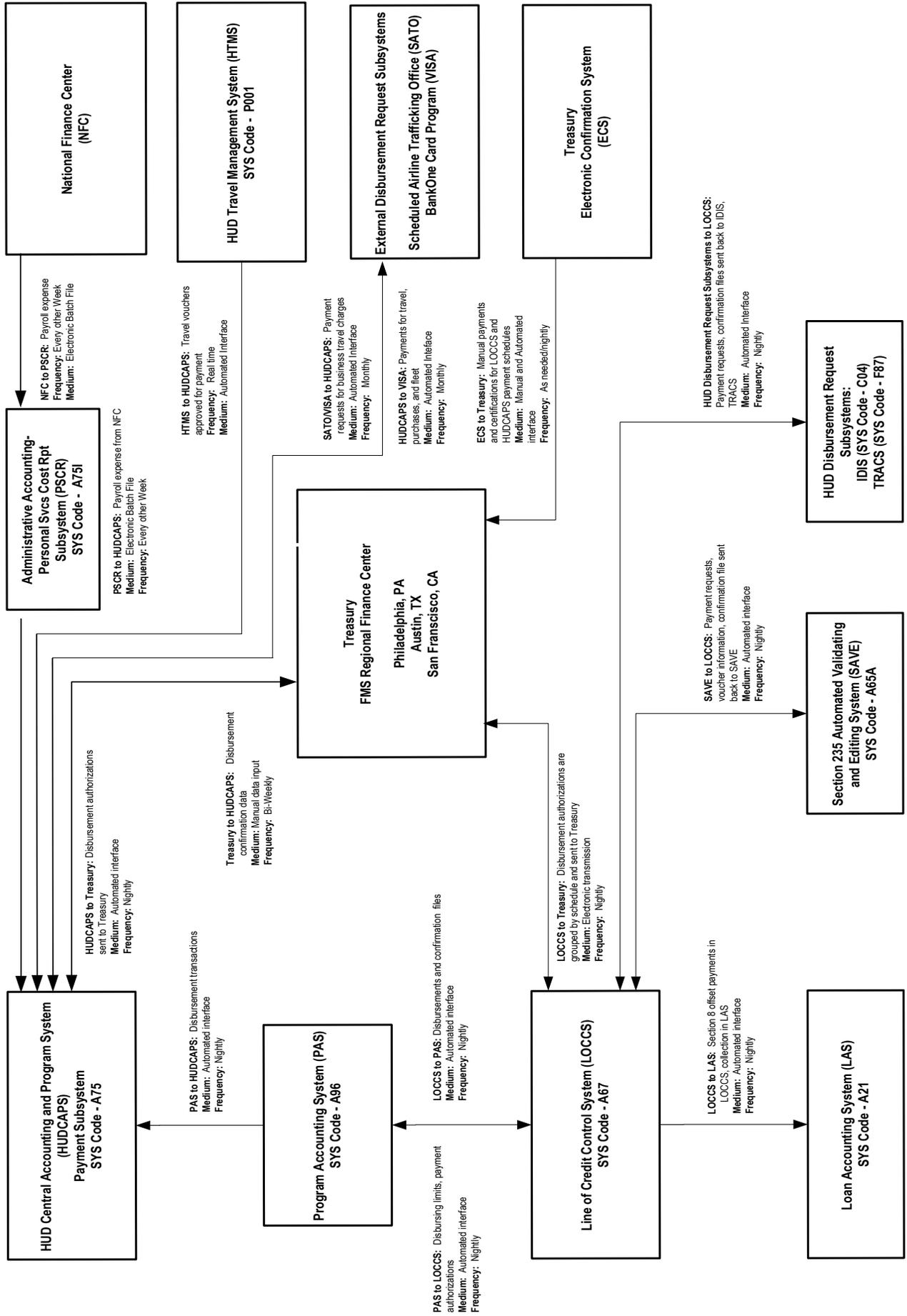
Once on the Suspense File (SUSF), the documents are included in HUDCAPS OFFCTL program for processing; the document processors then subject the documents to a final round of edits (*i.e.*, funds availability, accounting event consistency, accounting element validation, etc.). If the document fails any of the edits, the document does not update the HUDCAPS application tables or the HUDCAPS General Journal (GENJ). The document remains on SUSF until a HUD user corrects the error(s).

The diagrams on the following pages depict the systems overview of the Department's budget execution, commitment, obligation and disbursement processes.

Commitments and Obligations Systems Overview



Disbursement Systems Overview



1-7. **HANDBOOKS, MANUALS AND GUIDES** - In addition to the standards and procedures in this manual, the following reference documents support the HUDCAPS budget execution process.

- Administrative Control of Funds (ACF): Policies and Procedures Handbook and Appendices
- HUDCAPS Budget Execution Data Entry Guide
- Program Accounting System (PAS) Handbook, 1970.33-REV-2,
- Line of Credit Control System (LOCCS) User Guide
- Line of Credit Control System (LOCCS); Program Area Business Rule/Functions Document
- Treasury Financial Manual
- HUDCAPS Policy for Reconciling and Resolving PAS to HUDCAPS Transactions
- HUD Procurement System (HPS) and Small Purchases System (SPS), Office of the Chief Procurement Officer
- HUD Travel Management System Guide

CHAPTER 2 - BUDGET EXECUTION

2-1. Budget Execution.

A. Definition. The JFMIP Federal Framework for Federal Financial Management Systems defines the Budget Execution financial accountability function as follows:

“Includes funds control and provides features to record, distribute, and control budget authority and spending in accordance with the provisions of OMB Circular A-11, “Preparation, Submission, and Execution of the Budget.” Budget execution provides the ability to track the effects of financial events on the sources and uses of budgetary resources authorized by the President and Congress. Its primary purpose is to ensure that spending does not exceed funds appropriated or authorized. It supports self-balancing relationships of the budgetary accounts in the general ledger to maintain financial data integrity.”

B. Policy. All of the Department’s budgetary resources are to be recorded in the Budget Execution Subsystem in accordance with requirements of the HUD Administrative Control of Funds: Policies and Procedures Handbook and in accordance with the standards and procedures outlined in the HUDCAPS Budget Execution Manual.

C. Authority. Administrative Control of Funds: Policies and Procedures Handbook, Appendix 2 – Summary Listing of Authorities Applicable to HUD Fund Control Directives

D. Roles and Responsibilities:

1. **The Chief Financial Officer (CFO)** monitors the overall budget process; provides guidance and training on policies and procedures for the administrative control of funds; requires and approves up-to-date funds control plans; provides financial management systems in support of the administrative control of funds; processes apportionment requests and advice of allotments to allotment holders. In addition:
 - The **Assistant CFO for Budget** timely provides the OCFO for Accounting with all OMB approved Apportionment/Reapportionment Schedules, (SF 132s); and records the approved HUD Advice of Allotments (HUD 158s) in the HUDCAPS budget execution subsystem.
 - The **Assistant CFO for Systems** develops and maintains financial systems that support the budget execution processes; develops and maintains systems users manuals and guides; and provides system training to users.
 - The **Assistant CFO for Accounting** timely and accurately records OMB approved Apportionment/Reapportionment Schedules (SF 132s) in

HUDCAPS; verifies the availability of funds, reviews commitment and obligation documents for compliance with the ACF Handbook requirements, timely and accurately records commitment and obligation documents in the funds control subsystems; provides budgetary reports on the status of funds, and gives guidance on accounting and financial reporting issues.

2. **Allotment Holder** bears overall responsibility for funds allotted to them; implements funds controls plans in compliance with the requirements of the ACF Handbook; develops, maintains and enforces funds control plans and operating budgets; designates Funds Control Officers and Operating Budget Holder; plans and structures new programs or activities to provide for administrative control of funds; develops and implements procedures to be followed by Headquarters and Field personnel in support of the funds control process; and provides OCFO with a current lists of persons authorize to approve and sign commitments, obligations and payment requests.
 3. **Funds Control Officer** supports the allotment holder and the CFO in the development, maintenance, implementation and enforcement of funds control plans and underlying systems and processes; maintains complete, accurate and current records of request processed for commitments and obligations of funds; serves as or designates a Funds Verification Officer to accurately certify the availability of funds in accordance with the ACF Handbook; records fund assignments/sub-assignments in the budget execution subsystem; manages and controls spending in accordance with the administrative operating budget plan. Require timely submission of commitment, obligation and payment documents to the CFO Accounting Center for processing in the funds control subsystems.
- D. Budget Execution Subsystem.** The system automates the budget execution process by recording on-line all financial activity associated with the establishment and distribution of the Department's budgetary resources. These activities include the establishment of budgetary resources, distribution of funds, and monitoring the spending of funds at all budget levels. The distribution and control of funds is uniquely defined for each budget level; and the system ensures that authorized amounts are not exceeded.
- E. Uniform Budget Structure.** A uniform budget structure is used to establish and distribute all budgets. The uniform budget structure consists of eight levels. Each level distinguishes budget dimension codes representing how funds are distributed. Detail data entries can be found in the HUDCAPS Budget Execution Data Entry Guide.

HUD Uniform Budget Structure

Level	Description	Dimensions
1	Appropriation	Budget Fiscal Year Fund Code
2	Apportionment	Budget Fiscal Year Fund Code Quarter
3	Advice of Allotment	Budget Fiscal Year Fund Code Quarter Allotment Holder
4	Distribution to Program/Object Class	Budget Fiscal Year Fund Code Quarter Allotment Holder Program/Object Class
5	Distribution to Program	Budget Fiscal Year Fund Code Quarter Allotment Holder Program Code
6	Assignment/Operating Budget - Level 1	Budget Fiscal Year Fund Code Quarter Allotment Holder Program Code Organization Code
7	Assignment/Operating Budget - Level 2	Budget Fiscal Year Fund Code Quarter Allotment Holder Program Code Organization Code
8	Assignment/Operating Budget - Level 3	Budget Fiscal Year Fund Code Quarter Allotment Holder Program Code Organization Code

F. Budget Controls. There are controls that automatically restrict the processing of subordinate budget distribution documents to amounts authorized and/or established for each appropriation or fund code. The appropriation amount or the established amount determines the overall amount authorized. Subordinate distributions are restricted to the amount of the next higher level, for example:

- * Apportionment of funds cannot exceed the amount appropriated or established for the fund code;
- * Advice of allotments cannot exceed the amount established at the apportionment level;
- * Distribution to Program/Object Class cannot exceed the amount established at the allotment level, etc.

An error message is automatically generated when a subordinate budget distribution exceeds the amount of the next higher level and the transaction is rejected.

G. Fund Codes. Appropriations and funds are defined and established in HUDCAPS with a fund code. An appropriation may have a single fund code or multiple fund codes depending on restrictions for the use of funds imposed by law, Office of Management and Budget, and HUD management. Multiple fund codes for a single appropriation will have the same Treasury fund symbol for that appropriation to facilitate consolidated reporting at the appropriation level.

1. A separate fund code will be used to define and establish the following distinctions in appropriations:
 - **One-Year Appropriations** – funding is available for obligation for a specific fiscal year, also know as “fiscal year” or “annual” appropriations.
 - **Multi-Year Appropriations** – funding is available for obligation for a definite period of time in excess of one fiscal year.
 - **No-Year Appropriations** – funding is available for obligation for an indefinite period, which is usually identified by appropriation language such as “to remain available until expended.

A Master/Component concept was designed to establish and maintain control over the aggregate SF 132, Apportionment/Reapportionment Schedule (SF 132) amount prior to distribution by apportionment line items (component funds). Authority is posted to the Master fund by Budget Fiscal Year, Source Year and Treasury fund symbol based on the SF-132. Authority is then transferred to the component funds based on the SF 132’s line item(s). Master funds follow the same fund code structure, except that the 5th and 6th characters of the fund code are zeros.

2. The fund code is a six position alphanumeric code preceded by two fields of two positions each for the budget fiscal years (Beginning BFY and Ending BFY). Three different coding structures are used for:

- * Annual appropriations and other selected accounts
- * No-Year appropriations
- * Multi-year appropriations

For annual appropriations and other selected accounts, such as the Working Capital Fund, the fund code structure will consist of Beginning Budget Fiscal Year (Source Year) and the Fund Code. The Fund Codes are the appropriation account symbol assigned by Treasury, for example, the fund code for the Salaries and Expenses account for budget fiscal year/source year 2002, Treasury symbol 8620143 would be represented as follows:

BFY	EFY	FUND (Treasury Symbol)
<u>02</u>	___	<u>0143</u>

The last two positions of the Fund Code are left blank on most annual funds', however some accounts such as FHA use the master/component concept. For example, the fund code for FHA GI/SRI (Master) and GI/SRI Contract Expenses (Component) for Budget Fiscal Year 2002, Treasury Symbol 8620200 would be presented as follows:

Master Fund	BFY	EFY	FUND
<u>02</u>	___		<u>0200</u>

Component Fund	BFY	EFY	FUND
<u>02</u>	___		<u>0200AC</u>

For No-Year Accounts, the fund code structure will consist of Beginning Budget Fiscal Year and the Fund Code. The Fund Code consists of six continuous alphanumeric characters consisting of three segments: Position 1 and 2 are the Source year, Position 3 and 4 are an alpha code representing the Treasury Symbol and position 5 and 6 are either 00 for the Master Fund Code or a alphanumeric code for the Apportionment Line Item on the SF-132. For example, the fund code for Community Development Block Grants (Master) and Community

Development Block Grants Technical Assistance (Component) for Budget Fiscal Year 2002, Treasury Symbol 86 X 0162 (Source Year 2001) would be presented as follows:

Master Fund	BFY	EFY	FUND
<u>02</u>	___		<u>01CD00</u>

Component Fund	BFY	EFY	FUND
<u>02</u>	___		<u>01CDTA</u>

For multi-year accounts, the fund code structure is a six position alphanumeric code preceded by two fields of two positions each for the budget fiscal years (Beginning BFY and Ending BFY). For example, the fund code for Community

Development Block Grants (Master) and Community Development Block Grants Technical Assistance (Component) for Beginning Budget Fiscal Year 2002, Ending Budget Fiscal Year 2003 Treasury Symbol 86 X 0162 would be presented as follows:

Master Fund	BFY	EFY	FUND
<u>02</u>	<u>03</u>		<u>02CD00</u>

Component Fund	BFY	EFY	FUND
<u>02</u>	<u>03</u>		<u>02CDTA</u>

Note: Refer to the FUN3 Table (Fund Code Listing Table) in HUDCAPS for the complete listing of fund codes with related appropriation symbol and account name.

- I. Budget Documents.** Funds are distributed in HUDCAPS by processing budget documents. These documents define the amount of funds available at each budget level and they must be processed before spending documents. Establishing a new budget and making budget changes requires a three-step process before funds are made available for spending.
1. **Pending budgets** are entered as the first step. These amounts update the online query tables, however, they are not available for spending until the amounts are approved and posted to the general ledger.
 2. **Approved budgets** are entered as the second step. When an approval document (PA) is processed or approval transaction type is included in PA, BE, B4, B5, B6, and SA documents, all pending budget amounts are approved and budget execution query tables updated. However, approved budgets are still not available for spending until the amounts are posted to the general ledger.
 3. **Posted budgets** are entered as the third step and are usually entered concurrent with step 2 above. When PA, BE, B4, B5, B6, and SA documents are processed with a posting transaction type, the amount of the approved budgets are posted and budget execution query tables updated, and the posted amounts are available for spending.
- J. Spending Controls.**
1. **Definition.** Spending controls are established in HUDCAPS for each appropriation or fund code. These controls automatically restrict the processing of spending documents to the amounts authorized at the lowest budget distribution level. As a system-wide control, commitment (reservation) transactions are treated as a spending document and as a reduction of budget availability. Spending documents include transactions that record a commitment (reservation), obligation, or expenditure. When a spending document exceeds the lowest level

budgeted amount, an error message is automatically generated and the transaction is rejected.

2. **Policy.** Spending controls are set to Full Control at all budget levels. An exception may be made at fiscal year-end for expired accounts when spending controls below the apportionment level may be reset to Presence Control.

Control Option	Definition
Full Control (C)	The budget line(s) referenced by a spending transaction must exist on the Budget Execution inquiry tables. The spending transaction must not exceed available funds.
Presence Control (P)	The budget line(s) referenced by a spending transaction must exist on the Budget Execution inquiry tables. The spending transaction can exceed available funds.
No Control (N)	A spending transaction can be processed without referencing an existing budget line. Funds do not have to be available for the spending transaction to be processed. If the budget line does not exist, this option creates the budget line during the processing of the spending transaction.
Ignore (I)	Ignore is used to disregard a specific budget level. Spending transactions do not update or create budget lines for levels defined with ignore control. No budget line is created by the spending transaction.

- K. **Control Override.** A limited number of management officials have the authority to override budget and spending control deficiencies to allow processing of a document rejected for insufficient funds if appropriate.
- L. **Status of Funds.** Processing of a spending document immediately updates all online query tables relating to the document. The results of a spending document at each budget level can be viewed by accessing the appropriate online query table.
- M. **Posting Models.** For posting specific transactions used to record budgetary resources and the distribution of funds, see the HUDCAPS Posting Models on HUDWEB under CFO Systems. If a non-routine transaction is needed, contact the Financial Systems Maintenance and Development Division for assistance in identifying and processing the transaction.

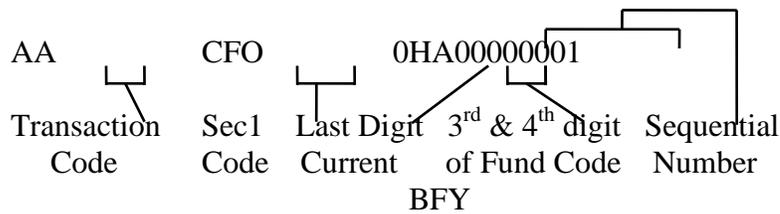
N. Document ID and Numbering.

1. A unique document ID must be assigned to all documents for HUDCAPS processing. Each document ID consists of three separate fields:
 - * The transaction code of the document being processed;
 - * A four position alphanumeric field for the division code of the office authorized to enter the transaction, which is also referred to as the SEC1 code (Security Level 1); and
 - An eleven position alphanumeric field.

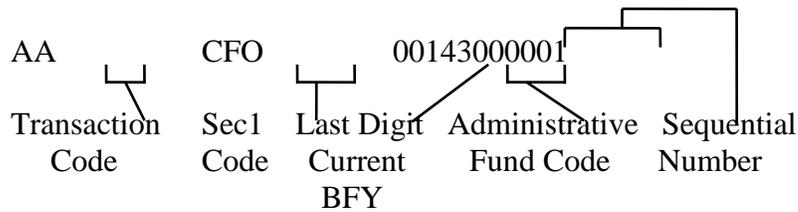
2. A portion of the third field of the document ID is automatically generated by the Automatic Document Number Table (ADNT), which controls and assigns sequential document numbers by transaction code and document number prefix. Sequential document numbers should not be entered manually for budget transactions AA, PA, BE, B4, B5, B6, SA, TA, and TC.

3. The complete Document ID is structured as follows:

For program funds:



For administrative funds:



4. When creating a new Document ID, the automatic document sequence number is applied by entering the SEC1 code and prefix, as set on ADNT followed by the pound sign (#).

2-2. Budgetary Resources.

- A. **Definition.** According to OMB Circular A-11, “Budgetary resources mean an amount available to enter into obligations in a given fiscal year. The term comprises new budget authority for that year, including spending authority from offsetting collections, and un-obligated balances of budget authority provided in previous years, including recoveries of prior year obligations and transfers.” Specific forms of

budgetary authority are appropriations, continuing resolutions, borrowing authority, contract authority, and re-appropriations provided by Federal law. Other forms of authority may include appropriations to liquidate contract authority, transfers between two Federal Government accounts, recoveries of prior year obligations, and reimbursable orders.

B. **Roles and Responsibilities.** The Office of the Assistant Chief Financial Officer for Budget (ACFOB) is responsible for recording budget authority for all of HUD's funds in HUDCAPS. The ACFOB or his or her authorized designee(s) approve and process all SF 132, Apportionment and Reapportionment Schedules and the HUD 158 Advice of Allotment budget authority transaction documents online in HUDCAPS.

- * The initial recording of budgetary resources at the beginning of the fiscal year must be coordinated with and concurred in by the Director, Office of Financial Systems Maintenance and Development Division (FSMD), and the Director, Internal and External Financial Reporting Division (IEFRD).
- * The ACFOB, in coordination with the FSMD, will determine and establish the appropriate fund codes for all of HUD's funds.
- * The FSMD is responsible for maintaining the currency of fund codes and related Treasury symbols in appropriate tables of HUDCAPS.

C. **Appropriations and Apportionments (Levels 1 and 2):** An appropriation amount is recorded in HUDCAPS based on the approved SF 132, Apportionment and Reapportionment Schedule is the source document used to record other budgetary resources and their distribution in HUDCAPS. Category A and B line items of the approved SF 132 must be recognized and recorded by separate fund codes as appropriate.

Note: The SF-132 Apportionment and Reapportionment Schedule, Line 8: Category A provides funding by each calendar quarter in the fiscal year; and Category B provides amounts that are apportioned on a basis other than calendar quarters for the fiscal year, such as available for the entire fiscal year, activities, projects, object, or a combination thereof.

1. **Annual appropriations** may be recorded by a single fund code or multiple fund codes with the same Treasury symbol. A distinction must be made between Category A and Category B apportionments. If multiple fund codes are used for funds apportioned as **Category A**, the components of the appropriation must be determined for each fund code and the amounts recorded by fund code. The combined amount established for all fund codes with the same Treasury symbol must not exceed the total amount of the approved apportionment request for the appropriation. Quarterly limitations must also be recognized and adhere to approved Category A apportionments by quarter.

Annual appropriations, apportioned as **Category B**, must be recorded using multiple fund codes with the same Treasury symbol and use the

master/component concept whereby the full amount of the appropriations is initially recorded in a fund code established for the master account and amounts for the component fund codes are accomplished by a transfer of funds from the master account to the component accounts.

2. **Multi-year and no-year appropriations** (including revolving funds and special funds) may be recorded by a single fund code or multiple fund codes with the same Treasury fund symbol. If the appropriation is recorded by multiple fund codes, such as apportionment line items for Category B, it must be recorded using the *master/component concept*. The full amount of the appropriation is initially recorded to a fund code established for the master account and amounts transferred from the master account to the component accounts. The combined amount established for all fund codes with the same Treasury fund symbol cannot exceed the total amount of the approved SF 132.
3. **Anticipated Budgetary Resources** are unrealized budgetary resources such as indefinite appropriations, transfers or un-obligated balances, spending of offsetting collections, and recoveries of prior year obligations. These resources are recorded in HUDCAPS as anticipated transactions and are made available when realized and or apportioned.
4. **Anticipated collections** for no-year revolving funds and special funds, may be recorded the same as the multi-year and no-year appropriations described above in Paragraph 2-2.D.2.

D. Data Entry for Appropriation and Apportionment.

HUDCAPS Data Entry Procedures are described in detail in the *HUDCAPS Budget Execution Data Entry Guide, Chapter 2, Appropriation/ Apportionment (AA) Document for Appropriation of No-Year and Multi-Year Funds; Chapter 3, Appropriation/ Apportionment Annual Funds; and Chapter 4, Recoveris, Reimbursements, Transfers.* Go to the HUDWEB, CFO Homepage under Systems.

1. **Annual Appropriations.** The source document for recording appropriation and apportionment transactions is an approved SF-132, Apportionment and Reapportionment Schedule, with amounts apportioned as Category A, by quarter. These transactions require the use of two documents:
 - Appropriation/ Apportionment Document (AA), and
 - Apportionment Approval Document (PA).

The AA document is used to enter the appropriation amount by fund code and pending apportionments, if any. The PA document is used to approve and post pending apportionment amounts.

- a. An AA document must be entered for each fund code citing the following transaction types:

Transaction	Trans Type
Appropriation	01
Apportionment	PA

- b. A PA document must be entered for each fund code with pending apportionment amount citing the following transaction types:

Transaction	Trans Type
Approval	AP
Posting	01

2. **No-year and Multi-year Appropriations.** The source document for recording these transactions is an approved SF-132, Apportionment and Reapportionment Schedule, and apportioned as **Category B**, i.e. a basis other than calendar quarters. Under the *master/component concept* these transactions require 6 steps and the use of four documents:

- Appropriation Document (AA)
- Appropriation Transfer Document (TA)
- Appropriation Transfer Approval Document (TC)
- Apportionment Document (AA)
- Apportionment Approval Document (PA)

- a. An AA document must be entered for the master account fund code with the full amount of the appropriation citing the following transaction types. Apportionments are not recorded in the master account.

Transaction	Trans Type
Appropriation	01
Estimated Reimbursement (for Anticipated Appropriations)*	IA
Apportionment	Leave blank

* Select Reimbursement Option “Include lesser of actual and estimated.”

- b. An AA document must be entered for each component fund code with zero amounts and blank transaction types to establish the fund code on the Appropriation Query (APPR) Table. This entry is necessary in order to process the Appropriation Transfer Document (TA document) for transfers to component fund codes.
- c. An Appropriation Transfer Document (TA document) must be entered for each component fund code with the applicable amount of the transfer for the component citing the following document and transaction types:

Type	Value
Document	Budget Authority
From Transaction	MC
To Transaction	MC

- d. An Appropriation Transfer Approval Document (TC document) must be entered for each component fund code citing the related TA document ID:

Transfer Document ID	TA -----
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- e. An Appropriation/Apportionment Document (AA document) must be entered for each component fund code **to apportion the transfer amount received**. Only the apportionment section of the AA document is completed with the amount of the transfer entered in the “APPOR INC/DEC AMT” field for apportionment period 1 only and citing the following transaction type:

Transaction	Trans Type
Apportionment	PA

- f. An Apportionment Approval Document (PA document) must be entered for each component fund code with the pending apportionment amount and citing the following transaction types:

Transaction	Trans Type
Approval	AP
Posting	01

E. Continuing Resolutions (CR).

1. **Definition.** “Continuing Resolutions (CRs) are joint resolutions that provide continuing appropriations for a fiscal year. CRs are enacted when Congress has not yet passed new appropriations bills and a programs appropriations are about to or have expired, or when the Presidents has vetoed congressionally passed appropriations bill.” Usually, CRs don’t appropriate specific amounts of money. They provide “formulas” for calculating the amounts available for continuing programs at minimal levels. In addition CRs provide funds for projects and activities...”Source: *OMB Circular A 34, Instruction on Budget Execution*.
2. **Data Entry.** A Continuing Resolution is recorded in HUDCAPS in two parts.
 - The available amount, and
 - The unavailable amount.

Two documents must be processed

- An Appropriation/Apportionment Document (AA document) is used to enter the appropriation (fund code) amount and pending apportionments; and
 - An Apportionment Approval Document (PA document) is used to approve and post pending apportionment amounts.
- a. The available amount of the CR is entered with an AA document for each fund code using the following transaction types:

Transaction	Trans Type
Appropriation	01
Apportionment	PA

- b. The unavailable amount is entered with an AA document for each fund code. The apportionment amount fields are left blank and using the following transaction types:

Transaction	Trans Type
Appropriation	F1
Apportionment	Leave blank

- c. A PA document is entered for each fund code with an available portion and cites the following transaction types:

Transaction	Trans Type
Approval	AP
Posting	01

F. Borrowing Authority. (Reserved for future use.)

G. Contract Authority.

1. **Definition.** Contract authority is a type of budget authority that permits obligations to be incurred in advance of *either* an appropriation of the cash to make outlays to liquidate the obligations or offsetting collections.
2. **Permanent Indefinite Authority.** This authority is similar to contract authority in that no Treasury Warrant is available upfront to liquidate obligations. However no appropriation bill is required to liquidate obligations. A Treasury Warrant can be requested to provide the cash needed to liquidate obligations based anticipated outlays for the fiscal year.
3. **Data Entry.** The source document for recording contract authority is an approved SF-132, Apportionment and Reapportionment Schedule and the processing of two documents.

- An Appropriation/ Apportionment Document (AA document) is used to enter the anticipated contract authority amount and pending apportionment, and
 - An Apportionment Approval Document (PA document). The PA document is used to approve and post pending apportionment amounts.
- a. An AA document must be entered for the fund code of the contract authority with the anticipated contract authority amount citing the following transaction type:

Transaction	Trans Type
Appropriation	CA
Apportionment	PA

- b. A PA document must be entered for the fund code of the contract authority with pending apportionments amounts citing the following transaction types:

Transaction	Trans Type
Approval	AP
Posting	01

H. Reappropriations. (Reserved for future use.)

H. Transfer of Funds.

1. **Definitions.** Transfers “...moves budgetary resources from one budget account to another. Depending on the circumstances, the budget may record a transfer as an expenditures transfer, which means a transfer that involves an outlay, or a nonexpenditure transfer, which means a transfer that doesn’t involve an outlay.”
2. **Nonexpenditure Transfer.** A Non-expenditure transfer does not involve an outlay and it may increase or decrease budget authority. It can occur directly (*direct transfers*) between two existing accounts that benefit the *receiving account*, or through by use of an *allocation account* (transfer appropriation account) that benefit the *parent account*.
 - * *Receiving account benefit.* Direct transfer accounts are made a part of the receiving appropriation and are recorded into HUDCAPS using an existing fund code.
 - * *Parent account benefit.* Allocation accounts carry the Treasury symbol identified with the original appropriation from which the amounts are transferred and requires the establishment of a new fund code. The account is symbolized by adding the Department’s prefix (86) to the original appropriation symbol.

3. **Data Entry.** The source document for recording a non-expenditure transfer is an approved SF-1151, Non-expenditure Transfer Authorization and an approved SF-132 Apportionment and Reapportionment Schedule. The determination of the recording of a non-expenditure transfer is dependent upon the language in the Federal law and whether the authorized transfer is for new budget authority, prior year unobligated balances, or a re-appropriation of an unexpired account.
 - The recording of the transfer authority must first be recorded as an anticipated transfer for the appropriate type of transfer and requires the use of an Appropriation Transfer Document (TA document) citing both the receiving account and the transferring account.
 - Subsequently, upon receipt of a Treasury accomplished SF-1151, Non-expenditure Transfer Authorization, the realization of the non-expenditure transfer must be recorded and requires the use of an Appropriation Transfer Approval Document (TC document) which references the related TA document.

For intra-agency direct transfers, both receiving and transferring accounts should be entered citing existing fund codes of the related appropriations. Do not establish new fund codes for these intra-agency direct transfers unless the fund code for the receiving account does not exist. For interagency direct transfers of appropriations external to HUDCAPS, a provision is made for recording a guest symbol in the TA document.

- a. Direct transfers of *new budget authority* authorized by law must first be recorded as an anticipated transfer with an Appropriation Transfer Document (TA document) citing the following document and transaction types:

Type	Value
Document	Budget Authority
From Transaction	OC
To Transaction	TC

- b. Realization of the direct transfer of *new budget authority* by a Treasury accomplished SF-1151, Non-expenditure Transfer Authorization, requires the use of an Appropriation Transfer Approval Document (TC document) citing the following related TA document ID:

Transfer Document ID	TA -----
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- c. The realized direct transfer of *new budget authority* must also be apportioned. Amounts may be apportioned separately or together with other budgetary resources of the same fund code in accordance with an approved SF-132, Apportionment and Reapportionment Schedule. Apportionment requires the use of an Appropriation/ Apportionment Document (AA document) and an Apportionment Approval Document (PA document).

NOTE: Direct transfers of *new budget authority* specifically authorized by Federal law must be recognized and recorded in the full amount authorized or anticipated at the beginning of the fiscal year.

- d. Direct transfers of *prior year unobligated balances* authorized by law must first be recorded as an anticipated transfer with an Appropriation Transfer Document (TA document) citing the following document and transaction types:

Type	Value
Document	Unobligated Balance
From Transaction	OP
To Transaction	TP

- e. Realization of the direct transfer of *prior year unobligated balances* by a Treasury accomplished SF-1151, Non-expenditure Transfer Authorization, requires the use of an Appropriation Transfer Approval Document (TC document) citing the following related TA document ID:

Transfer Document ID	TA -----
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- f. The realized direct transfer of *prior year un-obligated balances* must also be apportioned. Amounts may be apportioned separately or together with other budgetary resources of the same fund code in accordance with an approved SF-132, Apportionment and Reapportionment Schedule. Apportionment requires the use of an Appropriation/Appportionment Document (AA document) and an Apportionment Approval Document (PA document).
- g. Transfers of *re-appropriations of unexpired account balances*. (Reserved for future use.)
- h. Transfers of *obligated account balances*. (Reserved for future use.)
- i. An *allocation transfer received of new budget authority* based on authorization law requires the establishment of a new fund code, with an Appropriation/Appportionment (AA) document, for the *transfer appropriation*

account and it must first be recorded as an anticipated *allocation transfer received* with an Appropriation Transfer Document (TA document) citing the following document and transaction types:

Type	Value
Document	Budget Authority
From Transaction	Leave blank
To Transaction	AT
From Guest Symbol	Enter guest symbol

- j. Realization of the *allocation transfer received* of new budget authority by a Treasury accomplished SF-1151, Non-expenditure Transfer Authorization, requires the use of an Appropriation Transfer Approval Document (TC document) citing the following related TA document ID:

Transfer Document ID	TA -----
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- k. The realized *allocation transfer received* of new budget authority must be apportioned based on the approved apportionment of the parent account, which should be indicated in the accomplished SF-1151.
- l. Non-expenditure Transfer Authorization An AA document must be entered for the apportionment only of the fund code for the *allocation transfer received* with amounts entered in the “APPOR INC/DEC AMT” fields by quarter and citing the following transaction type:

Transaction	Type
Apportionment	PA

- m. A PA document must be entered for the fund code of the *allocation transfer received* to approve and post the pending apportionment amounts citing the following transaction types:

Transaction	Type
Approval	AP
Posting	01

- n. An *allocation transfer issued* of new budget authority authorized by law must first be recorded as an anticipated *allocation transfer issued*

with an Appropriation Transfer Document (TA document) citing the following document and transactions types:

Type	Value
Document	Budget Authority
From Transaction	OP
To Transaction	Leave blank
To Guest Symbol	Enter guest symbol

- o. Realization of the *allocation transfer issued* of new budget authority by a Treasury accomplished SF-1151, Non-expenditure Transfer Authorization, requires the use of an Appropriation Transfer Approval Document (TC document) citing the following related TA document ID:

Transfer Document ID	TA -----
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4. **Expenditure Transfers.** An expenditure transfer is a transfer to carry out the purposes of the *paying account*. Expenditure transfers are payments between two different fund groups, such as, between a credit program account (general fund) and a financing account (revolving fund), and are specifically authorized by Federal law. The *paying account* will record obligations and outlays and the *receiving account* will record spending authority from offsetting collections. The full amount of the authorized transfer will be recorded in the paying account as an obligation at the beginning of the fiscal year based on a continuing resolution or upon enactment of appropriations for HUD. The full amount of the authorized reimbursement for offsetting collections in the receiving account will be recorded as accounts receivable. The actual payment and collection may be recorded in incremental amounts during the fiscal year. Expenditure transfers are accomplished by preparing and processing a HUD-1081 Expenditure Transfer and accompanied by an approved SF-132 Apportionment and Reapportionment Schedule.

I. Spending Authority From Offsetting Collections.

1. **Definitions.** “Spending authority from offsetting collections permits obligations and outlays to be financed by offsetting collections. Offsetting collections are collections that by law are credited directly to expenditure accounts. Usually, they are authorized to be spent for the purposes of the account without further annual action by Congress.” *OMB A 34, Instructions on Budget Execution.* Collections consist of reimbursements, advances, refunds, and other income. Amounts are recorded as either *estimated reimbursements* or *anticipated collections*.
2. **Reimbursable Work Between Federal Appropriations Under The Economy Act.** The Economy Act authorizes the head of a department or major organizational unit within a department to place an order with a major organizational unit with the same department or another department for goods or

services. Spending authority from offsetting collections is recognized by the *performing* appropriation as an estimated reimbursement.

3. **Policy.** For appropriations subject to apportionment, annual estimates will be recognized and recorded into HUDCAPS at the beginning of the fiscal year for anticipated amounts of reimbursements based on approved apportionment requests in the *performing* account. Estimated reimbursements are treated as budget authority that is available for apportionment and further budget distribution. However, allotments of reimbursable authority in the *performing* account must be limited to the amount of reimbursable orders received in the *performing* account and recorded as obligations in the *ordering* account.

For the Working Capital Fund, if not subject to apportionment, the current annual estimates will *not* be recognized and recorded into HUDCAPS at the beginning of the fiscal year for anticipated amounts of reimbursements. Reimbursements will be recognized and recorded into HUDCAPS based on the receipt of approved reimbursable orders that have been recorded and obligated in the *ordering* account.

The setting of the Estimated Reimbursement Option field on the AA document is critical to the establishment and availability of reimbursable authority as budget authority for allotment and obligation. Two options are used in HUDCAPS; “Include Estimated Reimbursements” which denotes that estimated reimbursements are automatically included in availability, and “Include Lesser of Actual and Estimated” which denotes that the lesser of actual receipts and estimated receipts are automatically included in availability.

The Estimated Reimbursement Option must be set to “Include Estimated Reimbursements” for the following appropriations:

- Salaries and Expenses
- Office of Inspector General
- Working Capital Funds

The Estimated Reimbursement Option must be set to “the Lesser of Actual and Estimated” for all program appropriations with estimated reimbursements.

4. **Data Entry for Estimated Reimbursements.** Recording estimated reimbursements requires the use of two documents: (1) an Appropriation/ Apportionment Document (AA document), and (2) an Apportionment Approval Document (PA document). The AA document is used to enter the estimated reimbursement amount and pending apportionment amounts. The PA document is used to approve and post the pending apportionment amounts.
 - a. For accounts subject to apportionment, an AA document must be entered for the applicable fund code and estimated amount, based on an approved

apportionment request, using the Estimated Reimbursement line, with the Estimated Reimbursement Option set as appropriate, and pending apportionment amounts, citing the following transaction types:

Transaction	Type
Estimated Reimbursement	AR
Apportionment	PA

- b. A PA document must be entered for the reimbursement fund code and pending apportionment amount citing the following transaction types:

Transaction	Type
Approval	AP
Posting	01

- c. For the Working Capital Fund, an AA document must be entered for the Working Capital Fund code and amount, *based on approved reimbursable orders*, using the Estimated Reimbursement line, with the Estimated Reimbursement Option set to “Include Estimated Reimbursements”, and pending apportionment amounts in apportionment period 1, citing the following transaction types:

Transaction	Type
Estimated Reimbursement	AR

5. **Reimbursable Orders.** RA documents must be entered to establish reimbursable orders. These documents update the Reimbursable Agreement Amount in the Appropriation Inquiry Table (APPR) and the Customer Agreement Project Cost Accounting System (PCAS) tables. Recording reimbursable orders depends on whether the reimbursable order is *with* or *without* an advance. A RA document must be entered for the reimbursable orders with the following transaction types:

Transaction	Type
Without Advance	01
With Advance	02

- a. A PA document must be entered for the Working Capital Fund code and pending apportionment amount citing the following transaction types for the Working Capital Fund.

Transaction	Type
Approval	AP
Posting	01

6. **Anticipated Collections** may be included in apportionment requests or anticipated as unapportioned. A distinction also needs to be recognized for collections from federal sources and non-federal sources.
7. **Data Entry for Anticipated Collections.** The source document for recording anticipated collections is an attachment to an approved SF-132, Apportionment and Reapportionment Schedule, or an approved internal memorandum. The SF-132 attachment and the approved internal memorandum should show anticipated collections by federal sources and non-federal sources. Under the *master/component concept* these transactions require 6 steps (see paragraph D.5.b.) and the use of four documents: (1) an Appropriation/ Apportionment Document (AA document), (2) an Appropriation Transfer Document (TA document), (3) an Appropriation Transfer Approval Document (TC document), and (4) an Apportionment Approval Document (PA document).
- a. An AA document must be entered for the master account fund code with the amount of anticipated collections citing the following transaction types. Amounts will be recorded as estimated reimbursements. Apportionments are not recorded in the master account. Apportionments are recorded for each component fund code.

	Source	Transaction	Trans Type
Apportioned Amounts	Federal	Estimated Reimbursement*	R2
Apportioned Amounts	Non-Federal	Estimated Reimbursement*	SA
Unapportioned Amounts	Federal	Estimated Reimbursement**	R6
Unapportioned Amounts	Non-Federal	Estimated Reimbursement**	R5
Apportioned/Unapportioned	N/A	Apportionment	Leave blank

* Select Reimbursement Option “Include lesser of actual and estimated.”

**Select Reimbursement Option “Do not include reimbursements.”

- b. For anticipated collections included in an apportionment request, follow the steps prescribed above in Paragraphs 1-2.D b through f but only for amounts of actual collections.
- c. For anticipated collections *not* included in an apportionment request, no further transactions are required.

J. Recoveries of Prior Year Obligations.

1. **Definition.** Recoveries (recaptures) of prior year obligations are cancellations or downward adjustments in the current fiscal year of obligations incurred in prior fiscal years that were *not outlayed*, i.e., not refunds, in no-year and unexpired multi-year accounts, and when apportioned are budgetary resources available for new obligations.

2. **Policy.** Recoveries of prior year obligations are automatically withdrawn from the assignment/operating budget designee and allotment holder and recorded as authority available for apportionment. Recoveries must be apportioned before the budgetary resource can be re-allotted.
3. **Estimated Recoveries.** Annual estimates will be recognized and recorded into HUDCAPS at the beginning of the fiscal year for anticipated recoveries of prior year obligations based on approved apportionment requests of unexpired accounts.
4. **Data Entry.** The recording of estimated recoveries of prior year obligations requires the use of an Appropriation/Appportionment Document (AA document). The AA document is used to enter the estimated recoveries of prior year obligations amount.
 - a. An AA document must be entered for the appropriation fund code with the estimated recoveries of prior year obligations amount on the Estimated Recovery line citing the following transaction type:

Transaction	Type
Estimated Recovery	RU

5. **Actual Recoveries.** Actual recoveries of prior year obligations are automatically recognized in HUDCAPS when a transaction is entered for a cancellation or downward adjustment, or final payment is less than the obligation amount, of a prior year obligation. General ledger entries are automatically generated and budget tables updated for the old year and the New Year.
6. **Actual Recoveries Greater Than Estimated.** When actual recoveries of prior year obligations are greater than the annual estimate of recoveries, the difference must be recorded as unavailable on a Standard Voucher (SV) Document at the end of each month.

K. Unobligated Balances.

1. **Definition.** An unobligated balance is the cumulative amount of budget authority not obligated and remains available for obligations under law. For unexpired multi-year and no-year accounts, unobligated balances are included in available balances of budgetary resources. In HUDCAPS the unobligated balance is calculated by fund code as a result of the automated annual close process and reported as Carryover Amount in the Appropriation Query (APPR) Table.
2. **Policy.** As a result of the automated annual close process the Carryover Amount for no-year accounts is automatically moved forward from the prior budget fiscal year component fund code to the prior budget fiscal year master fund code. This process will then move the unobligated balance on both the budget tables and the general ledger to the new budget fiscal year master fund code.

3. **Roles and Responsibilities.** The Office of the Assistant Chief Financial Officer for Budget (ACFOB) is responsible for recording the estimated carryover amounts in HUDCAPS until the actual carryover is posted by the automated annual close. The Office of the Assistant Chief Financial Officer for Systems (ACFOS) is responsible for the execution of the automated annual close process, removing the estimated carryover processed by ACFOB and ensuring that the unobligated balances are available for apportionment.
4. **Data Entry.** The source document for recording these transactions is an approved SF-132, Apportionment and Reapportionment Schedule, and requires the use of the following documents:
 - Appropriation Document (AA)
 - Appropriation Transfer Document (TA)
 - Appropriation Transfer Approval Document (TC)
 - Apportionment Document (AA)
 - Apportionment Approval Document (PA)
 - a. An AA document must be entered for the master account fund code with the full amount of the estimated appropriation citing the following transaction type. Apportionments are not recorded in the master account.

Transaction	Trans Type
Appropriation	CO
Estimated Reimbursement (for Anticipated Appropriations)*	IA
Apportionment	Leave blank

* Select Reimbursement Option “Include lesser of actual and estimated”.

- b. An Appropriation Transfer Document (TA document) must be entered for each component fund code with the applicable amount of the transfer for the component citing the following document and transaction types:

Type	Value
Document	Budget Authority
From Transaction	PY
To Transaction	PY

- c. An Appropriation Transfer Approval Document (TC document) must be entered for each component fund code citing the related TA document ID:

Transfer Document ID	TA -----
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- d. An Appropriation/Apportionment Document (AA document) must be entered for each component fund code to apportion the transfer amount received. Only the apportionment section of the AA document is completed with the amount of the transfer entered in the “APPOR INC/DEC AMT” field for apportionment period 1 only and citing the following transaction type:

Transaction	Trans Type
Apportionment	PA

- e. An Apportionment Approval Document (PA document) must be entered for each component fund code with the pending apportionment amount and citing the following transaction types:

Transaction	Trans Type
Approval	AP
Posting	01

2-3. **Deferrals.**

- A. **Definition.** A deferral is any action or inaction by an officer of the US Government that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budget authority. For the purposes of this Handbook, deferrals include those actions within the Department that result from policy decisions to obligate apportioned funds provided for a specific purpose or project at a pace slower than intended by Congress. Deferrals are generally effected through the apportionment process.
- B. **Deferrals Through The Apportionment Process.** OMB on its own initiative or at the request of the Department may process a deferral of funds on the Apportionment/Reapportionment Schedule (SF 132).
- C. **Data Entry.** The deferral amount must be recorded simultaneously with, and in the same document as, the appropriation and apportionment amounts based on an approved SF-132, Apportionment and Reapportionment Schedule. The deferral amount must be entered for the same fund code as the appropriated amount on the Statutory Reserve line of the Appropriation/Apportionment Document (AA document), citing the following transaction type:

Transaction	Type
Statutory Reserve (Deferral)	AD

NOTE: If the deferral action occurs subsequent to the initial recording of the appropriation and apportionment amounts, enter a *positive* amount for the deferral and an equal *negative* amount for the appropriation and apportionment on the same AA document.

2-4. **Rescissions.**

- A. **Definition.** A rescission is enacted legislation that cancels budget authority previously provided by law, prior to the time the authority would otherwise have expired. Budget authority subject to rescission may be appropriations, borrowing authority, contract authority, or unapportioned balances of revolving funds.
- B. **Pending Rescissions.** Pending rescissions must be recorded pursuant to a special message transmitted, or to be transmitted, to the Congress and included on line 9 of the most recently approved apportionment request (SF 132).
- C. **Data Entry.** The rescission amount must be recorded simultaneously with, and in the same document as, the appropriation and apportionment amounts based on an approved apportionment request. The rescission amount must be entered for the same fund code as the appropriated amount, on the Statutory Reserve line of the Appropriation/Apportionment Document (AA document). Enter a *positive* amount for the rescission and an equal *negative* amount for the appropriation and apportionment. Cite the following transaction type for the rescission amount:

Transaction	Type
Statutory Reserve (Rescission)	PR

- D. **Enacted Rescission Pending.** The recording of enacted rescissions, *previously recorded as pending*, is dependent upon whether the rescission is for unobligated balance of (1) current year authority, or (2) prior year authority.
- E. **Data Entry For Current Year Authority.** The rescission amount must be recorded simultaneously with, and in the same document as, the appropriation and apportionment amounts, based on the enacted legislation and an approved apportionment request. The rescission amount must be entered for the same fund code as the appropriated amount, on the Statutory Reserve line of the Appropriation/Apportionment Document (AA document). Enter a positive amount for the rescission and an equal negative amount for the appropriation and apportionment. Cite the following transaction type for the rescission amount:

Transaction	Type
Statutory Reserve (Rescission)	RC

NOTE: The rescission warrant will be recorded by a separate transaction.

- F. **Data Entry For Prior Year Authority.** The rescission amount must be recorded simultaneously with, and in the same document as, the appropriation and apportionment amounts, based on the enacted legislation and an approved apportionment request. The rescission amount must be entered for the same fund code as the appropriated amount, on the Statutory Reserve line of the Appropriation/Apportionment Document (AA document). Enter a *positive* amount

for the rescission of the unobligated balance brought forward, and an equal *negative* amount for the appropriation and apportionment (see Paragraph 1-3.a. for the required transaction type codes). Cite the following transaction type for the rescission amount:

Transaction	Type
Statutory Reserve (Rescission)	R1

NOTE: The rescission warrant will be recorded by a separate transaction.

2-5. Distribution of Funds.

- A. **Definition.** The Department’s distribution of funds process provides for the recording and distribution of the Department’s budgetary resources as prescribed in HUD’s uniform budget structure, and consists of eight budget levels.
- B. **Policy.** Before a commitment (reservation), obligation, or expenditure of any of HUD’s funds can occur, an internal Assignment/Operating Budget must be approved and established in HUDCAPS that authorizes the use of funds consistent with legislative appropriation or authorizing language, including continuing resolutions, for apportioned and unapportioned funds. The official establishment and authorized distribution of funds will reside in HUDCAPS for all funds of HUD. All allotment holders and assignment/operating budget designees must be identified by title and organization, and approved in writing by the Secretary, as authorized recipients.
- C. **Roles and Responsibilities.** The Assistant Chief Financial Officer for Budget (ACFOB) and The Office of the Inspector General (OIG) are responsible for maintaining a current list of allotment holders and the assignment/operating budget designees. The ACFOB and the OIG are responsible for issuing and recording into HUDCAPS distributions of funds as follows:

Fund Category	Budget Levels
Administrative Funds	3,4,5,6
Program Funds	3 & 4

- 1. Budget levels 3, 4, 5 and 6 will be issued to recipients designated as authorized allotment holders or assignment/operating budget designees that have been approved by the Secretary and the OIG. The ACFOB and the OIG, or authorized and documented designee, must approve all documents online in HUDCAPS for timely processing. The ACFOB will determine the frequency of issuance and incremental amounts of all documents for quarterly or annual periods and during periods of continuing resolutions.
- 2. The Program Budget Division for the allotment holder of program funds responsible for issuing and recording budget levels 5 and 6 into HUDCAPS to subordinate organizations authorized by the Secretary. The Director, Program Budget Division, will determine the frequency of issuance and incremental

amounts of distributions for monthly, quarterly or annual periods and during periods of continuing resolutions.

3. The Program Budget Division may authorize the recipient of budget level 6, an Assignment/Operating Budget - Level 1, to issue subassignments to subordinate organizations authorized by the Secretary as assignment/operating budget designees, i.e., budget level 7, an Assignment/Operating Budget - Level 2, and budget level 8, an Assignment/Operating Budget - Level 3.
4. The ACFOB and the Director, Program Budget Division, are authorized to deactivate a budget line at their discretion. Deactivation of a budget line is a means of controlling spending against specific authorizations. A budget line can be deactivated at any budget level.

D. **Advice of Allotment (Level 3).** The Advice of Allotment authorizes the designated recipient to incur commitments (reservations), obligations, and expenditures within a specified amount for a specified period of time for purposes authorized by legislation. After further distribution to Program/Object Class Budgets and Program Budgets, this authority is subsequently delegated to subordinate organizations through Assignment/Operating Budgets. The authorization granted by the Advice of Allotment may be queried online in the Advice of Allotment Query Table (ALOC) by entering the applicable key fields. This third budget level is not used for citing or recording of actual spending documents.

Data Entry. The source document for recording the Advice of Allotment is an approved Form HUD-158, Advice of Allotment. The recording of an Advice of Allotment requires the use of a Budget Execution (BE) Document for administrative funds, and PAS Advice of Allotment (B4) Document for program funds. To verify funds availability before processing an Advice of Allotment, scan the Apportionment Query (APOR) for the related fund code. Amounts must be entered by source year and fund code. Multiple allotments with the same fund code may be entered on a single BE or B4 document, citing the appropriate budget dimension(s) and the following transaction types, and budget level:

Transaction	Type
Budget Level	Allotment Holder
Approval	AP
Posting	01

E. **Distribution to Program/Object Class (Level 4).** The Distribution to Program/Object Class is a distribution of funds to establish additional budget dimensions by *program/object class*. This level represents line items from the Advice of Allotment, i.e., the allotment line limits by program for program funds, and allotment line limits by object class for administrative funds. The dimensions of this fourth budget level must include the budget dimensions of the Advice of Allotment (i.e., source year, fund code, and allotment holder code) and the *program/object class* code being established. A Distribution to Program/Object Class

must be established for all funds of HUD within HUDCAPS. The status of the Distribution to Program/Object Class may be queried online in the Distribution to Program/Object Class Query (SALC) by entering the applicable key fields. Documentation of the Distribution to Program/Object Class by ACFOB is optional. This fourth budget level is not used for citing or recording of actual spending documents.

1. **Data Entry.** The source document for recording the Distribution to Program/Object Class is an approved Form HUD-158, Advice of Allotment. The recording of line item controls as a Distribution to Program/Object Class requires the use of a Budget Execution (BE) Document for administrative funds, and PAS Distribution to Pgm/Obj Cls (B5) Document for program funds. To verify funds availability before processing a Distribution to Program/Object Class, scan the Advice of Allotment Query (ALOC) for the related allotment holder. Amounts must be entered by source year and fund code. Multiple distributions, with the same fund code, may be entered on a single BE or B5 document, citing the appropriate budget dimension(s) and the following transaction types, and budget level:

Transaction	Type
Budget Level	Pgm/Obj Cls
Approval	AP
Posting	01

- F. **Distribution To Program (Level 5).** This is a distribution of funds to a specific *program* code and it authorizes the recipient to make assignments of funds. The dimensions of this fifth budget level must include the budget dimensions of the Distribution to Program/Object Class (i.e., source year, fund code, allotment holder code, program/object class code) and the *program* code for the recipient organization. A Distribution to Program must be established for all funds of HUD within HUDCAPS. The status of the Distribution to Program may be queried online in the Distribution to Program Query (ALLT) by entering the applicable key fields. A documented copy of the Distribution to Program may also be prepared and issued by ACFOB. This fifth budget level may not be used for citing or recording of spending documents.

Data Entry. The source document for recording the Distribution to Program is an approved internal HUD memorandum. The recording of line item controls as a Distribution to Program requires the use of a Budget Execution (BE) Document for administrative funds, and PAS Distribution to Program (B6) Document for program funds. To verify funds availability before processing a Distribution to Program, scan the Distribution to Program/Object Class Query (SALC) for the related budget dimensions. Amounts must be entered by source year and fund code. Multiple distributions, with the same source year and fund code, may be

entered on a single BE or B6 document, citing the appropriate budget dimension(s) and the following transaction types, and budget level:

Transaction	Type
Budget Level	Program
Approval	AP
Posting	01

G. Assignment/Operating Budget (Level 6). This is a distribution of funds by the ACFOB or the Program Budget Division, servicing the allotment holder's organization, to a *subordinate organization* for a specific *budget object code* or multiple *budget object codes*. Authority is granted to the recipient to incur commitments (reservations), obligations, and expenditures consistent with the restrictions and limits of the Assignment/Operating Budget. The dimensions of this sixth budget level must include the budget dimensions of the Distribution to Program (i.e., source year, fund code, allotment holder code, program/object class code, organization code) and the *subordinate organization and budget object code* for the recipient organization. The status of Assignment/Operating Budgets may be queried online in the Assignment/Operating Query Table (SASP) by entering applicable key fields. This budget level must be cited on all spending documents. A documented copy of the assignment may also be prepared and issued by the ACFOB in an Operating Budget, or Director, Program Budget Division, on Form HUD-185, Regional Fund Assignment.

Data Entry. The source document for recording the Assignment/Operating Budget is an approved Form HUD-185, Regional Fund Assignment, for program funds other than Section 8 PIH, and an approved Operating Budget for administrative and Section 8 PIH funds. The recording of an Assignment/Operating Budget requires the use of an Assignment/Operating Budget Document (SA document). To verify funds availability before processing an Assignment/Operating Budget, scan the Distribution to Program Query (ALLT) for the related budget dimensions. Amounts must be entered by source year and fund code, and multiple distributions with the same source year and fund code, may be entered on a single SA document, citing the appropriate budget dimension(s) and the following transaction types:

Transaction	Type
Pending	PN
Approved	AP
Posted	01

2-6. **Reprogramming of Funds.** (Reserved for future use.)

2-7. **Treasury Warrants.**

A. **Definition.** Warrants (appropriation warrants) are official documents issued by the Secretary of Treasury, pursuant to law, that establishes the amount of moneys authorized to be withdrawn from the central accounts maintained by the Treasury.

Treasury warrants are the basis for recording Fund Balance with Treasury in the Department’s general ledger for appropriation symbols (accounts) as identified by the warrant(s). Treasury issues the appropriation warrants based on appropriation bills for regular appropriations and Surplus Warrants. The Department must request warrants in writing to liquidate permanent indefinite authority in accordance with instructions in Treasury Financial Manual, Section 2030.20; annual amounts of liquidating authority, authorized by law; permanent/indefinite contract authority; current/definite contract authority, and rescission warrants.

B. **Policy.** Treasury warrants are to be immediately recorded in HUDCAPS general ledger every appropriation account and reconciled with Treasury F’s Undisbursed Appropriation Ledger Account, TFS 6653.

C. **Roles and Responsibilities.** For warrants that must be requested in writing, the ACFO for Accounting is responsible for determining the amounts of the warrants by appropriation and submitting the request to Treasury in a timely manner. The Director, Office of Accounting Monitoring and Analysis (OAMA), is responsible for recording Treasury warrants for all funds in HUDCAPS.

D. **Data Entry.** The source documents used to record are approved FMS Form 6201, *Department of the Treasury Appropriation Warrant*, or FMS Form 6202, *Department of the Treasury Surplus Warrant*. When multiple fund codes are used to record an appropriation, and point to the same appropriation symbol, only one fund code for the appropriation will be used to record the full amount of the Treasury warrant. Use the fund code of the master account identified with “00” in the 5th and 6th positions of the fund code. This will result in an abnormal balance in the general ledger account, “Fund Balance With Treasury”, for each of the associated fund codes because the Treasury warrant will be recorded against the master fund code and disbursements will be recorded against each of the component fund codes. However, the proper account balance will be reflected in consolidation by Treasury symbol. The recording of Treasury warrants requires the use of a Standard Voucher (SV document) citing the following transaction type.

1. For appropriation warrants:

Transaction	Type
Appropriation Warrant	W1

2. For contract liquidating authority the Treasury warrant must be entered by the same fund code of the related contract authority. Do not establish a new fund code for contract liquidating authority.

Transaction	Type
Contract Liquidating Authority Warrant	CA

3. For rescission and surplus warrants:

Transaction	Type
Rescission/Surplus Warrant	RR

2-8. **Credit Reform.**

- A. **Policy.** All credit programs of HUD will comply with the requirements of the Federal Credit Reform Act of 1990 (FCRA) and the accounting standards prescribed by the Statement of Federal Financial Accounting Standards (SFFAS) No.2, Accounting for Direct Loans and Loan Guarantees. Actual costs of federal credit programs must be fully recognized in both budgetary and financial reporting. Amounts will be recorded into HUDCAPS for the loan subsidy appropriation, loan administrative expense appropriation, and the guaranteed loan level.
- B. **Roles and Responsibilities.** The Office of Accounting Monitoring and Analysis (OAMA) is responsible for recording budget authority for loan subsidy appropriations, loan administrative expense appropriations, and the guaranteed loan levels for all credit programs of HUD.

2-9. **Deactivating/Reactivating a Budget Line.**

- A. **Definition.** When a budget line is deactivated the only processing that can occur against that budget line are obligations of existing commitments, and expenditures of existing obligations. No new commitments, obligations, or expenditures can occur, and no additional budget transactions can be processed against that budget line item, including subordinate distributions of funds.
- B. **Policy.** Deactivation of a budget line may be used for restricting spending at budget levels 3 through 8. Deactivation of a budget line must be used judiciously and with the knowledge of all parties concerned.
- C. **Roles and Responsibilities.** The Office of the Assistant Chief Financial Officer for Budget (ACFOB) is responsible for recording deactivation (and re-activation) of a budget line for budget levels 3, 4, 5, 6, 7, 8 for administrative funds, and budget levels 3 and 4 for program funds. The Program Budget Division is responsible for recording deactivation (and re-activation) of a budget line for budget levels 5, 6, 7, 8 for program funds. The Director, Office of Financial Systems Maintenance and Development Division (FSMD), is to be kept apprised promptly of any deactivations and re-activations.
- D. **Data Entry.** Deactivation and re-activation of a budget line is accomplished by use of the standard budget documents used for distribution: BE, B4, B5, B6 and SA. The documents must be processed using all applicable budget dimensions appropriate to the budget level with zero amounts and blank transaction codes.
 - 1. **Deactivation** (and re-activation) for budget level 3, Advice of Allotment, must use the Budget Execution (BE) Document for administrative funds, and PAS

Advice of Allotment (B4) Document for program funds. On the Header Tab, select the Deactivate button for the Default Line Action, and the Allotment Holder button for the Budget Level. To re-activate the budget for budget level 3, process the same budget documents and select Add/Activate button for the Default Line Action and the Allotment Holder button for the Budget Level.

2. **Deactivation** (and re-activation) for budget level 4, Distribution to Program/Object Class, must use the Budget Execution (BE) Document for administrative funds, and PAS Distribution to Pgm/Obj Cls (B5) Document for program funds. On the Header Tab, select the Deactivate button for the Default Line Action, and the Pgm/Obj Cls button for the Budget Level. To re-activate the budget for budget level 4, process the same budget documents and select Add/Activate button for the Default Line Action and the Pgm/Obj Cls button for the Budget Level.
 3. **Deactivation** (and re-activation) for budget level 5, Distribution to Program, must use the Budget Execution (BE) Document for administrative funds, and PAS Distribution to Program (B6) Document for program funds. On the Header Tab, select the Deactivate button for the Default Line Action, and the Program button for the Budget Level. To re-activate the budget for budget level 5, process the same budget documents and select Add/Activate button for the Default Line Action and the Program button for the Budget Level.
 4. **Deactivation** (and re-activation) for budget levels 6, 7, 8, Assignment/Operating Budget, must use the Assignment/Operating Budget (SA) Document for administrative funds and program funds. On the Budget Line Tab, select the Deactivate button for the Budget Line Action, and enter the appropriate Assignment/Op Budget Level: 1 for Budget Level 6; 2 for Budget Level 7; and 3 for Budget Level 8. To re-activate the budget for budget levels 6, 7, 8, process the same budget documents and select Add/Activate button for the Budget Line Action and the appropriate Assignment/Op Budget Level.
- 2-10. **HUDCAPS Budget Execution Overview.** Tables on the following pages depict an overview of the HUDCAPS Budget Execution process.

Budget Execution Transactions

Budgets in HUDCAPS are established when funds are distributed to each budget level by processing documents. The following table shows the budget documents and the HUD supporting form used to distribute funds to each budget level. Trans types listed are the most common for each level.

Budget Level	Trans Code	Trans Type	HUDCAPS Transaction	HUD Form	Function
1	AA TA/TC	01, 03, 04, MY MC	Appropriation	SF-132 line item	Establishes appropriations
2	AA, PA	PA, AP	Apportionment and Approval	SF-132 line item	Establishes, approves and posts pending apportionments
3	B4 BE (for Administrative Funds)	01	Advice of Allotment	HUD-158 (Advice of Allotment) total	Establishes and approves the budget at the Advice of Allotment level
4	B5 BE (for Administrative Funds)	01	Distribution to Program/Object Class	HUD-158 (Advice of Allotment) line item	Establishes and approves the budget at the Distribution to Program/Object Class level
5	B6 BE (for Administrative Funds)	01	Distribution to Program	Program Office Memo (HUD-158 line item by program)	Establishes and approves the budget at the Distribution to Program level
6	SA	01	Assignment/ Operating Budget (Level 1 Assignment)	HUD-185 Assignment or Operating Budget	Establishes, approves, and posts budget at the Assignment/ Operating Budget level 1.
7	SA	01	Assignment/ Operating Budget (Level 2 Assignment)	HUD-185 Assignment or Operating Budget	Establishes, approves, and posts budget at the Assignment/ Operating Budget level 2.
8	SA	01	Assignment/ Operating Budget (Level 3 Assignment)	HUD-185 Assignment or Operating Budget	Establishes, approves, and posts budget at the Assignment/ Operating Budget level 3.

Tables

Valid codes and descriptions for budget dimensions are stored on reference tables. The tables for each budget dimension are listed below.

Budget Dimensions	HUDCAPS Table	Table ID
Appropriation (Fund)	Fund Table: <ul style="list-style-type: none"> • Defines codes for all funds used in the system. • Establishes classification groupings that group similar funds together. 	FUND
Allotment Holder (Division)	Division Table: <ul style="list-style-type: none"> • Defines codes for Divisions. • Defines options and controls, by division, for Budget Execution 	DVSN
Program/Object Class	Program Class Table: <ul style="list-style-type: none"> • Defines Program Class codes used to group similar Program Codes. • Grouping of Program Codes into classes occurs in the Program Codes Table (PGMT). 	PCLS
Program	Program Table: <ul style="list-style-type: none"> • Defines codes for programs. • Groups similar programs into higher level classifications. • Defines the allotment program to be used when spending controls are enforced by the program code. 	PGMT
Organization	Organization Table: <ul style="list-style-type: none"> • Defines field office or administrative organization codes and assigns division/organization relationships. • Defines an organization as a budget organization, cost organization, or both. • Defines other organization-based options. 	ORGN
Budget Object Code	Budget Object Code Table <ul style="list-style-type: none"> • Defines Budget Object Codes (BOCs). • Defines which BOCs are to be used in establishing the budget. 	BOCT

Online Queries

Queries are used when researching budgetary status. Online queries are updated by processed documents. They display the original and current budget amounts as well as unliquidated commitments, unliquidated obligations, and expenditures incurred against the budget. The following table lists online queries for each budget level.

Budget Level	Online Query	Query ID
Appropriation	Appropriation Query contains: <ul style="list-style-type: none"> • the status of an appropriation • appropriation amounts • apportionment and advice of allotment totals • committed, obligated, and expended amounts 	APPR
	Fiscal Year Appropriation Table Query contains: <ul style="list-style-type: none"> • the status of an apportionment by fiscal year 	FAPP
Apportionment	Apportionment Query contains: <ul style="list-style-type: none"> • the status of an apportionment • the total budget authority for the apportionment • pending and approved amounts by quarter • deferred amounts • year-to-date commitment, obligation, and expenditure amounts 	APOR
	Fiscal Year Apportionment Table Query contains: <ul style="list-style-type: none"> • the status of an apportionment by fiscal year 	FAPR
Advice of Allotment	Advice of Allotment Query contains: <ul style="list-style-type: none"> • the allotment budget level and each allotment budget line • each budget line's accounting distribution and budgeted amount • commitment, obligation, and expenditure amounts • estimated and actual reimbursements for each allotment line 	ALOC
	Fiscal Year Advice of Allotment Query contains: <ul style="list-style-type: none"> • the status of Advice of Allotment by fiscal year 	FALC

CHAPTER 3 - COMMITMENTS AND OBLIGATIONS

3-1. Commitments.

A. Definition. The “commitment” of funds is a concept that sets aside funds for anticipated needs, to assure the availability of funds before entering into a legally binding obligation that will require an expenditure of funds. Essentially, a commitment is the earmarking of funds that will be used in the future for the purchase of goods or services, the award of grants or subsidies, or other authorized purposes. As pre-obligations, commitments are internal actions that are not legally binding. However, for administrative control of funds purposes commitments are treated as reductions of budget availability. Except as noted below, the term “commitment” is used to describe the pre-obligation of funds and includes, and replaces, the term “reservation” previously used some HUD programs.

NOTE: “The term “commitment” is also used with reference to a loan guarantee commitment and a mortgage-backed securities commitment, which differ from an administrative control of funds commitment. A loan guarantee commitment is a legally binding agreement to make a loan guarantee when the borrower, the lender, or any other party to the guarantee agreement fulfills specified conditions.

B. Authority. *The Administrative Control of Funds: Policies and Procedures Handbook, Appendix 2 – Summary Listing of Authorities Applicable to HUD Fund Control Directives*

C. Policy. HUD’s administrative control of funds policy requires: processing and recording of commitments for all HUD funding activity; use of the HUD 718, Funds Commitment Form, to approve the commitment of program funds; and the HUD Form No. 720, Request for Contract Services, to approve funds commitment for procurement actions unless otherwise approved by the CFO. Each HUD 718, Funds Commitment Form must contain the authorized approval signatures as stipulated in the Allotment Holder’s Funds Control Plan; must cite the source of funds, budget fiscal year, budget organization code, cost organization code, budget object code, and a sequentially numbered identifier before the requested funds can be committed. When a machine-readable file is used to request funds commitment for multiple actions at a time, a signed paper copy of the HUD 718, Funds Commitment Form along with summary level information associated with the automated file, must be converted to electronic form and forwarded with the machine-readable file. Fund commitments shall be recorded in a timely manner coincident with the occurrence of the events from which they originate. Commitments must be recorded against an approved budget using the required classification and dimensions of the applicable budget structure, and also using a specific vendor code, if applicable and known at the time of issuance. Commitments that are recorded and remain unobligated at fiscal year-end are automatically reversed prior to the fiscal year-end closing process and

become part of the carryover balance that needs to be brought forward to the apportionment request for the new fiscal year. Valid commitments for unexpired multi-year and no-year funds must be reestablished against the new fiscal year apportionment. OCFO will notify allotment holders of commitment levels reversed at year-end for inclusion in their apportionment request. OCFO will automatically reestablish the commitments and notify the applicable allotment holder(s). Commitment amounts that are not obligated at fiscal year-end for expired annual and multi-year funds are no longer valid commitments, but remain part of the un-obligated balance. This unobligated balance is available only for upward adjustments of previously recorded obligations of the respective expired accounts for a period of five years after the year of expiration.

D. Roles and Responsibilities. This section describes the roles and responsibilities for key personnel involved in the Department's disbursement process.

1. **The Chief Financial Officer (CFO)** monitors the overall budget process; requires and approves funds control plans; notifies allotment holders of commitment levels reversed at year-end for inclusion in their apportionment request; and automatically reestablishes commitments based on the new fiscal year's approved apportionment.
 - The Assistant CFO for Accounting reviews commitment documents for compliances with the ACF Handbook requirements; assures the availability of funds before certifying and posting to the appropriate funds control system; and provides budgetary status of funds reports to allotment holders.
 - The Assistant CFO for Systems provides financial management systems in support of funds control and training for system users; reverses commitments at year-end and notifies allotment holder for inclusion in their apportionment request; and automatically reestablishes commitments based on the new fiscal years approved apportionment and notifies the applicable allotment holder(s).
2. **The Allotment Holder** bears overall responsibility for all funds allotted to them; designates the Funds Control Officer and Operating Budget Holder; plans and structures new programs or activities to provide for the administrative control of funds; develops and implements procedures to be followed by Headquarters and Field personnel in support of funds control; and develops and provides funds control plans; and a current listing of officials authorized to process and to approve commitments.
3. **The Funds Control Officer** supports the allotment holder and the CFO in the development, maintenance, implementation and enforcement of funds controls plans and underlying systems and processes; maintains complete, accurate and current records of request processed for commitments funds; serves as or

designates a Funds Verification Officer to accurately certify the availability of funds in accordance with the ACF Handbook; manages and controls spending in accordance with the administrative operating budget plan. Require timely submission of commitment documents to the CFO Accounting Center for processing in the funds control subsystems.

4. **The Chief Procurement Officer** is responsible for assuring the availability of funds in HUDCAPS or by a hard copy HUD 718, Reservation of Funds, prior to entering into procurement obligations.
 5. **Program Managers** are responsible for regularly reviewing status of funds reports that provide financial information on funds availability (committed and uncommitted) for their respective program areas.
- E. Document ID and Numbering.** A unique document ID is assigned to all commitment documents and is referenced when recording an associated obligation. Unless exempted by the Chief Financial Officer, the commitment document coding structure should conform to the structure established for recording commitments in HUDCAPS, to provide consistency across the Department and foster future systems integration efforts.
1. The Document ID is identified by: a transaction code (*RQ* for a Requisition Document, or *RV* for a Service Requisition for Section 8); a SEC1 code (the division code of the office authorized to enter the transaction); and a document number. Refer to instructions issued annually at fiscal year-end, by the Systems Development and Maintenance Division, which prescribe current HUDCAPS Document Processing requirements. Commitment documents interfaced from other systems into HUDCAPS have their own unique identifier.
 2. The document number consist of the following 3 fields:
 - The transaction code of the document being processed;
 - A four position alphanumeric field for the division code of the office authorized to enter the transaction, which is also referred to as the SEC1 code (Security Level 1); and
 - An eleven position alphanumeric (automatically assigned for RQ documents, but manually entered for RV documents).
 3. Examples of the complete Document ID structure are as follows:

These transactions require the use of a Requisition Document (*RQ* document). The *RQ* document is used to enter the commitment amount by the applicable budget and accounting code data and citing the following transaction type:

Transaction	Trans Type
RQ	01

b. The source documents used for recording Section 8 Program commitments directly into HUDCAPS are:

- Notification/Award Letter.
- Approved Application (form HUD-52515).
- Reservation Pricing Function spreadsheet.
- List of Funds or Assignment of Funds from Headquarters.

These transactions require the use of a Service Requisition (*RV* document). The *RV* document is used to enter the commitment amount by the applicable Funding Increment Number, Program Type, Funding Action, Housing Authority Number, the required accounting code data, and the following transaction type.

Transaction	Trans Type
RV	01

A FMC authorizing official must approve the *RV* document on-line in HUDCAPS before it can be processed.

2. **Data Entry for Commitments Posted Directly to HPS and SPS** Refer to the HPS or SPS Users Manual on the HUDweb for data entry instructions for processing commitments in HPS and SPS. Commitment transactions are automatically interfaced with HUDCAPS by the on-line HPS and SPS Interface Programs and processed into HUDCAPS as *RH* documents (HPS Requisitions) or *RS* documents (SPS Requisitions). See additional information about HPS and SPS obligations on page 3-18.
3. **Data Entry for Commitments Posted Directly to PAS** Refer to the PAS User Manual for data entry instructions for processing commitments in PAS. Commitment transactions are automatically interfaced with HUDCAPS by the nightly PAS to HUDCAPS Interface Program and processed in HUDCAPS as *IP* documents (PAS to HUDCAPS standard voucher transactions).

3-2. **Obligations.**

- A. **Definition.** An obligation is a legally binding agreement that will require an expenditure of funds. Examples of HUD obligations generally include purchase orders, contract and grant awards, loan guarantees, interagency agreements, and other agreements that will require an expenditure of funds during the current or future period.
- B. **Authority.** *The Administrative Control of Funds: Policies and Procedures Handbook Appendix No. 2 – Summary Listing of Authorities Applicable to HUD Fund Control Directives.*
- C. **Policy.** All obligations of budgetary resources shall be for the purpose authorized by law, within amounts authorized, executed before the end of the period of availability of the appropriation, and supported by documentary evidence that is in writing and approved by a duly authorized official. All obligations must be recorded: in the funds control systems in a timely manner coincident with the occurrence of the events from which they originate; against an approved budget with the required classification and dimensions of the applicable budget structure; with a specific vendor code; and must reference any previously recorded funds Commitment for the obligation. The process for recording obligations should be documented in the applicable funds control plan. If this process includes using a machine readable file, submitted to the CFO/Financial Systems Maintenance to record obligation of funds for multiple actions at a time, a signed paper copy of a certification for obligations letter, signed by the allotment holder or designee, as described in the funds control plan must be attached to the file of obligations to process before that file is processed. The CFO will maintain a listing of the allotment holders, with the point(s) of obligation of each HUD funded activity and post this list at hud@work on the OCFO web site. The program areas and the CFO will maintain current funds control plans. Any processing requests that deviate from the points of obligation and funds control plan must be approved through written authorization from both the allotment holder and the issuer of the allotment. *See the ACF Handbook: Chapter 3, Processing Commitments, Obligations and Expenditures* for additional requirements.
- D. **Roles and Responsibilities.** This section describes the roles and responsibilities for key personnel involved in the Department's obligation process:
1. **The Chief Financial Officer (CFO)** coordinates the review and confirmation of unliquidated obligations; promptly records all properly authorized obligation documents in the appropriate budget execution subsystem; and provides management reports on the status of budgetary resources and unexpended balances.

2. **Allotment Holder** designates the Funds Control Officer and Operating Budget Holder; plans and structures new programs or activities to provide for administrative control of funds; develops and implements procedures to be followed by Headquarters and Field personnel in support of funds control; and provides a current listing of officials authorized to process and to approve obligations.
3. **The Funds Control Officer** develops, maintains, implements and enforces the funds controls plans and underlying systems and processes; maintains complete, accurate and current records of request processed for funds Commitment; serves as or designates a Funds Verification Officer to accurately certify the availability of funds; manages and controls spending in accordance with the administrative operating budget plan. Requires timely submission of obligation documents to the CFO Accounting Center for processing in the funds control subsystems.
4. **The Chief Procurement Officer** assures the availability of funding in HUDCAPS prior to entering into procurement obligations by reviewing the HUDCAPS/HPS interface. Requires an approved HUD 718, Funds Commitment Form for programs not managed in HUDCAPS; and timely transmits hard copy of all obligation documents to the OCFO Accounting Center for recording in the appropriate financial subsystems.
5. **Program Manager** reviews unliquidated obligation reports; certifies the validity of all outstanding obligations to the Allotment Holder; takes appropriate actions to deobligate all invalid obligations; and timely transmits deobligation documents to the OCFO Accounting Center for processing in the funds control subsystems.

E. Document ID and Numbering.

1. A unique document ID is assigned to all obligating documents for HUDCAPS processing. Documents are identified by: a transaction code (example, M1 for Miscellaneous Order Without Reference Document); a SEC1 code (the division code of the office authorized to enter the transaction); and a document number.
2. The Document number consist of the following three fields:
 - The transaction code for the document being processed;
 - A four position alphanumeric field for the division code of the office authorized to enter the transaction, which is referred to as the SEC1 code (Security Level 1); and
 - An eleven position alphanumeric

6. Example document numbering structure for selected obligating documents are as follows:

<u>Obligating Documents</u>	<u>Trans Code</u>	<u>SEC1 Code</u>	<u>Document Number</u>
Bankcard	M1	<u>1/</u>	Org code + 05 + B + #
Fedstrip GSA Supply	M1	<u>1/</u>	Org code + 05 + F + Ticket No.
Graphic Arts - HQ	PN	<u>1/</u>	ZZ + 05 + G + HUD-20A
GSA Supplies/Customer Service Center	M1	<u>1/</u>	Org code + 05 + SUP + Customer Service BOAC No.
Motorpool	M1	<u>1/</u>	Org code + 05 + MP + #
Printing Order (non-GPO)- Field	PN	<u>1/</u>	Org code + 05 + P + Form HUD-50
Printing Order (GPO) - Field	PN	<u>1/</u>	Org code + 05 + P + Form HUD-2511
Printing Order - HQ	PN	<u>1/</u>	ZZ + 05 + P + Form HUD-20
Purchase Order/Contract Reservation	MO	<u>1/</u>	OIG (Truncated BPD#)
Purchase Order/Contract Obligation	RQ	<u>1/</u>	OIG use only
Reimbursable Work Order- Field	WA	<u>1/</u>	Org code + 05 + WA + Work Order
Reimbursable Work Order- Headquarters	WA	<u>1/</u>	H + 05 + WA + Work Order
Reimbursable Order - Information Technology	M1	<u>1/</u>	Org code + 05 + R + #
Telephone IPAC	M1	<u>1/</u>	Org code + 05 + TEL + #
Training Order	RT	<u>1/</u>	Org code + 05 + T + #

Travel Order TX 1/ Org Code + 05 + #
Relocation

1/ The SEC1 Code for the respective organization.

F. Obligation Recorded Directly to HUDCAPS.

1. Personal Services and Benefits.

- a. **Definition.** Obligations for personal services and benefits include: 1) charges based on salaries and wages, such as living and quarters allowances, equalization allowances, employer's share of contributions to the retirement fund, thrift savings plan, premiums for health and life insurance, FICA taxes, and severance pay; 2) relocation benefits in the form of authorized reimbursable expenses to employees for real estate, temporary subsistence, and other expenses incident to dislocation at the request of the Federal Government; 3) other allowances, such as uniform allowances and incentive awards; 4) annual leave; and 5) unemployment compensation payments to the Department of Labor for former Federal employees.
- b. **Process.** The process for making and recording obligations is described in the applicable funds control plan, which can be obtained from applicable funds control officer (for a list of such officers, see <http://hudweb.hud.gov/po/f/obligation.pdf>.)”
- c. **Roles and Responsibilities.**
 - 1) The Office of Systems Development and Maintenance Division (OSDM) is responsible for coordinating the timely receipt and processing of biweekly payroll data from the National Finance Center and related monthly payroll accruals and reversals through the Payroll Interface Program.
 - 2) The CFO Accounting Center (Fort Worth) is responsible for processing and recording all automated interagency bills received from the Treasury Intra-governmental Payment and Collection (IPAC) System which includes unemployment compensation payments to the Department of Labor; and for ensuring that all IPAC billings are properly approved by officially designated authorizing officials.
 - 3) CFO Accounting Center (Fort Worth)/National Relocation Center is responsible for recording obligations for relocation benefits incident to dislocation of employees at the request of the Federal Government; and for

ensuring that all relocation benefits are properly approved by officially designated authorizing officials.

d. **Data Entry.**

- 1) **Data Entry for Personal Services and Benefits.** Obligation transactions for personal services and benefits are automatically generated by the Payroll Interface Program and processed as *PY* documents in HUDCAPS, except for unemployment compensation payments to the Department of Labor for former Federal employees, and relocation benefits.
- 2) **Data Entry for Unemployment Compensation.** The source document for recording obligations for unemployment compensation payments to the Department of Labor is the automated interagency bill from the Treasury Intra-governmental Payment and Collection (IPAC) System.

2. **Travel and Transportation.**

- a. **Definition.** Obligations for travel and transportation include amounts for expenses incurred for official temporary duty travel, local travel, and travel incident to relocation of an employee. Specifics of travel and relocation allowances are promulgated in the Federal Travel Regulation (FTR). Pending publication of a separate Handbook Volume for HUD Travel Regulations, an internet link to the FTR is accessible through the HUDweb.
- b. **Process.** The process for making and recording obligations is described in the applicable funds control plan, which can be obtained from applicable funds control officer (for a list of such officers, see <http://hudweb.hud.gov/po/f/obligation.pdf>).
- c. **Roles and Responsibilities.**
 - 1) The Chief Financial Officer is responsible for establishing and implementing Departmental travel policies within the guidelines promulgated by the Federal Travel Regulations (FTR).
 - 2) Pending department-wide implementation of the HUD Travel Management System (HTMS), the Operating Budget Holder is responsible for processing and recording, in HUDCAPS, obligations for all authorized travel within HUD including, temporary duty travel, local travel, and relocation travel; and for ensuring that all travel orders and travel vouchers are properly approved by officially designated authorizing officials. Authorized users of HTMS are responsible for processing and

recording obligations and payments for their own temporary duty travel and local travel through HTMS.

d. **Data Entry.** Detail data entry guidance will be provided in a separate Volume of this Handbook entitled HUD Travel Regulations. In summary, obligations for authorized travel are processed and recorded as follows:

- 1) Obligation documents for temporary duty travel (TDY) and local travel expenses (except fares for common carriers) are entered manually into HUDCAPS as Travel Orders (TO document for TDY travel) and Local Travel Vouchers (LV document for local travel expenses).
- 2) HTMS real time interface records obligation documents for temporary duty travel (TDY) and local travel expenses are automatically generated by the HUD Travel Management System as a HTMS Travel Order/Advance (EA document), and HTMS Local Travel Voucher (EL document) for processing in HUDCAPS.
- 3) Obligations for relocation travel are entered manually into HUDCAPS as PCS Travel Orders (TX document). Refer to the National Relocation Center on the HUDweb for guidance related to relocation benefits. The source documents for recording obligations for relocation benefits are the Form HUD-25, Travel Order Request and Authorization, and Form HUD-21005, Supplement to Official Travel Order, Request and Authorization for Permanent Change of Station. The recording of obligations for relocation benefits requires the use of a PCS Travel Orders (TX document).

3. **Rent, Communications and Utilities, Printing and Reproduction, Other Contractual Services, Supplies and Materials, and Equipment.**

a. **Rent, Communications, and Utilities.**

- 1) **Definition.** Obligations for rent, communications, and utilities include amounts owed for the use of property and amounts for services received for communications and utilities.
- 2) **Roles and Responsibilities.** Authorized HUDCAPS users for administrative and program offices in headquarters and field locations are responsible for processing and recording all obligating documents for rent, communication and utilities, printing and reproduction, other contractual services, supplies and materials, and equipment, and for ensuring that all obligating documents are properly approved by officially designated authorizing officials.

- 3) **Data Entry.** So as to preclude duplication of procedures, only the required transaction and the related transaction type codes are identified in the following paragraphs.

b. **Printing and Reproduction, Other Contractual Services, Supplies and Materials, and Equipment.**

- 1) **Definitions.** Obligations include orders placed and contracts awarded for these objects. The long standing rule for obligating an annual appropriation is that the supplies or services ordered are intended to meet a bona fide need of the fiscal year in which the need arises. This rule has been modified. Agencies may enter into a contract for severable services for a period that begins in one fiscal year and ends in the next fiscal year if the contract period does not exceed one year. Severable services are services that are performed on a regular basis over a period of time, such as housekeeping and guard services.
- 2) **Process.** The process for making and recording obligations is described in the applicable funds control plan, which can be obtained from applicable funds control officer (for a list of such officers, see <http://hudweb.hud.gov/po/f/obligation.pdf>).
- 3) **Roles and Responsibilities.** Authorized HUDCAPS users for administrative and program offices in headquarters and field locations are responsible for processing and recording all obligating documents for rent, communication and utilities, printing and reproduction, other contractual services, supplies and materials, and equipment, and for ensuring that all obligating documents are properly approved by officially designated authorizing officials.
- 4) **Data Entry.**
 - a) **Small Purchases.** The source document for recording small purchases is an approved Optional Form 347, Order for Supplies or Services. The recording of small purchase requires the use of a Miscellaneous Order Document (MO document). The MO document must reference the RQ document used to record the commitment and cite the following transaction type:

Transaction	Trans Type
Miscellaneous Order (MO)	01

- b) Bankcard Charges, Fedstrip GSA Supplies, GSA Supplies/Customer Service Center, Motorpool, Reimbursable Order for Information Technology, Telephone Services. The source document for recording Bankcard Charges is the monthly account statement with authorizing signatures. The recording of these transactions requires the use of a Miscellaneous Order Without Reference Document (M1 document). The M1 document must cite the following transaction type:

Transaction	Trans Type
Miscellaneous Order Without Reference (M1)	01

- c) Graphic Arts and Printing Orders for Headquarters, Printing Orders for Field Locations (GPO and non-GPO). The source document for recording graphic and printing orders is an approved form HUD-20 (Printing Requisition), or HUD-20A (Requisition for Visual Arts Service). The recording of these transactions requires the use of a Print Order (PN document). The PN document must cite the following transaction type:

Transaction	Trans Type
Print Order (PN)	01

- d) Training Orders. The source document for recording training requests is an approved SF-182 (Request, Authorization, Agreement, and Certification of Training). The recording of training requests requires the use of a Request for Training (RT document). The RT document must cite the following transaction type:

Transaction	Trans Type
Request for Training (RT)	01

- e) Reimbursable Work Orders. The source document for recording reimbursable work orders is an approved documented request for reimbursable work. The recording of reimbursable work orders requires the use of a Work Order (WA document). The WA document must cite the following transaction type:

Transaction	Trans Type
Work Order (WA)	01

G. Contracts and Interagency Agreements.

1. **Definition.** A legally enforceable written agreement between two or more competent parties, whereby goods and/or services are to be exchanged for consideration. The contract identifies the goods and /or services; the terms of performance; the provider and recipient; the time frame of performance; the date of completion; the method of payment, and other provisions. An Interagency Agreement is a contract between Federal agencies.
2. **Process.** Procurement actions for administrative Contracts and Interagency Agreements will be processed and recorded through the HUD Procurement System (HPS). Procurement actions for purchase orders and orders against Federal Supply Schedules will be processed and recorded in the Small Purchase System (SPS). Reciprocal obligation transactions will be automatically generated and entered into HUDCAPS as HPS Miscellaneous Order (MH document) or SPS Miscellaneous Orders (MS documents) through the HPS and SPS interface program with HUDCAPS. Additional information about making and recording obligations can be found in the applicable funds control plan, which can be obtained from applicable funds control officer (for a list of such officers, see <http://hudweb.hud.gov/po/f/obligation.pdf>).”
3. **Roles and Responsibilities.** Authorized HUDCAPS users for administrative and program offices in headquarters and field locations are responsible for processing and recording all obligating documents for rent, communication and utilities, printing and reproduction, other contractual services, supplies and materials, and equipment, and for ensuring that all obligating documents are properly approved by officially designated authorizing officials.
4. **Data Entry.** Obligations are recorded in HUDCAPS by on line interface with HPS and SPS.

H. Grants and Subsidies.

1. **Definition.** Federal grants and subsidies are federal assistance awards under which payments in cash are made to provide assistance for specified purposes. Amounts may be automatically fixed by a statutory formula or specified by law, involve an administrative determination, or based upon a contract or an agreement.
2. **Process.** The process for making and recording obligations is described in the applicable funds control plan, which can be obtained from applicable funds control officer (for a list of such officers, see <http://hudweb.hud.gov/po/f/obligation.pdf>).”

2. **Roles and Responsibilities.** Pending completion of plans to integrate the Program Accounting System (PAS) with the core financial system (HUDCAPS), the recording of grants and subsidies will be divided between PAS and HUDCAPS.
 - a. Obligations for Section 8 subsidies for PIH, Housing, CPD, and Homeless programs will be recorded into HUDCAPS. For Housing, there are Section 8 obligations that are recorded in both HUDCAPS and PAS. Obligations for all other grant and subsidy programs will be recorded into PAS with an automated interface between PAS and HUDCAPS.
 - b. The staff of the Financial Management Center (FMC) is responsible for recording Section 8 contract transactions directly into HUDCAPS, and FMC Team Leaders, who are Authorizing Officials for PIH Section 8 programs, are responsible for the timely on-line review, approval, and processing of contract documents.
 - c. Authorized PAS users at headquarters and the CFO Accounting Center (Fort Worth) will be responsible for the timely processing and recording of all obligating documents for all other grant and subsidy programs into PAS.
3. **Data Entry.** Grants and subsidies are recorded in HUDCAPS by the FMC online update and by the PAS to HUDCAPS interface.

Section 8 FMC Subsidies

- The source documents used for recording obligations for Section 8 grants and subsidies directly into HUDCAPS are:
- Form HUD-52520-XX, Annual Contributions Contract (ACC), and
- A Funding Exhibit

These transactions require the use of a Contract Document (CO document). To enter a CO document in HUDCAPS, the “Create New Contract” window must be accessed and the Funding Increment Number entered. Information on the CO document is automatically brought forward from the corresponding Service Requisition (RV document) identified by the Funding Increment Number, and cannot be altered. The CO document requires no additional data entry. A FMC authorizing official must approve the CO document on-line in HUDCAPS before it can be processed.

- I. **Obligations Recorded Directly in Other Systems** update the HUDCAPS Budget Subsystem and the General Ledger through system interfaces. Grants, Subsidies,

Contracts, Interagency Agreements, Travel Authorizations and Travel Vouchers
Payment requests are recorded in these systems.

1. **Program Accounting System (PAS).** Program Grants and Subsidies are recorded in PAS in accordance with the Program Accounting System Handbook, 1970.33-Rev-2. PAS updates HUDCAPS nightly through the PAS to HUDCAPS interface.
2. **HUD Procurement System (HPS), Small Purchase System (SPS).** Contracts, Interagency Agreements, and Small purchases are recorded in HPS and SPS and interface to update HUDCAPS in real time.
3. **HUD Travel Management System (HTMS).** Travel Authorizations and Travel Voucher Payments are recorded in HTMS and interface to update HUDCAPS in real time.

CHAPTER 4 – DISBURSEMENTS

4-1. Disbursements

- A. Definition.** A disbursement is the payment of funds from an appropriation, fund, or statutory authority to individuals, commercial entities, non-profit organizations, government departments, or agencies. This chapter describes the Department’s policy, procedures, and processes for scheduling and executing disbursements in the HUD Central Accounting and Program System (HUDCAPS), consistent with applicable Federal laws and regulations.
- B. Authority.** In addition to the authorities cited in *The Administrative Control of Funds: Policies and Procedures Handbook (Appendix 2 – Summary Listing of Authorities Applicable to HUD Fund Control Directives)*, the Department’s disbursement policy is based on the following Federal laws and regulations:
1. Antideficiency Act, as amended (31 U.S.C. 1341)
 2. Cash Management Improvement Act of 1990 (CMIA), as amended (31 U.S.C. 3335, 6501, 6503)
 3. Debt Collection Improvement Act of 1996 (DCIA), as amended (31 U.S.C. 3711)
 4. Prompt Payment Act of 1982, as amended (31 U.S.C. 3901)
 5. Federal Acquisition Regulation (48 C.F.R. Chapter 1)
 6. Efficient Federal-State Transfer Regulations (31 C.F.R. Part 205)
 7. Management of Federal Agency Disbursement Regulations (31 C.F.R. Part 208)
 8. Prompt Payment Regulations (5 C.F.R. Part 1315)
 9. Treasury Financial Manual, Payment Issue Disbursing Procedures (I TFM 4-2000)
 10. General Accounting Office (GAO) Policies and Procedures (Chapter 7, Appendix III)
- C. Disbursement Policy.** The purpose of the departmental disbursement policy is to ensure all disbursements are legal, proper, and correct. The policy is also intended to ensure all disbursements are accurately recorded, properly reported, and reconciled in a timely manner. The departmental disbursement policy applies to all HUD payments, including:
1. Grant, subsidy, and loan payments;
 2. Vendor/Contractor invoices;
 3. Government-wide Commercial Purchase Card invoices;
 4. Inter-governmental agency payments;
 5. Wages, salaries, retirement benefits; and
 6. Travel, transportation, and relocation expenses.

References to the departmental disbursement policy in this chapter are consistent with the Department’s general payment policy detailed in *The Administrative Control of*

Funds: Policies and Procedures Handbook (Chapter 3 – Processing Commitments, Obligations and Expenditures).

D. Roles and Responsibilities. This section describes the roles and responsibilities for key personnel involved in the Department's disbursement process:

1. **Chief Financial Officer (CFO).** The CFO is responsible for developing and implementing a disbursement policy and procedures for the Department, consistent with all applicable Federal laws and regulations. The CFO is responsible for reviewing disbursement procedures developed by the Assistant Secretaries (or designees) to ensure consistency with the departmental disbursement policy.

The CFO is responsible for designating Department officials authorized to certify payments to Treasury. The CFO also is responsible for ensuring all payment vouchers are properly certified.

The CFO is responsible for providing payment systems support for the administrative control of disbursements to prevent violations of the Antideficiency Act.

2. **Assistant Secretaries/Allotment Holders (or designees).** Assistant Secretaries/Allotment Holders (or designees) are responsible for implementing this policy within their organizations. This responsibility includes developing and implementing disbursement procedures for Headquarters and Field Office personnel, consistent with this policy. Assistant Secretaries/Allotment Holders (or designees) also are responsible for providing the Office of the Chief Financial Officer (OCFO) a current list of Department officials authorized to approve payments.
3. **Chief Procurement Officer (CPO).** The CPO is responsible for incorporating in all contracts, as appropriate, the EFT clause from the Federal Acquisition Regulations and providing the appropriate EFT enrolment form at the time of contract award. The CPO ensures the appropriate accounting information, such as the address for payments request and the appropriation to be charged, are included as part of the executed contract.
4. **Program Managers.** Program managers are responsible for: determining the disbursement mechanism for all new programs consistent with the departmental disbursement policy; appointing government technical representatives (GTRs) as payment approving officials; ensuring approving officials transmit approved invoices for payment in a timely manner; and for maintaining and providing the OCFO a current list of program officials authorized to approve contract payments, consistent with the Department's Prompt Payment policy.

In addition, program managers are responsible:

For approving disbursement requests, pending appropriate fund availability in the Department's disbursing systems.

For payments for goods or services, program managers serve as GTRs and are required to certify goods have been received or services rendered prior to a disbursement is processed.

For payments paid through the Voice Response System (VRS), program managers must establish the level of review for each program area. For program areas or grants requiring a voucher request review, the program manager must indicate approval in the Line of Credit and Control System (LOCCS) before funds can be disbursed. Reviews of voucher requests may be established for all vouchers, or only for vouchers meeting certain thresholds, depending on the program regulations and program office monitoring requirements.

For payments made according to budgets or disbursement schedules, program managers must approve these documents before accounting staff enters the payment in the appropriate disbursement system.

5. **Accounting Staff.** Accounting staff in the OCFO, the Section 8 Financial Management Center (FMC), and the Federal Housing Administration (FHA) are responsible for processing payment and disbursement transactions in the HUD Central Accounting and Program System (HUDCAPS), LOCCS, or the Electronic Certification System (ECS).

Accountants, analysts, or accounting technicians process disbursement (directly into HUDCAPS or LOCCS, as appropriate) for programs using paper invoices, Intra-governmental Payment and Collection System (IPAC) documents, budgets, or payment schedules to request disbursements. The process used by the accounting staff is detailed later in this chapter. Accounting staff also are responsible for certifying/verifying all HUD disbursements with Treasury.

- E. **Documentation, Examination, and Approval.** Effective controls over disbursements require the prepayment examination and approval of vouchers before they are certified for payment. Disbursements shall be recorded promptly in the proper HUD accounts and reported according to Treasury regulations. All basic vouchers, voucher schedules, and invoices used as vouchers must be certified as legal, proper, and correct for payment by an authorized certifying or disbursement officer. Requirements common to the documentation, examination, and approval of all voucher types are covered in this section and apply to all accounting units involved in the payment process.

1. **Documentation.** The Department must receive properly supported invoice, voucher, or other statement of a debt payable before a liability can be paid. Invoice or voucher may be original, fax, or electronic. Support documents for invoices or vouchers include contracts, travel orders, purchase orders, transportation requests, bills of lading, receiving records, or explanatory statements. The CFO Accounting Center (CFOAC) does not require hard copies of the documentation, unless otherwise requested. The purchase order, contract, or travel order numbers are required to be included on the invoice or voucher.
2. **Examination.** Effective control over disbursements requires the examination and approval of vouchers before they are certified for payment. Payments shall not be made until the certifying officer determines the payment is proper, correct, and supported by the required documentation. This subsection describes examination process for vouchers \$2,500 or less, basic vouchers (greater than \$2,500), Section 8 Annual Contributions Contracts (ACC) advances and Housing Assistance Payments (HAP):
 - a. *Vouchers \$2,500 or Less.* The Department uses statistical sampling to identify errors and deficiencies among certain voucher types and to evaluate the impact of policy or procedural changes on the quality of the voucher processing system. Statistical sampling in voucher examination employs principles of probability to infer information about a universe of vouchers from a random sample of that universe. Statistical sampling of commercial invoices and travel vouchers less than \$2,500 was approved by the GAO and adopted by the Department in May 1997. GAO guidance on the use of statistical sampling in the voucher examination process is found in the GAO Policies and Procedures Manual (Chapter 7, Appendix III).

A system-generated report identifying invoices and travel vouchers for post-audit verification will be generated at the end of each month. The CFOAC is responsible for completing the statistical sampling analysis, making needed corrections, and submitting the report to the Deputy CFO not later than 30 days following the end of each month.

Payments for commercial invoices and travel vouchers up to \$2,500 will be processed according to the following Departmental guidelines:

- Invoices/Vouchers are date stamped upon receipt in a central location within the CFOAC.
- Commercial Invoices are separated into (3) categories:
 1. Contract invoices;
 2. Invoices greater than \$2,500; and
 3. Invoices \$2,500 or less.
- Paper vouchers received by the Fort Worth Accounting Center are subject to the basic voucher examination process.

- The travel section performs a cursory check of travel vouchers less than \$2,500 to determine if the voucher is properly signed and approved; check for unused airline tickets; review the accounting system for outstanding travel advances; check sub object totals to the amount claimed.
- Commercial invoices up to \$2,500 with a matching system obligation are paid upon receipt. Invoices greater than \$2,500 and all contract invoices follow the basic voucher examination process.

b. *Basic Vouchers (greater than \$2,500).* Effective control over disbursements requires the examination and approval of all basic vouchers before they are certified for payment with the exception of those identified for statistical sampling. The purpose of examining basic vouchers are to determine whether:

- The required administrative authorizations for the procurement and approvals for the payment were obtained;
- The payment is permitted by law and complies with the terms of the applicable agreement;
- The amount of the payment and name of the payee is correct;
- A proper Taxpayer Identification Number (TIN), or Payee ID Number, is provided for each payee;
- The payment will not be a duplicate;
- The goods received or the services preformed complied with the agreement;
- Only cost effective discounts have been taken;
- All applicable deductions were made and credited to the proper account in the correct amount;
- The appropriation or fund from which the payment will be made is available for that purpose;
- Proper forms of documentation were used; and
- Special certificates, if required, were furnished.

When a cash discount has been offered to the Department, every effort should be made to process the invoice within the discount period. The HUD accounting system for administrative payments has incorporated processes to automatically take advantage of cash discounts that are cost effective to the Government. The HUD procurement systems do not have a process to enter a discount at the contract phase.

To prevent duplicate payments, technicians must match payments to supporting system information. The technician should consider the following circumstances might increase the possibility of duplicate payments:

- Payments have been delayed for an extended period after the due date and duplicate invoices are received from vendors as follow-up claims;

- Adjusted invoices are received after payments have been made; and
- Vendors send duplicate claims with a different invoice numbers.

When a difference exists between the amount claimed by the payee and the amount due as determined by the Department, an administrative adjustment may be made. The claimant may make an adjustment without amending the claim when the payment document indicates the adjustment is appropriate. The Department may make an upward adjustment to payment vouchers of \$100 or less, unless otherwise prohibited by law. Downward adjustments of payments based on corrections of a claim may be made in any amount.

- c. *Section 8 ACC Advances and HAP Payments.* The FMC authorizes disbursements for tenant-based and project-based Section 8 programs. All tenant-based and many project-based Section 8 programs are funded by ACC advances. ACCs specify terms and conditions under which state and local housing authorities administer Section 8 programs.

Prior to the beginning of each fiscal year, housing authorities submit a budget and requisition requests to the Department. The major cost item on these budgets is the ACC advance and expected HAP payment cost, which housing authorities estimate based on projected occupancy, average tenant contributions, and average rent.

FMC staff review the budget requests, make revisions as needed, and return approved documents to the housing authorities. FMC staff confirm that funds are or will be available during the fiscal year and review the housing authorities' occupancy and per-unit cost estimates for consistency with known historical data.

3. **Approval.** This subsection describes the approval process for basic vouchers (greater than \$2,500) and Section 8 ACC advances and HAP payments.

- a. *Basic Vouchers (greater than \$2,500).* An authorized travel-approving official must sign all travel-related payment documents. The appropriate GTR/approving official must approve all commercial invoices greater than \$2,500 and all contract invoices. When approval is required for commercial invoices, the accounting technician will complete the designated portions of HUD Form 27045 and email/fax the form to the GTR/approving official.

Section 8 ACC Advances and HAP Payments. Based on the approved budget and requisition, FMC staff create payment schedules in HUDCAPS for each ACC advance. Payment schedules specify the total amount approved for disbursement for the fiscal year and the monthly disbursement amount, as appropriate. FMC staff also enters HAP disbursements into LOCCS via TRACS.

Each month, HUDCAPS generates an ACC payment document for the disbursement of each approved payment. Treasury disburses the funds electronically to housing authorities' designated bank account.

Housing authorities use the ACC advances to pay the HAP payment cost on behalf of eligible tenants, program administrative fees, and other costs for program purposes. Housing authorities also make monthly HAP payments to project owners, according to the terms and conditions of HAP contracts with the Department. Housing authorities are responsible for ensuring the payment amounts are correct and paid during the period for which owners are eligible for the payment.

At the end of each fiscal year, housing authorities submit to the Department a settlement statement documenting and certifying the actual eligible program expenses the housing authority incurred during the year. FMC staff review the settlement statements and check the accuracy of the housing authorities' administrative fee calculations. FMC staff calculate amounts over- or under-advanced to housing authorities for each program. Over-advance amounts are deducted from the next payment(s) HUDCAPS is scheduled to make for each program, as necessary. Under-advance amounts are paid upon approval of the settlement statement.

4. **Voucher/Invoice Verification.** All vouchers/invoices must be verified before continuing through the disbursement process in the appropriate accounting system. Department internal controls require segregation of duties between voucher examination, certification, and approval.

F. Payment Systems.

1. **HUDCAPS.** This subsection describes the payment request documents and functionality of HUDCAPS as a departmental disbursement system. Specifically, this section provides detailed information about HUDCAPS' processing of bankcard, commercial invoice, relocation, transportation, Section 8, travel, and grant payments.
 - a. *Bankcards.* The HUDCAPS bankcard payment process involves the payment of CREDIT CARD transactions through the HUDCAPS-BANK ONE CARD interface. The HUDCAPS-BANK ONE CARD interface transmits credit card data on a monthly basis from Bank One to HUDCAPS. The interface records the purchase card expenditures and generates the automated payments for each monthly bill. Expenditure documents are generated and processed for each cardholder's approved VISA transactions. The interface also provides an on-line table for supplying required accounting elements for each VISA transaction as well as a reference document.

The data entry steps for HUDCAPS bankcard transactions are as follows:

- The VISA Table Load Program (APVIS1) reads the VISAIN input file created by HUD from the Bank One data and adds records to three FFS tables. Two tables are the Credit Card Payment Table (CPAY) and the VISA Payment Header Table (VPHT). Detail records are displayed on the VISA Payment Line Table (VPLT).
- Authorized users access the line table (VPLT) to add the Budget Fiscal Year(s) and Fund breakdown required for the payment generation process. The program will use the Interface Parameters Table (OPPT) to obtain the Invoice Date and default Budget Object Code. Before the program runs, these values will be validated in HUDCAPS. This program also uses the Credit Card Holder Reference Table (CCHR) to derive data elements that are used to update the CPAY.
- The VISA Document Generation Program (APVIS2) consists of two parts. The first part of the program reads the VPHT and the VPLT to generate VISA Voucher Documents (VV). The second part of the program reads CPAY to generate VISA Expense Documents (VE). The program creates a file containing the information required for each document. The existing baseline Document Load Program (DOCLOAD) reads this file and loads the document header and lines to the Document Suspense File (SUSF).
- After all records have been processed, the program generates a printed report of all records added to the CPAY with summary totals by Card Holder Code.

Source documents for recording bankcard transactions are VE and VV documents. The VE document is used to record the expenditures generated by the cardholder. The VV document is used to generate the payment to Bank One. The important document fields for a VE Document (similar data entry as a No Check Document) are the reference document number, the vendor code, the document total, and the funding strip information. The important document fields for a VV Document (similar data entry as a Direct Payment Document) are the accepted/delivery date, the vendor code, the document total, and the funding strip information.

Transaction Code	Transaction Type
VE	01
VV	01

- b. *Commercial Invoices.* The HUDCAPS commercial invoice payment process involves making vendor payments from original invoices (and faxes on an exception basis). The approval of invoices follows a particular flow:

- CFOAC keys invoice into HUDCAPS, places document on hold, and sends it to the GTR.
- The GTR verifies that sufficient funds exist on the appropriate contract to pay the invoice.
- The GTR signs off on the paper invoice, confirming acceptance of products and/or services. The GTR should coordinate with the GTM prior to approving the invoice.
- The GTR approves the invoice and forwards the invoice to CFOAC.
- CFOAC processes the invoice for HUDCAPS to generate the payment to the vendor.

HUDCAPS makes the payment according to prompt payment logic, calculates interest due, and automatically determines when to take vendor discounts. The system also applies reversing entries to referenced obligations, checks tolerances, and supports disbursements via treasury check or EFT.

The data entry steps for HUDCAPS commercial invoice transactions are as follows:

- The HUDCAPS document for recording commercial invoices is a Vendor Invoice/Payment Voucher (trans code P6). The P6 document generates the payment to vendors and requires a reference obligation. The important document fields are the Vendor Code, the Reference Document Number, the Accepted/Delivery Date, the Vendor Invoice Number, the Invoice Date, the Log Date, and the Document Total.
- Another type of payment voucher is known as a Direct Payment (trans code D6). The D6 document is the same as a P6 document, except it is used to pay miscellaneous expenses when no obligation is required. The important document fields for Direct Payment are the Vendor Code, the Accepted/Delivery Date, the Vendor Invoice Number, the Invoice Date, the Log Date, the Document Total, and the funding strip information.

Transaction Code	Transaction Type
P6	01
D6	01

- c. *Relocation.* The HUDCAPS relocation payment process involves the reimbursement of employees for all appropriate relocation expenses. Relocation travel is obligated against current funds when travel orders are issued. The cost associated with the shipment of household goods is charged to the appropriation available when the carrier picks up the goods pursuant to a government bill of lading.

The data entry steps for HUDCAPS relocation-related payment documents are as follows:

- The HUDCAPS document for recording reimbursements relating to relocation is a Relocation Voucher (trans code RL). The RL document generates the payment to relocated employees, and it requires a reference obligation. The important RL document fields are Vendor Code, the Reference Document Number, and the Document Total.
- The HUDCAPS document for recording a bill of lading for shipment and storage of household goods is a Travel Payment (trans code TP). The TP document will generate the payment to the vendor, and it requires a reference obligation. The important TP document fields are Vendor Code, the Reference Document Number, the Accepted/Delivery Date, the Vendor Invoice Number, the Invoice Date, the Log Date, and the Document Total.
- The HUDCAPS document for recording Federal tax deposits is a Federal Tax Payment Voucher (trans code FT). The FT document records federal tax payments in HUDCAPS, but it does not generate a payment. Tax payments are made using the Treasury Department's FEDTAX II system on the Internet. After payments are made in FEDTAX II, they are recorded in HUDCAPS. The important FT document fields are Vendor Code and Document Total.

Transaction Code	Transaction Type
RL	01
TP	01
FT	01

- d. *Transportation.* The HUDCAPS transportation payment process records a Scheduled Airline Trafficking Office (SATO) transaction file to HUDCAPS. The SATO-HUDCAPS records SATO transactions in HUDCAPS and then generates automated payments to Bank One. On a monthly basis, HUD receives a transaction disk from SATO containing invoices and credit memos from Bank One. Each record read from the input file will be written to the Travel Transaction Table (TRTT). Elements that are recorded include Ticket Number, Invoice Number, Invoice Date, Passenger Name, Invoice Amount, and the Reference Travel Authorization Number. The accounting elements are inferred from the reference travel authorization.

The data entry steps for HUDCAPS transportation payment transactions are as follows:

- After the upload is complete, an authorized headquarters user will access the appropriate record on the Travel Payment Line Table (TRPL). The

user will perform a change action on the existing record to make adjustments to the line amounts and verify the Budget Fiscal Year(s) and Fund data. The user will not be permitted to change the original invoice amount, however, the amount to be paid to Bank One may be adjusted by entering a new invoice approved amount.

- Once the user has entered all necessary changes on the record and Invoice Approved Amount equals the Total Fund Amount the record can be approved for payment. To do this, the user will access the appropriate record on the Travel Payment Header Table (TRPH) and set the Approved for Payment indicator to A (Approved).
- Once the record is approved an off-line document generation program will generate a payment document (PS) to Bank One.

Transaction Code	Transaction Type
PS	01

- e. *Section 8.* HUDCAPS supports the Section 8 certificate and voucher programs, and selected Section 8 project-based ACC contracts. Using the HUDCAPS Payment Subsystem (PAYS), an authorized user can record the receipt of a budget and annual requisition, schedule Housing Authority (HA) payments, and track the status of payments.

When a budget is received from the HA, the date of receipt is entered into either the Payment Schedule Build Table (PASB) when building an annual schedule, or the Payment Schedule Table (PAST) when adding or changing (customizing) payments on an existing schedule. Before payments can be generated, the Payment Schedule must be approved on the Payment Schedule Approval Table (PASA). Rejected schedules must be modified and resubmitted for approval. Once approved, HUDCAPS automatically selects payments based on the scheduled payment date, and generates payment documents. After a payment document has been generated, payment information is stored on the Payment Schedule Payment Query (PASP) and the Rejected Payment Document Query (RJPD).

The data entry steps for HUDCAPS Section 8 payment transactions, beginning with selecting the scheduled payments from the Payment Schedule Table (PAST) through recording of the EFT in HUDCAPS are as follows:

- An overnight process selects payments from the PAST by date. For example, a payment scheduled for October 1 will be selected three business days prior to October 1 depending on the PIH Section 8 Options Table (PIHO) Payment Document Log Days.
- The overnight process, called the Payment Document Generation Process, creates and processes Payment Documents (PM) and updates various

HUDCAPS Accounts Payable tables – including the Unpaid Voucher Query. Payment documents rejected due to edit failures, such as insufficient Available Budget Authority, are recorded on the RJPD.

Transaction Code	Transaction Type
PM	01

- f. *Travel.* The HUDCAPS travel payment process reimburses HUD employees for travel-related expenses. The two types of travel reimbursements are Travel Vouchers (TV) and Local Vouchers (LV). TV documents are travel payments that are created based on employee travel information. A TV document must reference a travel obligation. LV documents are created for travel within the local area (varies by permanent duty location) after travel has occurred. Until the implementation of the HUD Travel Management System (HTMS) is complete, reimbursement of travel costs will be made by HTMS and non-HTMS transactions.

The data entry steps for HTMS Travel Voucher transactions are as follows:

- Users log on to the HTMS application. Using a previously recorded travel order (EA), the user creates a TV from a travel authorization. If a travel authorization is not available in HTMS, the user proceeds with the non-HTMS process.
- The employee records the actual dates of travel, itemizes official expenditures, and makes any explanatory notations on the voucher from authorization. Employee information (including Social Security Number) and trip description information are automatically pulled from the corresponding travel authorization. Trip information, such as temporary duty locations, may be updated on the voucher from authorization. The accounting strip is also noted on the travel authorization but cannot be changed.
- Once the voucher from authorization reflects the actual trip taken, the user electronically stamps the document and obtains a document name using the automated naming feature.
- Once the user electronically stamps an HTMS voucher from authorization or travel voucher, the document routes to the approving official for electronic signature. Vouchers from authorization may have one or more Approving Officials. TV documents are first reviewed by an Approving Official and then are electronically stamped by a Certifier. The next person in the approval chain is notified by email and must log onto HTMS to apply an electronic signature. The process continues for each step in the approval chain.
- Upon final approval or certification, the reimbursement document is transmitted to HUDCAPS via an on-line interface. The Approver is automatically prompted to enter his/her HUDCAPS Login ID and

password. The interface provides a successful or unsuccessful transmittal message and the user is prompted to disconnect from HUDCAPS.

- The authorized TV document is recorded in HUDCAPS as an EV document. The employee is reimbursed from HUDCAPS and the expenditure is recorded.

The data entry steps for HTMS Local Voucher transactions are as follows:

- Users log onto HTMS. Creating a new local voucher, the user records expenses such as mileage, parking, and/or metro costs, etc. The location to and from which the employee travelled is also recorded on the LV document, as well as any explanatory comments.
- The user enters an appropriate accounting line, and electronically stamps the document using the automated naming feature.
- Once the user electronically stamps an HTMS voucher from an authorization or local voucher, the document routes to the approving official for an electronic signature of approval. Vouchers from authorization may have one or more required approvals. LV documents are first reviewed by an Approving Official, and are then electronically stamped by a Certifier. The next person in the approval chain is notified by email and must log onto HTMS to apply his/her electronic signature. The process continues for each step in the approval chain.
- Upon final approval or certification, the reimbursement document is transmitted to HUDCAPS via an on-line interface. The Certifier is automatically prompted to enter his/her HUDCAPS Login ID and password. The interface provides a successful or unsuccessful transmittal message and the user is prompted to disconnect from HUDCAPS.
- The authorized LV document is recorded in HUDCAPS as an EL document. The employee is reimbursed from HUDCAPS and the expenditure is recorded.

The data entry steps for non-HTMS Travel Voucher transactions are as follows:

- If the employee does not have access to HTMS, the employee must fill out a paper SF1012. The information includes the employee's information (including Social Security Number), the travel authorization number, trip description information, dates and locations of travel, itemized expenditures and associated sub-object codes, and the accounting line.
- The completed form is signed by the employee, and then by the approving official. The approved SF1012 is submitted to the CFOAC, along with necessary receipts and the corresponding travel authorization.
- The CFOAC enters the information into HUDCAPS as a TV document. The TV expenditure is recorded in HUDCAPS, and the employee is reimbursed for official travel.

The data entry steps for non-HTMS Local Voucher transactions are as follows:

- If the employee does not have access to HTMS, the employee must fill out a paper SF1164. The information includes the employee's information (including Social Security Number), trip description information, dates and locations of travel, itemized expenditures and associated sub-object codes, and the accounting line.
- The employee, approving official, and certifying official must sign the completed form. The approved and certified SF1164 is submitted to the CFOAC, along with necessary receipts and the corresponding travel authorization.
- The CFOAC enters the information into HUDCAPS as an LV document. The LV expenditure is recorded in HUDCAPS, and the employee is reimbursed for official local travel.

Transaction Code	Transaction Type
TV	01
LV	01

g. *Grants*. TBD (MIL needs info from CFOAC).

2. **Other Payment Systems.** This section provides a high-level description of the disbursement functions and interfaces of LOCCS, ECS, and other departmental feeder systems.

- a. *LOCCS*. LOCCS controls disbursements for all HUD loan and grant programs. Payment requests are submitted to LOCCS via paper invoices, VRS, and eLOCCS. LOCCS also makes payments as directed by departmental feeder systems. VRS is a component of LOCCS that allows recipients to submit payment requests with a touch-tone telephone. eLOCCS allows approved recipients to submit payment requests using a personal computer connected to the Internet. LOCCS automatically verifies funds availability in PAS prior to scheduling a payment. LOCCS uses batch processing to prepare payment files that are transmitted to the Philadelphia RFC for payment. Detailed information about LOCCS is contained in the *LOCCS Program Area Business Rules/Functions Document* (December 1998) and the *LOCCS User Guide* (January 1994).
- b. *ECS*. The Department uses ECS to make manual payments via the automated clearing house (ACH) or by check. Manual ACH payments include same day (Fedwire), vendor express, salary, and travel payments. Manual check payments include vendor and miscellaneous payments. The Department also

uses to ECS to certify payments generated by HUDCAPS and LOCCS. The payment certification process is discussed in Section H of this chapter.

- c. *Departmental Feeder Systems.* Other HUD systems, such as TRACS and IDIS, transmit payment requests to LOCCS. All approvals required for these payment requests are executed in the respective feeder systems, prior to interfacing with LOCCS. LOCCS checks funds availability in PAS, and if sufficient funds are available, LOCCS places the payment on an electronic file that is transmitted to the Philadelphia RFC on the next business day.

G. Payment Certification. The payment certification process is the means by which the Department authorizes Treasury to release funds to the recipients of HUD loans, grants, and subsidies, as well as the Department’s contractors. This certification process applies to all payments that are generated by the Department’s disbursement systems, HUDCAPS and LOCCS. The process also applies to programs where disbursement approval or calculation is performed in other systems (TRACS, SAVE).

Each night the Department transmits payment data files to the Philadelphia RFC for processing. Payments are normally made two business days after the data files are received and processed. HUDCAPS and LOCCS generate the files automatically based on payment due dates in those systems. Two files are generated from each system each night – a file for ACH electronic payments and a file for check payments. Each file is assigned a reel number and contains the schedule numbers on the file, the dollar amount of each payment, and the number of payments on each schedule. The files also contain the name and banking information for ACH payments, or the mailing address for check payments, for each recipient.

On the day before payments are made, the certification process is performed through ECS. The payment certification requires three individuals to perform different functions – an ECS systems administrator to log onto the system, a data entry specialist to itemize the schedules to be paid, and a certifying officer to verify to Treasury that the payments should be made. Following system prompts, the certifying officer or disbursement officer confirms the schedule numbers, dollar amounts, and number of payments that are to be paid. Based on this electronic certification/verification, Treasury releases the scheduled payments. ACH payments are transmitted to the recipient’s account on day two, while paper checks are dated for day two and delivered by the U.S. Postal Service.

Treasury requirements and guidance for the ECS payment and certification process is contained in the Treasury Financial Manual (Part 4, Chapter 1100, *Delegations and Designations of Authority for Disbursing Functions*, and Part 4, Chapter 2000, *Payment Issue Disbursing Procedures*).

H. Check Cancellations. Payment cancellations occur when funds that were previously “confirmed” by Treasury are returned to the Department, such as duplicate payments returned from vendors. The Department documents the returning of payments on TFS

Form 145 (*Schedule of Cancelled EFT Items*) for ACH payments or SF 1098 (*Schedule of Cancelled or Undelivered Checks*) for payments made via check.

The notification of the returned payments is received from the Philadelphia RFC. The support received with the cancellation documents provides the information to trace the cancellation to a specific disbursement schedule and then to a particular item on that schedule. Once the specific project is identified, a cancellation transaction can be processed. The transaction is processed in the system that originated the payment, either HUDCAPS or LOCCS. In either system, the cancellation adjusts both the subsidiary records and the GL, and makes funds available if the funds are to be re-issued. If the cancellation is not related to a system-generated payment (from HUDCAPS or LOCCS), then the cancellation must be posted to any stand-alone subsidiary records and to the GL. The HUDCAPS and LOCCS user manuals provide detailed information on processing cancellations.

- I. **Treasury Reconciliation.** The Treasury reconciliation process consists of two reconciliation tasks. The first task is to reconcile disbursement (or deposit) activity the Department reports to Treasury on its monthly FMS 224 with the disbursement documents that Treasury has processed for the Department during the period. Treasury reports any differences between the two on FMS 6652 (*Statement of Differences*). There is a FMS 6652 for disbursement activity and a separate FMS 6652 for deposit activity. Treasury guidance on this reconciliation process is found in the Treasury Financial Manual (Part 2, Chapter 3300).

The second task is to reconcile the GL cash balance reported by the Department for a specific appropriation to the cash balance maintained by Treasury for that appropriation as of a given date. FMS 6653 (*Undisbursed Appropriation Account Ledger*) is used in determining the Treasury balance for an appropriation. Treasury guidance on this reconciliation process is found in the Treasury Financial Manual (Part 2, Chapter 5100).

The Department's Statement of Difference reconciliation process compares disbursement documents that are reflected on the monthly HUDCAPS generated FMS 224 to the documents processed by Treasury. Datamart tools are used to compile a listing of disbursement documents, by schedule numbers that were processed in HUDCAPS during the month. Information on disbursement documents processed by Treasury during the month is obtained by accessing Treasury's Government On-line Accounting Link System (GOALS).

The Department's GL to Treasury reconciliation starts by comparing GL activity to FMS 224 activity for the month. The FMS 224 activity should be the Treasury activity for a given appropriation. Detailed procedures for completing all cash reconciliations are documented in the Department's Cash Reconciliation and FMS 224 Reporting Procedures Manual.

J. Reporting. The primary mechanism used to report the Department’s disbursement activity to the Treasury Department is the preparation and submission of FMS Form 224 (*Statement of Transactions*). Specific requirements and Treasury guidance pertaining to content, method of submission, and time frames for submission are found in the Treasury Financial Manual (Part 2, Chapter 3300).

The Department’s FMS 224 is generated from the specific accounts in the HUDCAPS GL that are used to record accounting events that relate to disbursement and collection activity. The accounts (primarily account 1021, Fund Balance-Gross Disbursements-SF 224) used for disbursement activity are those accounts where Treasury disbursement documents (Intra-governmental Payment and Collection System requests, disbursement schedules, cancellations) are posted. In addition, disbursement activity includes “offset” transactions where funds are disbursed from one HUD appropriation to another. Detailed procedures on the preparation and submission of the HUDCAPS-generated FMS 224 are found in the OCFO’s SF 224 and Cash Reconciliation Procedures Manual.

Office of Sustainable Housing and Communities
Allotment Holder: Shelley R. Poticha
Funds Control Officer: Zuleika K. Morales-Romero

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0162	Sustainable Communities Initiatives	HUD signed HUD-1044 (Assistance Award/Amendment)	Director of Grants and Budget Division, OSHC
0162	Sustainable Community – Notice of Public Interest (NOPI)	HUD signed HUD-1044 (Assistance Award/Amendment)	Director of Grants and Budget Division, OSHC
0162	Research and Evaluation Funds	Joint execution of HUD-1044 (Assistance Award/Amendment) Joint execution of HUD-730 (Award/Modification of IAA) or OF-347 (Order for Supplies or Services)	Director of Grants and Budget Division, OSHC OCPO Contracting Officer

Office of Fair Housing and Equal Opportunity
Allotment Holder: John Trasvina
Funds Control Officers: Cynthia O. Jones and Charles Montgomery

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0144	FAIR HOUSING ACTIVITIES		
	Fair Housing Assistance Program	Joint execution of HUD-1044 (Assistance Award/Amendment)	Regional Director
	Fair Housing Initiatives Program	Joint execution of HUD-1044 (Assistance Award/Amendment)	Grants Officer
	Fair Housing Initiatives Program – Technical Assistance	HUD signed OF347 (Order for Supplies or Services)	Contracting Officer
	Fair Housing Limited English Proficiency Initiative	Joint execution of the contract	Contracting Officer
0402	Fair Housing Transformation Initiative Technical Assistance	Joint execution of HUD-1044 (Assistance Award/Amendment)	Grants Officer

Office of Healthy Homes and Lead Hazard Control

Allotment Holder: Jon L. Gant

Funds Control Officers: Michelle R. Hall and Warren Friedman (Alternate)

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0174	LEAD HAZARD REDUCTION		
	Lead Hazard Reduction	HUD execution of HUD-1044 (Assistance Award/Amendment)	Grants Officer
	Healthy Homes	HUD execution of HUD-1044 (Assistance Award/Amendment); Joint execution of SF26 (Award/Contract), Task Orders, SF30 (Amendment of Solicitation/Modification of Contract) or HUD-730 (Award/Modification of IAA); OF347 (Order for Supplies and Services)	Grants Officer Contracting Officer
	Lead Hazard Demonstration	HUD execution of HUD-1044 (Assistance Award/Amendment)	Grants Officer
	Lead Technical Studies	HUD execution of HUD -1044 (Assistance Award/Amendment); Joint execution of SF26 (Award/Contract), Task Orders, SF30 (Amendment of Solicitation/Modification of Contract), or HUD-730	Grants Officer Contracting Officer

		(Award/Modification of IAA) ; OF347 (Order for Supplies or Services).	
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Office of Healthy Homes and Lead Hazard Control

Allotment Holder: Jon L. Gant

Funds Control Officers: Michelle R. Hall and Warren Friedman (Alternate)

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0177	ARRA – Office of Healthy Homes and Lead Hazard Control	Joint execution of HUD-1044 (Assistance Award/Amendment)	Grants Officer
0402	Transformation Initiative Healthy Communities Green and Healthy Homes Initiative	Joint execution of Award/Contract (SF26); Amendment of Solicitation/ Modification of Contract (SF30); or Interagency Agreement (HUD-730) HUD execution of OF 347 (Order for Supplies or Services).	Contracting Officer

Office of Policy Development and Research
Allotment Holder: Raphael Bostic
Funds Control Officer: Patrick J. Tewey

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0108	Research and Technology	Unilateral HUD signed agreement - HUD -1044 (Assistance Award/Amendment); Contracts, Task Orders, HUD-730 (Award/Modification of IAA) or OF-347 (Order for Supplies or Services).	Grants, Grant Modifications: Assistant Secretary for PD&R Contract Actions: OCPO Contracting Officer
	Office of University Partnership Grants: (Special Purpose Grants)	Grants: Bilateral signed agreement - HUD-1044 (Assistance Award/Amendment)	Grants, Grant Modifications: Assistant Secretary for PD&R Contract Actions: OCPO Contracting Officer
	Tribal College and Universities Program	Unilateral HUD signed agreement - HUD-1044 (Assistance Award/Amendment)	
	Hispanic Servicing Institutions Assisting Communities	Unilateral HUD signed agreement - HUD-1044 (Assistance Award/Amendment)	
	Alaska Native/Native Hawaiians Inst. Assist. Community	Unilateral HUD signed agreement - HUD-1044 (Assistance Award/Amendment)	

Office of Policy Development and Research
Allotment Holder: Raphael Bostic
Funds Control Officer: Patrick J. Tewey

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0108	Historically Black Colleges and Universities Program	Unilateral HUD signed agreement - HUD-1044 (Assistance Award/Amendment); Contracts, Task Orders, IAA (HUD-730) or Order for Supplies or Services (OF347).	Grants, Grant Modifications: Assistant Secretary for PD&R Contract Actions: OCPO Contracting Officer
0176	Housing Assistance Council	Bilateral signed agreement - HUD-1044 (Assistance Award/Amendment)	Assistant Secretary for PD&R
8093	Strong Cities Strong Communities (SC2)	Grants/Cooperative Agreement: Unilateral HUD signed agreement - HUD-1044 (Assistance Award/Amendment)	Assistant Secretary for PD&R
0402	Transformation Initiative		
	Research, Evaluation, and Program Metrics	Unilateral HUD signed agreement - HUD-1044 (Assistance Award/Amendment HUD signed SF-26 (Award/Contract); SF-30 (Amendment of Solicitation/Modification of Contract) ; HUD-730 (Interagency Agreement); or OF-347 (Task Order and Purchase Order)	Assistant Secretary for PD&R OCPO Contracting Officer

	Program Demonstrations	Unilateral HUD signed agreement - HUD-1044 (Assistance Award/Amendment) HUD signed SF-26 (Award/Contract); SF-30 (Amendment of Solicitation/Modification of Contract) ; HUD-730 (Interagency Agreement); or OF-347 (Task Order and Purchase Order)	Assistant Secretary for PD&R OCPO Contracting Officer

Office of Housing-Federal Housing Administration
Allotment Holder: Carol J. Galante
Funds Control Officers: Brenda Davis (for Program Accounts)
George Rabil (for Financing and Liquidating Accounts)

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0129	Rent Supplement	Joint execution Amendment to Rent Supplement Contract Agreement	Assistant Secretary for Housing / Federal Housing Commissioner or designee
0148	Rental Housing Assistance Program	Notification of Funding	Director of Financial Operations Division or designee

0148	Section 236 Interest Reduction Program (IRP) (Liquidating Only)	N/A	N/A
0156	Housing Counseling Assistance	HUD-1044	Assistant Secretary for Housing-FHA Commissioner or designee
0183	Mutual Mortgage Insurance Fund – Education and Outreach – Bank Card Purchase	HUD signed form HUD 10.4 (Requisition for supplies, Equipment, Forms, Publications and Procurement Services or Administrative Client Request/Response System, (ACRS))	HOC Director or designee (ACRS is electronically approved)
0205	Home Investment Partnership Program (Housing Counseling Assistance)	Joint execution of HUD-1044 (Assistance Award/Amendment)	Assistant Secretary for Housing/Federal Housing Commissioner or designee

Office of Housing-Federal Housing Administration
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0237	Section 811 (Disabled) (Initial PRAC and Capital Advance)	Joint execution of Section 811 Letter Agreement	Assistant Secretary for Housing/Federal Housing Commissioner or designee

	PRAC Renewal Section 811 (Disabled)	Joint execution of HUD Contract Renewal to the Project Rental Assistance Contract	Assistant Secretary for Housing/Federal Housing Commissioner or designee
	Other Expense Section 811 (Disabled)	Joint execution of SF30, (Amendment of Solicitation/Modifications of Contract)	Contracting Officer in OCPO
	PROJECT BASED RENTAL ASSISTANCE		
0303	Section 8 Contract Renewals	HUD signed Notification of Funding Form; HUD signed Transaction ACC Amendment; HUD signed Agreement to enter into a HAP Contract Renewal; Joint execution of MAHRA Renewal Contract; Joint execution of Renewal of ACC.	Hub Director, Program Center (PC) Director, or designee

Office of Housing-Federal Housing Administration
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0303	Section 8 Amendments	HUD signed notification of Funding Form; HUD signed Transaction ACC Amendment; HUD Approved Automated Notice of Obligation of Amendment Funds.	Hub Director, PC Director, or designee

0303	Contract Administrators	HUD signed Notification of Contract Funding memorandum.	Director Office of Housing-Federal Housing Administration, Assistant Contract Administration Oversight, or designee.
0306	Recovery Act Green Retrofit Program- Participating Administrative Entity	Joint execution of the PRA - GRP Amendment HUD signed GRP Funding Letter	Deputy Assistant Secretary (DAS) for the Office of Affordable Housing Preservation (OAHP) or designee DAS for OAHP or designee
0306	Recovery Act Green Retrofit Program – Grant Funds	Joint execution of the Green Retrofit Commitment Plan and HUD-1044	Assistant Secretary for Housing/Federal Housing Commissioner or designee
0348	Recovery Act Green Retrofit Program—Loans Program Account (Credit Subsidy)	Joint execution of the Green Retrofit Commitment Plan and HUD-1044	Assistant Secretary for Housing/Federal Housing Commissioner or designee

Office of Housing-Federal Housing Administration
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Funds Control Officers: Brenda Davis for Program Accounts
George Rabil for Financing and Liquidating Accounts

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0319	HOUSING CERTIFICATE FUND		
	Section 8 Contract Renewals	HUD signed Notification of Funding Form; HUD signed Transaction ACC Amendment; HUD signed Agreement to enter into a HAP Contract Renewal; Joint execution of MAHRA Renewal Contract; Joint execution of Renewal of ACC.	Hub Director, PC Director, or designee
	Section 8 Amendments	HUD signed Notification of Funding Form; HUD signed Transaction ACC Amendment; HUD Approved Automated Notice of Obligation of Amendment Funds.	Hub Director, PC Director, or designee
0320	HOUSING FOR THE ELDERLY SECTION 202		
	Section 202 – (Elderly) (Initial Project Rental Assistance Contract (PRAC) and Capital Advance),	Joint execution of Section 202 Letter Agreement	Hub Director and signature memorandum from the Assistant Secretary for Housing/Federal Housing Commissioner or designee

Office of Housing-Federal Housing Administration
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
	Service Coordinators and Congregate Services	Joint execution of grant agreement and HUD-1044 (Assistance Award/Amendment)	Field Office Director of Multifamily Housing or designee
	PRAC Renewal Section 202 (Elderly)	Joint execution of HUD Contract Renewal to the PRAC	Director Multifamily Hub/PC or designee
	Other Expense Section 202 - Elderly	Joint execution of SF30, (Amendment of Solicitation/Modifications of Contract)	Contracting Officer in OCPO
	Conversion to Assisted Living	Joint execution of grant agreement and HUD-1044 (Assistance Award/Amendment)	Field Office Director of Multifamily Housing or designee
	Housing for Special Populations _ Pre-Construction Grants	Joint execution of grant agreement and HUD-1044 (Assistance Award/Amendment)	Field Office Director of Multifamily Housing or designee
0402	Transformation Initiative - Technical Assistance	Joint execution of SF26 (Award/Contract or SF30) (Amendment of Solicitation/Modification of Contract)	OCPO Contracting Officer
0407	Emergency Homeowners Loan Program – Direct Loan Program Account (Credit Subsidy)	Obligation Memorandum	Housing-FHA Commissioner or designee.
4041	Rental Housing Assistance Fund	Approved SF1047 (Public Voucher for Refunds)	Director CFO Accounting, Monitoring, and Analysis Division (AMAD)

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
4044	Flexible Subsidy (Liquidating Only)	N/A	N/A
4115	HOUSING FOR THE ELDERLY AND HANDICAPPED FUND		
	-Administrative Expense for Field Property Disposition (PD) -Administrative Expense for HQ Multifamily Property Disposition -Final Closing for Hubs -Reverse Auction Inspections	Jointly executed OF347 (Order for Supplies or Services) Jointly executed SF26 (Award Contract) Jointly executed Building Loan Agreement Jointly executed OF347 (Order for Supplies or Services)	Administrative Expense for Field Property Disposition: Director of PD Center Administrative Expense for HQ Multifamily Property Disposition: HQ OCPO Contracting Officer Final Closing for Hubs: Assistant Secretary for Housing-Federal Housing Commissioner or designee Reverse Auction Inspections: PIH Real Estate Assessment Center Contracting Officer
	Housing for the Elderly and Handicapped - Operating expense	Payments to Treasury based on monthly interest expense report	Obligating document does not require HUD signature.
4357	Emergency Homeowners Loan Program – Direct Loan Program – Interest to Treasury	Validation of OMB Credit Subsidy Calculator (CSC2) Report	Senior Accountant in AMAD
4357	Emergency Homeowners Loan Program – Direct Loan Financing Account	HUD signature on EHLP Loan Commitment Memorandum	Assistant Secretary for Housing/FHA Commissioner or designee

Office of Housing-Federal Housing Administration
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
4589	Recovery Act Green Retrofit Program – Loan Financing Account	Joint execution of the Green Retrofit Commitment Plan	Assistant Secretary for Housing/Federal Housing Commissioner or designee
0234/8119	Manufactured Housing Fees Trust Fund	HUD signed Standard Form (SF)-1034 (Public Voucher) based on a jointly executed cooperative agreement; joint execution of SF26 (Award/Contract)	Cooperative Agreement - Assistant Secretary for Housing/Federal Housing Commissioner or designee SF26 – Contracting Officer SF-1034 – signed by Deputy Administrator for Office of Manufactured Housing or designee

0407	Emergency Homeowners' Loan Program—Program Account (HUD Administrative Costs)	Jointly executed SF26 (Award Contract) Jointly executed SF30, (Amendment of Solicitation/Modifications of Contract) Jointly executed HUD-730 (IAA) HUD-25	OCPO Contracting Officer OCPO Contracting Officer OCPO Contracting Officer DAS for Single Family Housing or designee
0407	Emergency Homeowners' Loan Program—Substantially Similar States	Jointly executed grant agreement and HUD-1044 (Assistance Award/Amendment)	Assistant Secretary for Housing/Federal Housing Commissioner or designee
0407	Emergency Homeowners' Loan Program- National Housing Counseling Intermediary Program Account (Grant Funds)	Jointly executed grant agreement and HUD-1044 (Assistance Award/Amendment)	Assistant Secretary for Housing/Federal Housing Commissioner or designee
0407	Emergency Homeowners' Loan Program—Program Account (Fiscal Agent Funds)	Jointly executed Fiscal Agent Agreement	Chief Financial Officer
4357	Emergency Homeowners' Loan Program—Loan Financing Account	EHLP Loan Commitment Letter	Assistant Secretary for Housing/Federal Housing Commissioner or designee
4357	Emergency Homeowners' Loan Program—Credit Subsidy	EHLP Loan Commitment Letter	Assistant Secretary for Housing/Federal Housing Commissioner or designee
0183	FHA – MUTUAL MORTGAGE INSURANCE/COOPERATIVE MANAGEMENT HOUSING INSURANCE PROGRAM		

	ACCOUNT		
	Administrative Contract Expenses (AC)	Jointly executed contract	Chief Procurement Officer or designee

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0183	FHA – Mutual Mortgage Insurance Fiscal Year Program Account (Upward Re-estimates)	Completion of fund transfer from the program account to the financing account	Director, Financial Analysis and Control Division (FACD)
0200	FHA – GENERAL AND SPECIAL RISK PROGRAM		
	Credit Subsidy Available (CS)	Multifamily (MF) - HUD signed Loan Guarantee Commitment (FHCS016R) Single Family (SF) and Title 1 (T1) – automated	Assistant Secretary for Housing/Federal Housing Commissioner SF and T1 Financial Analysis and Control Division System Accountant
0200	FHA- General And Special Risk No-Year Program Account – Upward Re-estimates (UP)	Completion of fund transfer from the program account to the financing account.	Director, FACD
	FHA- GENERAL AND SPECIAL RISK INSURANCE – Administrative Contract Expenses (AC)	Jointly executed contract	Chief Procurement Officer or designee

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0343	FHA – Homeownership Preservation Equity Fund – CS Positive Credit Subsidy	Automated in Credit Subsidy Control Subsystem (CSCS).	Director of FACD, OFAR, FHA Comptroller or designee.
0343	FHA – Homeownership Preservation Equity Fund - Administrative Contract Expenses (AC) Program Account	Jointly executed contract	Chief Procurement Officer or designee.
0402	FHA – Transformation Initiative, Non Information Technology Expenses	Joint execution of contract - Award/Contract (SF26); Amendment of Solicitation/Modification of Contract (SF30).	Chief Procurement Officer or designee.
4070	FHA – MUTUAL MORTGAGE INSURANCE FUND GUARANTEED LOAN LIQUIDATING ACCOUNT		
	Capital Investment and Other (CO)	Asset Management and Disposition Contracts – jointly executed contract.	Chief Procurement Officer or designee

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
4072	FHA – GENERAL AND SPECIAL RISK FUND, GUARANTEED LOAN LIQUIDATING ACCOUNT		
	Multifamily Upfront Grants (UT)	Jointly executed grant agreement	Grant Officer in Property Disposition Center
	Payment to Financing Account – Negative Credit Subsidy(M3)	Jointly executed closing documents	Federal Housing Commissioner or designee
4077	FHA – GENERAL AND SPECIAL RISK , GUARANTEED LOAN FINANCING		
	Negative Subsidy (RN)	Automated entry to the general ledger.	Automated process
	Payment to Receipt Account – Negative Credit Subsidy (M3)	Jointly executed closing documents	Federal Housing Commissioner or designee
	Capital Investments and Other (CO)	Claims: N/A Notes: N/A Property: N/A Jointly executed contract.	Claims: N/A Notes: N/A Property: N/A Chief Procurement Officer or designee
4077	FHA – GENERAL AND SPECIAL RISK FUND		
	SF Upfront Grants (UG)	Jointly executed grant agreement	HUD Grant Officer
	Downward Re-estimates	Completion of transfer from financing to the special receipt account.	Director, Financial Analysis and Controls Division

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
4072	FHA – GENERAL AND SPECIAL RISK FUND, GUARANTEED LOAN LIQUIDATING ACCOUNT		
	Capital Investments (CI) – Asset Management and Disposition Contracts	Jointly executed contracts	Chief Procurement Officer or designee
4072	FHA – GENERAL AND SPECIAL RISK FUND, GUARANTEED LOAN LIQUIDATING ACCOUNT		
	Operating Expenses (OE)	Portfolio Restructuring Agreement	Deputy Assistant Secretary for the Office of Multifamily Assistance Housing Preservation (Office of Affordable Housing Program)
4105	FHA – GENERAL AND SPECIAL RISK FUND, DIRECT LOAN MF BRIDGE FINANCING ACCOUNT (BF)	<i>There has not been any activity for this program.</i>	

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
4105	FHA – GENERAL AND SPECIAL RISK FUND DIRECT LOAN FINANCING		
	Interest to Treasury (IT)	Payment of interest to Treasury	Director, FACD
	DIRECT LOAN FINANCING ACCOUNT – GI/SRI		
	Direct Loans SF Property Disposition (PD)	Jointly executed closing documents	Director, Home Ownership Center – Real Estate Owned
4242	FHA – MUTUAL MORTGAGE INSURANCE FUND DIRECT LOAN FINANCING		
	Interest to Treasury (IT)	Payment of Interest to Treasury	Director, FACD
	DIRECT LOAN FINANCING ACCOUNT – MMI/CMHI		
	Claims and Other (CO)	Expenses related to Notes	Contractor approves payments

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
4242	FHA – DIRECT LOAN FINANCING ACCOUNT – MMI/CMHI		
	Direct Loans (DL)	Joint execution of the closing documents	Director, Home Ownership Center – Real Estate Owned
4353	FHA – Homeownership Preservation Entity Fund, Guaranteed Loan Financing Account (CO)	Claims – Lenders submission of a valid claim on form HUD-27011. Contracts – Jointly executed contracts.	Claims – Automated. Contracts – Chief Procurement Officer or designee.
4587	FHA – MUTUAL MORTGAGE AND COOPERATIVE MANAGEMENT HOUSING INSURANCE FUNDS GUARANTEED LOAN FINANCING		
	Negative Subsidy to Capital Reserve Account (NS)	Automated	SF – Director, FACD; MF – Assistant Secretary for Housing

Office of Housing-Federal Housing Administration
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George Rabil (for Financing and Liquidating Accounts)

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
4587	FHA – MUTUAL MORTGAGE INSURANCE FUND, GUARANTEED LOAN FINANCING ACCOUNT		
	Capital Investments and Other (CO)	Asset Management and Disposition Contracts – jointly executed contract	Chief Procurement Officer or designee
4587	FHA – MUTUAL MORTGAGE INSURANCE FUND		
	Downward Re-estimates (DR)	Completion of fund transfer from financing account to the special receipt account.	Director, Financial Analysis and Control Division
0401	FHA – Energy Innovation Fund Program Account (Grant Incentive Payments)	Jointly executed Retrofit Program Agreement signed by grantee and HUD official.	Assistant Secretary for Housing/FHA Commissioner (or designee)

Office of Community Planning and Development
Allotment Holder: Mercedes Marquez
Funds Control Officers: Clifford Taffet, Frances Bush and Lisa A. Abell

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0161	CDBG Non-Entitlement Recovery	Jointly executed HUD-7082 (Funding Approval/Agreement)	CPD Field Office Director or designee
	CDBG Entitlement Recovery	Jointly executed HUD-7082 (Funding Approval/Agreement)	CPD Field Office Director or designee
	CDBG Insular Recovery	Jointly executed HUD-7082 (Funding Approval/Agreement)	CPD Field Office Director or designee
	Neighborhood Stabilization Program 2 (NSP2) Recovery Grants	HUD signed Grant Agreement	CPD Field Office Director or designee
	Neighborhood Stabilization Program 2 (NSP2) – Technical Assistance	Joint execution of grant HUD-1044 (Assistance Award/Amendment) and grant agreement.	Assistant Secretary for CPD, General Deputy Assistant Secretary (DAS) or designee
0162	COMMUNITY DEVELOPMENT BLOCK GRANTS		
	Entitlement	Jointly executed HUD-7082 (Funding Approval/Agreement)	CPD Field Office Director or designee
	Non-Entitlement	Jointly executed HUD-7082 (Funding Approval/Agreement)	CPD Field Office Director or designee
	Insular	Jointly executed HUD-7082 (Funding Approval/Agreement)	CPD Field Office Director or designee
	Management Information System (MIS)	Joint execution of SF26 (Award Contract or amended SF30 (Task Order)	Contracting Officer in OCPO
	Economic Development Initiative (EDI) Special Projects	Joint execution of grant HUD-1044 (Assistance Award/Amendment) and grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary (DAS), DAS for Economic Development or designee

Office of Community Planning and Development
Allotment Holder: Mercedes Marquez
Funds Control Officers: Clifford Taffet, Frances Bush and Lisa A. Abell

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0162	Economic Development Initiative (EDI) Competitive	HUD signed award notification letter. (Funds have not been available for obligation since FY 2002)	Assistant Secretary for CPD, General Deputy Assistant Secretary (DAS), DAS for Operations or designee
	Economic Development Initiative (Annual Contribution for Assisted Housing – Competitive)	HUD signed award notification letter	Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Operations, or designee
	Economic Development Initiative (Annual Contributions for Assisted Housing – Non Competitive)	HUD signed award notification letter	Assistant Secretary for CPD, General Deputy Assistant Secretary, or designee
	National Council of La Raza	Joint execution of grant HUD-1044 (Assistance Award/Amendment) and grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Economic Development or designee
	National Housing Development Corporation	Joint execution of grant HUD-1044 (Assistance Award/Amendment) and grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Economic Development or designee
	Neighborhood Initiative Program	Joint execution of grant HUD-1044 (Assistance Award/Amendment) and grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Economic Development or designee

Office of Community Planning and Development
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0162	Rural Innovation Fund	HUD signed grant agreement	Assistant Secretary for CPD or designee
	Youthbuild	Joint execution of grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Operations, or designee
	Youthbuild Capacity Building	Joint execution of grant HUD-1044 (Assistance Award/Amendment) and grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary or designee
	Youthbuild Technical Assistance	Joint execution of SF26 (Award/Contract) or Task Orders, SF30 (Amendment of Solicitation/Modification of Contract)	Contracting Officer in OCPO
	Community Development Block Grant, CDBG - Technical Assistance	Joint execution of grant HUD-1044 (Assistance Award/Amendment) and grant agreement Joint execution of SF26 (Award/Contract) or Task Orders, SF30 (Amendment of Solicitation/Modification of Contract)	Grants and Cooperative Agreements: Assistant Secretary for CPD, General Deputy Assistant Secretary or designee. Contracts: Contracting Officer in OCPO

Office of Community Planning and Development
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0162	CDBG Disaster Recovery Assistance	Joint execution of H-7082 (Funding Approval/Agreement)	HQ's administered funding - Assistant Secretary for CPD, General Deputy Assistant Secretary or designee Field administered funding – Field Office Director or designee.
0162	Section 805 Economic Development Training	HUD signed SF-182 (Request, Authorization, Agreement and Certification of Training)	Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Operations or designee.
0170	URBAN DEVELOPMENT ACTION GRANTS (UDAG)	HUD signed grant agreement (Funds are no longer available for obligations)	Assistant Secretary for CPD or designee
0176 (formerly funded under 0162)	Capacity Building	HUD signed HUD-1044 (Assistance Award/Amendment) and grant agreement	Assistant Secretary for CPD or designee
0176 (formerly funded under 0162)	Self Help Homeownership Opportunity	Joint execution of grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary, Deputy Assistant Secretary for Operations, or designee
0192	HOMELESS ASSISTANCE GRANTS		
	Emergency Shelter Grants	Joint execution of grant agreement	CPD Field Office Director or designee

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0192	National Homeless Data Analysis	Joint execution of SF26 (Award/Contract) or Task Orders, SF30 (Amendment of Solicitation/Modification of Contract)	Contracting Officer in OCPO
0192	Supportive Housing Program	Joint execution of grant agreement	CPD Field Office Director or designee
	Homeless Assistance Grants - Technical Assistance	Joint execution of HUD-1044 (Assistance Award/Amendment) and grant agreement	Grants and Cooperative Agreements: Assistant Secretary for CPD, General Deputy Assistant Secretary or designee
		Joint execution of SF26 (Award/Contract) or Task Orders, SF30 (Amendment of Solicitation/Modification of Contract)	Contracts: Contracting Officer in OCPO
	Section 8 Moderate Rehabilitation Single Room Occupancy-SRO	Joint execution of HUD-52520 (ACC)	CPO Field Office Director or designee
	Shelter Plus Care (S+C)	Joint execution of grant agreement	CPD Field Office Director or designee
	Shelter Plus Care (S+C) Renewals	Joint execution of grant agreement	CPD Field Office Director or designee
	Shelter Plus Care Rehabilitation (SRO)	Joint execution of HUD-52520 (ACC)	CPD Field Office Director or designee

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0192	Renewal of Expiring Shelter Plus Care S8 Mod. Rehab. SRO (S+C SRO) Program Housing Assistance Payments (HAP) contracts	Extension of an ACC	NA
	Renewal of Expiring Section 8 Mod Rehab SRO HAP Contracts	Joint execution of renewal contract	CPD Field Office Director or designee
0192	Veterans Homelessness Prevention Demonstration Program	Joint execution of grant agreement	CPD Field Office Director or designee
0193	Homelessness Prevention and Rapid Re Housing	Joint execution of grant agreement	CPD Field Office Director or designee
0196	HOPE 3	HUD signed Notification letter (no new funding since 1995)	Assistant Secretary for CPD, General Deputy Assistant Secretary or designee
0198	COMMUNITY DEVELOPMENT LOAN GUARANTEES PROGRAM ACCOUNT	HUD signed HUD-7082 (Funding Approval/Agreement)	Assistant Secretary for CPD, General Deputy Assistant Secretary or designee
0200	Loan Guarantee Recovery Fund for Church Arson and Other Acts of Terrorism	HUD signed loan guarantee commitment	Assistant Secretary for CPD, General Deputy Assistant Secretary, or designee
8646X0200	HUD ADMINISTERED APPALACHIAN REGIONAL COMMISSION PROJECTS	Joint execution of HUD-7082 (Funding Approval/Agreement)	CPD Field Office Director or designee

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0203	HOME INVESTMENT PARTNERSHIP PROGRAM, RECOVERY ACT		
	Tax Credit Assistance Program	HUD signed HUD-40092 (Funding Approval and Tax Credit Assistance Program Agreement)	Office of Affordable Housing Program Director or designee
0205	HOME INVESTMENT PARTNERSHIPS PROGRAM		
	HOME States and Local Government	HUD signed HUD-40093 (Funding Approval and HOME Investment Partnership Agreement)	CPD Field Office Director or designee
0205	HOME Downpayment Assistance Initiative	HUD signed HUD-40093 (Funding Approval and HOME Investment Partnership Agreement)	CPD Field Office Director or designee
	HOME Disaster Assistance	HUD signed HUD-40093 (Funding Approval and HOME Investment Partnership Agreement)	CPD Field Office Director or designee
	HOME Management Information System	Joint execution of SF26 (Award/ Contract) or Task Orders, SF30 (Amendment of Solicitation/Modification of Contract)	Contracting Officer in OCPO

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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0205	HOME Technical Assistance	Joint execution of HUD-1044 (Assistance Award/Amendment) and grant agreement	Grants and Cooperative Agreements: Assistant Secretary for CPD, General Deputy Assistant Secretary or designee
		Joint execution of SF26 (Award/Contract) or Task Orders, SF30 (Amendment of Solicitation/Modification of Contract)	Contracts: Contracting Officer in OCPO
0308	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)		
	HOPWA Competitive Grants	HUD signed grant agreement	Assistant Secretary for CPD or designee
	HOPWA Formula Grants	Joint execution of grant agreement	CPD Field Office Director or designee

Office of Community Planning and Development
Allotment Holder: Mercedes Marquez
Funds Control Officers: Clifford Taffet, Frances Bush and Lisa A. Abell

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0308	HOPWA Technical Assistance	Joint execution of grant HUD-1044, grant agreement	Grants and Cooperative Agreements: Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Operations or designee
		Joint execution of SF26 (Award/ Contract) or Task Orders, SF30 (Amendment of Solicitation/Modification of Contract)	Contracts: Contracting Officer in OCPO
0314	BROWNFIELDS ECONOMIC DEVELOPMENT INITIATIVE (BEDI)	HUD signed award notification letter	Assistant Secretary for CPD, General Deputy Assistant Secretary or designee
0315	EMPOWERMENT ZONES, ENTERPRISE COMMUNITIES AND RENEWAL COMMUNITIES	Joint execution of grant agreement amendment	Assistant Secretary for CPD, Deputy Assistant Secretary, DAS for Operations, or designee
0324	RURAL HOUSING AND ECONOMIC DEVELOPMENT (RHED)	HUD signed grant agreement.	Assistant Secretary for CPD or designee
0344	NEIGHBORHOOD STABILIZATION PROGRAM (NSP 1 and NSP 3)	Joint execution grant agreement (NSP 1) HUD's signature on grant agreement (NSP 3)	CPD Field Office Director or designee

Office of Community Planning and Development
Allotment Holder: Mercedes Marquez
Funds Control Officers: Clifford Taffet, Frances Bush and Lisa A. Abell

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0402	Transformation Initiative - Technical Assistance	Grants and Cooperative Agreement – Jointly executed HUD 1044 (Assistance Award/Amendment) Contracts – Jointly executed SF-26 (Award/Contract) or SF-30 (Amendment of Solicitation/Modification of Contract)	Grants and Cooperative Agreement - Assistance Secretary, General Deputy Assistance Secretary (GDAS), or designee Contacts – Contracting Officer
4015	CPD REVOLVING FUND		
	Loan Servicing	Joint execution of SF26 (Award/Contract) or Task Orders, SF30 (Amendment of Solicitation/Modification of Contract)	Contracting Officer in OCPO
	Public Facility Loans	CPD signed Memorandum	CPD Budget Director
4071	NEHEMIAH HOUSING OPPORTUNITY GRANTS – HOMEOWNERSHIP ZONES (HOZOs)	Joint execution of grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary or designee
4096	COMMUNITY DEVELOPMENT LOAN – GUARANTEE FINANCING ACCOUNT	Receipt of necessary documentation from lender supporting the claim	Assistant Secretary for CPD, General Deputy Assistant Secretary, or designee

Office of Community Planning and Development
Allotment Holder: Mercedes Marquez
Funds Control Officers: Clifford Taffet, Frances Bush and Lisa A. Abell

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
4097	COMMUNITY DEVELOPMENT LOAN GUARANTEE – LIQUIDATING ACCOUNT	Receipt of necessary documentation from lender supporting the claim	Assistant Secretary for CPD, General Deputy Assistant Secretary, or designee
4106	LOAN GUARANTEE RECOVERY FUND FOR CHURCH ARSON and OTHER ACTS OF TERRORISM - FINANCING ACCOUNT	Receipt of necessary documentation from lender supporting the claim	Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Operations or designee
86-69X8083.1	DOT Transfers to the Department of HUD for Surface Transportation Projects	Joint Execution of HUD-1044 (Assistance Award/Amendment) and grant agreement	Assistant Secretary for CPD, General Deputy Assistant Secretary, DAS for Economic Development or Designee

Office of Public and Indian Housing
Allotment Holder: Sandra B. Henriquez
Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0161	CDBG Indian Tribes (ARRA)	HUD signed HUD- 52734-A (Funding Approval Agreement)	Area office of Native American Programs (AONAP) Administrator or designee
0162	COMMUNITY DEVELOPMENT BLOCK GRANTS- INDIAN TRIBES	HUD signed HUD- 52734-A (Funding Approval Agreement)	AONAP Administrator or designee
0163	PUBLIC HOUSING OPERATING SUBSIDY FUND		
	Non-troubled PHAs under PFS	HUD signed interim letter(s) and final obligation letter	Deputy Assistant Secretary for Real Estate Assessment Center (REAC) or designee
	Troubled PHAs under PFS	HUD signed interim letter(s); and final obligation letter	Deputy Assistant Secretary for REAC or designee
	Turnkey or Mutual Help	HUD signed interim letter and final obligation letter	Deputy Assistant Secretary for REAC or designee
0163	Asset Management TA	Joint execution of HUD-730 (Award Modification of IAA); SF 30 (Amendment of Solicitation/Modification of Contract) or HUD- 10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services); SF 26 (Order for Service and Supplies); HUD signed OF 347 (Order for Supplies and Services)	Contracting Officer in OCPO
		Joint execution of HUD- 1044 (Assistance Award/Amendment)	Deputy Assistant Secretary for REAC or designee

Office of Public and Indian Housing
Allotment Holder: Sandra B. Henriquez
Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
	REVITALIZATION OF SEVERELY DISTRESSED PUBLIC HOUSING (HOPE VI)		
0218	Technical Assistance	Joint execution of HUD-730 (Award Modification of IAA); SF30 (Amendment of Solicitation/Modification of Contract) or HUD-10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services); SF26 (Order for Service and Supplies); HUD signed OF347 (Order for Supplies or Services)	Contracting Officer in OCPO
		Joint execution of HUD-1044 (Assistance Award/Amendment)	Deputy Assistant Secretary, Office Director or designee

Office of Public and Indian Housing
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Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0218	Technical Assistance (Training)	HUD signed SF-182 (Request, Authorization, Agreement, and Certification of Training)	Training Division Director or designee
0218	Technical Assistance (Travel)	FedTraveler (Authorized Travel Order)	Authorizing Official or designee
0218	Tenant Protection Voucher	HUD signed notification letter with attached HUD-52520-A (Consolidated ACC) and Funding Exhibit	Financial Management Center Director or designee
0218	Revitalization Grants	Joint execution of HUD-1044 (Assistance Award/Amendment)	Assistant Secretary for PIH or designee
0223	INDIAN HOUSING LOAN GUARANTEE PROGRAM ACCOUNT	HUD signed Commitment Form HUD-53037	Director, Office of Loan Guarantee, or designee
0223	Indian Housing Block Grants – Title VI Indian Federal Guarantee – Program Account	HUD signed Commitment Form HUD-53037	Director, Office of Loan Guarantee, or designee
0233	NATIVE HAWAIIAN HOUSING LOAN GUARANTEE SECTION 184A PROGRAM ACCOUNT	HUD signed Commitment Form HUD-53037	Director, Office of Loan Guarantee, or designee
0235	NATIVE HAWAIIAN HOUSING BLOCK GRANT	Joint execution of HUD-52734-C (Funding Approval Agreement)	Assistant Secretary for PIH or designee

Office of Public and Indian Housing
Allotment Holder: Sandra B. Henriquez
Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0235	Training and Technical Assistance Assignment of Funds	Joint execution of HUD-730 (Award Modification of IAA); SF30 (Amendment of Solicitation/Modification of Contract) or HUD-10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services); SF26 (Order for Services and Supplies); HUD signed OF347 (Order for Supplies or Services)	Contracting Officer in OCPO
	Training and Technical Assistance Assignment of Funds (Grant Agreement)	Joint execution of HUD-1044 (Assistance Award/Amendment)	Deputy Assistant Secretary, Office Director or designee
		HUD signed SF-182 (Request, Authorization, Agreement, and Certification of Training)	Training Division Director or designee
0237/0320	HOUSING FOR PERSONS WITH DISABILITIES (Housing for Special Populations)		
	Mainstream Voucher Contract Renewal	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
0237/0320	Supportive Housing for Persons with Disabilities	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee

Office of Public and Indian Housing
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0237	Mainstream Voucher Amendments	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
	TENANT-BASED RENTAL ASSISTANCE		
0302	Disaster HAP	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
0302	Disaster Administrative Fees	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
0302 (0319)	HOUSING CERTIFICATE FUND Tenant –Based Rental Assistance		
	Tenant Protection Vouchers	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
	Voucher Conversion	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
	Family Unification Program	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee

Office of Public and Indian Housing
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0302 (0319)	Public Housing Relocation/Replacement	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit HUD-52520A	Financial Management Center Director or designee
	Preservation	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
	Preservation Enhanced	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
	Veterans Affairs Supportive Housing Vouchers	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
	Non-Elderly Disabled Incremental Vouchers	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
0302 (0319)	Section 8 Contract Renewals	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
0302 (0319)	Family Self-Sufficiency Coordinators	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
0302 (0319)	Section 8 Administrative Fees	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee

Office of Public and Indian Housing
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0302 (0319)	Section 8 Administrative Fees – Contract Renewal Administrative Fees	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Director or designee
0303	PROJECT-BASED RENTAL ASSISTANCE	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Division Director or designee
0303 (0319)	Moderate Rehabilitation Contract Renewals (Housing Certificate Fund)	HUD signed notification letter with attached HUD-52520A (Consolidated ACC) and amended Funding Exhibit	Financial Management Center Division Director or designee

Office of Public and Indian Housing
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0304	PUBLIC HOUSING CAPITAL FUND		
0304	Formula Grants	Joint execution of HUD-52840-A, (Capital Fund Program Amendment to ACC)	PH Field Office Director or designee
0304	Emergency/Disaster Funding Katrina-Rita Redevelopment	Joint execution of HUD-52840-A, (Capital Fund Program Amendment to ACC)	PH Field Office Director or designee
0304	Neighborhood Networks	Joint execution of HUD-1044 (Assistance Award/Amendment)	PH Field Office Director or designee
0304	Resident Opportunity and Self Sufficiency Program Tenant Opportunities Program	Joint execution of HUD-1044 (Assistance Award/Amendment)	PH Field Office Director or designee
0304	Technical Assistance	Joint execution of HUD-730 (Award Modification of IAA); SF30 (Amendment of Solicitation/Modification of Contract) or HUD-10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services); SF26 Order for Services and Supplies); HUD signed OF347 (Order for Supplies or Services)	Contracting Officer in OCPO
		Joint execution of HUD-1044 (Assistance Award/Amendment)	Deputy Assistant Secretary, Office Director or designee

Office of Public and Indian Housing
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0304	Administrative and Judicial Receivership Assistance	Joint execution of HUD-730 (Award Modification of IAA); SF30 (Amendment of Solicitation/Modification of Contract) or HUD-10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services);SF26 (Order for Services and Supplies); HUD signed OF347 (Order for Supplies or Services)	Contracting Officer in OCPO
		Joint execution of HUD-1044 (Assistance Award/Amendment)	Deputy Assistant Secretary, Office Director or designee
0304	Financial and Physical Assessments	Joint execution of HUD-730 (Award Modification of IAA); SF30 (Amendment of Solicitation/Modification of Contract) or HUD-10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services); SF26 (Order for Services and Supplies); HUD signed OF347 (Order for Supplies or Services)	Contracting Officer in OCPO
		Joint execution of HUD-1044 (Assistance Award/Amendment)	Deputy Assistant Secretary for REAC or designee

Office of Public and Indian Housing
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Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0304	Neighborhood Networks Technical Assistance	<p>Joint execution of HUD-730 (Award/Modification of IAA); SF30 (Amendment of Solicitation/Modification of Contract) or HUD-10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services); SF26 (Order for Service and Supplies); HUD signed OF347 (Order for Supplies or Services)</p> <p>Joint execution of HUD-1044 (Assistance Award/Amendment)</p>	<p>Contracting Officer in OCPO</p> <p>Deputy Assistant Secretary (DAS), Office Director or designee</p>
0305	Public Housing Capital Fund Competitive Grants (ARRA)	HUD signed HUD-52840-A (Capital Fund Program Amendment to ACC)	Public Housing Field Office Director, or designee
0305	Public Housing Capital Fund Formula Grants (ARRA)	HUD signed HUD-52840-A (Capital Fund Program Amendment to ACC)	Public Housing Field Office Director, or designee

Office of Public and Indian Housing
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
	PREVENTION OF RESIDENT DISPLACEMENT		
0311	Katrina HAP Disaster Displacement HAP	HUD signed notification letter with attached HUD-52520A (Consolidated ACC), and Funding Exhibit	Financial Management Center Director or designee
0311	Katrina Administrative Fees Disaster Displacement Administrative Fees	HUD signed notification letter with attached HUD-52520A (Consolidated ACC), and Funding Exhibit	Financial Management Center Director or designee
0342	Permanent Supportive Housing	HUD signed notification letter with attached HUD-52520A (Consolidated ACC), and Funding Exhibit	Financial Management Center Director or designee

Office of Public and Indian Housing
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APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
	NATIVE AMERICAN HOUSING BLOCK GRANTS		
0313	Technical Assistance Funds	<p>Joint execution of HUD-730 (Award Modification of IAA); SF30 (Amendment of Solicitation/Modification of Contract) or HUD-10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services); SF26 (Award/Contract); HUD signed OF347 (Order for Supplies or Services)</p> <p>Joint execution of HUD-1044 (Assistance Award/Amendment)</p> <p>HUD signed SF-182 (Request, Authorization, Agreement and Certification of Training)</p> <p>FedTraveler (Authorized Travel Order)</p>	<p>Contracting Officer in OCPO</p> <p>Deputy Assistant Secretary, Office Director or designee</p> <p>Training Division Director or designee</p> <p>Authorizing Official or designee</p>

Office of Public and Indian Housing
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Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0313	National American Indian Housing Council	Joint execution of HUD-1044 (Assistance Award/Amendment)	Assistant Secretary for PIH or designee
0313	Indian Housing Block Grants – Turtle Mountain Tribe	Joint execution of HUD-52734-B (Funding Approval/Agreement)	ONAP Administrator or designee
	Native American Housing Block Grants		
0327	Native American Housing Block Grant – Competitive (ARRA)	HUD signed HUD-52734-B (Funding Approval/Agreement)	ONAP Administrator or designee
0327	Indian Housing Block Grant – Formula	HUD signed HUD-52734-B (Funding Approval/Agreement)	ONAP Administrator or designee
0327	Native Hawaiian Housing Block Grant	HUD signed HUD-52734-C (Funding Approval/Agreement)	Assistant Secretary for PIH

Office of Public and Indian Housing
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Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0402	Transformation Initiative – Technical Assistance	<p>Award/Modification of Interagency Agreements -Jointly signed HUD-730</p> <p>Assistance Award/Amendments -Jointly signed HUD-1044</p> <p>Order for Supplies or Services -HUD signed OF-347</p> <p>Award/Contracts -Jointly signed SF-26</p> <p>Amendment of Solicitation/Modification of Contract -Jointly signed SF-30</p> <p>Requisition for Supplies, Equipment, Forms, Publications, and Procurement Services (Over \$3000)</p>	<p>Award/Modification of Interagency Agreements -OCPO Contracting Officer</p> <p>Assistance Award/Amendments -Assistant Secretary or designee</p> <p>Order for Supplies or Services -OCPO Contracting Officer</p> <p>Award/Contracts -OCPO Contracting Officer</p> <p>Amendment of Solicitation/Modification of Contract -OCPO Contracting Officer</p> <p>Requisition for Supplies, Equipment, Forms, Publications, and Procurement Services</p>

Office of Public and Indian Housing
Allotment Holder: Sandra B. Henriquez
Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
0402	Transformation Initiative – Technical Assistance (CONT)	-HUD signed HUD-10.4 Requisition for Supplies, Equipment, Forms, Publications, and Procurement Services (Under \$3000) -Fully executed HUD-10.4	-OCPO Contracting Officer Requisition for Supplies, Equipment, Forms, Publications, and Procurement Services (Under \$3000) -Charge Card Holder
4104	INDIAN HOUSING LOAN GUARANTEE FINANCING ACCOUNT	HUD receipt of claim request with accompanying HUD-53039 (Indian Loan Guarantee Certificate)	Director, Office of Loan Guarantee, or designee
4244	INDIAN HOUSING BLOCK GRANT LOAN GUARANTEE FINANCING ACCOUNT Title VI: Indian Federal Guarantee Program	HUD receipt of valid claim with accompanying HUD-27011(Single Family Application for Insurance Benefit)	Director, Office of Loan Guarantee, or designee
4351	NATIVE HAWAIIAN HOUSING LOAN GUARANTEE – FINANCING ACCOUNT	HUD receipt of valid claim with accompanying HUD–27011 (Single Family Application for Insurance Benefit) and HUD-53039 Indian Loan Guarantee Certificate	Director, Office of Loan Guarantee, or designee

Office of Public and Indian Housing
Allotment Holder: Sandra B. Henriquez
Funds Control Officers: Ricky Valentine

APPROPRIATION ACCOUNT	PROGRAM / ACTIVITY NAME	POINTS OF OBLIGATION	OFFICIAL WHO SIGNS OBLIGATING DOCUMENT
70X0702	FEMA/HUD DHAP	HA Notification Letter, DHAP Grant Agreement, and Funding Exhibit	FEMA Grant's office official or designee
4098	Low Rent Public Housing	<p>Joint execution of HUD-730 (Award Modification of IAA); SF30 (Amendment of Solicitation/Modification of Contract) or HUD-10.4 (Requisition for Supplies, Equipment, Forms, Publications and Procurement Services); SF26 (Order for Service and Supplies); HUD signed OF347 (Order for Supplies or Services)</p> <p>Joint Execution of HUD- 1044 (Assistance Award/Amendment)</p>	<p>Contracting Officer in OCPO</p> <p>Deputy Assistant Secretary for REAC or designee</p>

SALARIES AND EXPENSES
(Points of obligation vary by object class)

APPROPRIATION ACCOUNT(S)	OFFICE NAME	ALLOTMENT HOLDER	FUNDS CONTROL OFFICER
0333, 0335	Office of the Chief Human Capital Officer	Karen Newton Cole Acting Chief Human Capital Officer	Michelle Gaston Director, Budget and Services Division Donna Nickens Budget Officer Wandra Simmons Director, Budget Services Division
0333, 0335	Office of Chief Financial Officer	David P. Sidari Acting Chief Financial Officer	Michelle R. Proctor-Hall Director, OCFO Management Staff Laura Moore-Rush Management Analyst, OCFO Management Staff Tiffani N. Henry Management Analyst Nina M. Coward Administrative Officer
0333, 0335, 0338	Office of Community Planning and Development	Mercedes Marquez Assistant Secretary	Lisa A. Abell Director, Budget Division Frances Bush, Acting Deputy

			Assistant Secretary for Operations Clifford Taffet General Deputy Assistant Secretary
0333, 0334, 0335	Office of Housing-Federal Housing Administration	Carol J. Galante Acting Assistant Secretary/Federal Housing Commissioner	Brenda Davis Director, Office of Budget and Field Resources (Program Accounts) George Rabil FHA Comptroller (Financing and Liquidating Accounts)

SALARIES AND EXPENSES
(Points of obligation vary by object class)

APPROPRIATION ACCOUNT	OFFICE NAME	ALLOTMENT HOLDER	FUNDS CONTROL OFFICER
0341, 0335	Office of Healthy Homes and Lead Hazard Control	Jon L. Gant Director	Jeffrey Simpkins Budget Officer Warren Friedman (Alternate) Senior Advisor to the Director
0333, 0335, 0340	Office of Fair Housing and Equal Opportunity	John Trasvina Assistant Secretary	Cynthia O. Jones Director, Budget Division Charles Montgomery Director, Office of Management, Planning and Budget
0335	Office of Departmental Operations and Coordination	Inez Banks-Dubose Director	Sandra Green Management Analyst Lawanda Young

0333	Office of the Secretary	Tawanna Preston-Handon Executive Operations Officer	Karen Lake Administration Officer
0335	Office of Field Policy and Management	Patricia Hoban-Moore Director	Paul A. Scott Deputy Director Nelson R. Bregon Associate Deputy Secretary Brenda R. Weston Management Operations Specialist
0336, 0335	Government National Mortgage Association	Theodore W. Tozer President	Michael J. Najjum, Jr. Senior Vice President Office of Finance

SALARIES AND EXPENSES
(Points of obligation vary by object class)

APPROPRIATION ACCOUNT	OFFICE NAME	ALLOTMENT HOLDER	FUNDS CONTROL OFFICER
0335	Office of the Chief Procurement Officer	Jemine A. Bryon Chief Procurement Officer	Priscilla Lewis Assistant Chief Procurement Officer for Budget and Administration

<p>0333, 0335, 0339</p>	<p>Office of Policy Development and Research</p>	<p>Raphael Bostic Assistant Secretary</p>	<p>Patrick Tewey Director, Budget, Contracts and Program Control Division</p>
<p>0333, 0335, 0337</p>	<p>Office of Public and Indian Housing</p>	<p>Sandra B. Henriquez Assistant Secretary</p>	<p>Ricky Valentine Director, Budget Administration Division</p>
<p>0333, 0335</p>	<p>Office of General Counsel</p>	<p>Helen Kanovsky General Counsel</p>	<p>David L. Weaver Director, Budget and Contracts Division</p>

SALARIES AND EXPENSES
(Points of obligation vary by object class)

APPROPRIATION ACCOUNT	OFFICE NAME	ALLOTMENT HOLDER	FUNDS CONTROL OFFICER
0335	Office of Departmental Equal Employment Opportunity	Michelle A. Cottom Acting Director	Dianne D. Taylor Administrative Officer
0335	Office of Sustainable Housing and Communities	Shelley R. Poticha Director	Zuleika K. Morales-Romero Director, Grants and Budget Division

Working Capital Fund
(Points of obligation vary by object class)

4586	Office the Chief Information Officer	Jerry Williams Chief Information Officer	Juanita M. Galbreath Deputy CIO, Cybersecurity & Privacy Kevin R. Cooke Deputy CIO

**SUMMARY LISTING OF AUTHORITIES
APPLICABLE TO HUD FUND CONTROL DIRECTIVES**

- Money and Finance. Title 31, United States Code:
 - Sections 1341-1342, 1349-1351, 1511-1519 (part of the Antideficiency Act, P.L. 97-258, as amended).
 - Sections 1101, 1104-1108, 3324 (part of the Budget and Accounting Act, 1921, as amended).
 - Sections 1501-1502 (part of section 1311 of the Supplemental Appropriations Act of 1950).
 - Sections 1112, 1531, 3511-3512, 3524 (part of the Budget and Accounting Procedures Act of 1950).
- Title X of P.L. 93-344, found at 2 USC 681-688.
- Supplemental Appropriations Act of 1950
- Budget and Impoundment Control Act of 1974, “Line Veto Act” (31 USC 1400-1407)
- Federal Managers’ Financial Integrity Act (FMFIA) of 1982, P.L. 97-255
- Prompt Payment Act Amendments of 1988, P.L. 100-496, 31 USC 3902
- Chief Financial Officers (CFO) Act of 1990, P.L. 101-579
- Federal Credit Reform Act of 1990
- Government Management Reform Act of 1994 (Title IV - Federal Financial Management Act of 1994)
- Part 4 of the OMB Circular No. A-11, “Preparation, Submission and Execution of the Budget” and related OMB guidelines
- OMB Circular No. A-123, “Management’s Accountability and Control”
- OMB Circular No. A-127, “Financial Management Systems”

APPENDIX NO. 2

- OMB Circular No. A-129 “Policies for Federal Credit Programs and non-Tax Receivables
- GAO Core Financial System Requirements
- Principles of Federal Appropriations Law. GAO is currently developing a comprehensive listing of all authorities cited in Principles of Federal Appropriations Law, Volumes 1-4.
- JFMIP Core Financial Systems Requirements (Funds Management Section)
- GAO Principles of Federal Appropriations Law
- Treasury Financial Manual (TFM) Vol. 1 Part 2 Chapter 4200
- SFFAS 5 “Accounting for Liabilities of the Federal Government”
- SFFAS 7 “Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting”

**ADMINISTRATIVE CONTROL OF FUNDS HANDBOOK
TERMS AND DEFINITIONS**

The terms used in this Handbook or any supplemental instructions shall generally have the same meaning as those defined in Office of Management and Budget OMB, Circular No. A-11, Revised, July 25, 2003.

ALLOTMENT

All authorizations issued on behalf of the Secretary to specified HUD officials to commit, obligate and expend funds pursuant to apportionments, reappportionments or other statutory authority.

ALLOTMENT HOLDER

Represents the holder of the Allotment, usually Assistant Secretary, who will further distribute funds to a Program Class or Budget Object Classification.

APPORTIONMENT

An apportionment is a plan, approved by OMB, to spend resources provided by law. The law providing the resources may be a permanent law (mandatory appropriations), one of the 13 annual appropriations acts, a supplemental appropriations act, or a continuing resolution. The apportionment also identifies meaningful program reporting categories that agencies will report obligations against in their SF 133 Reports on Budget Execution and Budgetary Resources.

APPROPRIATION

An appropriation is an act of Congress that provides the legal authority for federal agencies to incur obligations and make payments from the Treasury for specified purposes. An appropriation for a given activity is generally not made until the authorization is enacted by Congress.

BUDGET AUTHORITY

Authority provided by law to enter into obligations, which will result in immediate or future outlays involving Government funds.

CARRYOVER FUNDS

Carryover funds are unexpired multi-year and no-year funds that have not been obligated as of the end of a fiscal year; but which are available to carryover for apportionment, allotment and obligation in the next fiscal year. (Expiring annual and multi-year funds that have not been obligated by fiscal year-end are not available to carryover for apportionment, allotment and obligation the following fiscal year.)

APPENDIX NO. 3

COMMITMENT

A commitment is the setting aside or reservation of funds to assure the availability of funds for pending funding actions for the planned purchase of goods or services, the award of grants or subsidies, or other authorized purposes. As pre-obligations a commitment of funds is an internal administrative process that is not legally binding.

CONTRACT AUTHORITY

Contract authority is a type of budget authority that is authorized by statute to permit obligations to be incurred in advance of appropriations or in anticipation of receipts to be credited to a revolving fund or other account. (By definition, contract authority is unfunded and must subsequently be funded by an appropriation to liquidate obligations incurred under the contract authority, or by the collection and use of receipts.) Since the passage of the Congressional Budget Act of 1974, it is not in order for either House of the Congress to consider any bill that provides new contract authority for HUD programs unless that bill also provides that such new authority will be effective only to the extent or in such amounts as provided in appropriation acts.

DEFERRAL

A deferral is any action or inaction by an officer of the United States Government that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budget authority. Deferrals must receive prior approval from OMB. A deferral request within the Department, may result from policy decisions to obligate apportioned funds provided for a specific purpose or project at a pace slower than intended by Congress. (However, the Department is not required to report as deferrals normal internal management actions that affect the timing of obligations for reasons related to the routine financial management of a program or project or to comply with procurement regulations or sound procurement practices.)

DIRECT LOAN

A disbursement of funds (not in exchange for goods or services) by the Government to a non-Federal borrower that is contracted to be repaid with or without interest, or either of the following transactions: direct Federal participation in loans privately made or held; and purchase of private loans through secondary market operations. A direct loan is counted against the annual limitation when the principal amount is obligated. For direct loans, gross obligations means the amount obligated during a fiscal year, without reductions for such items as repayments, sale of loan assets, defaults, or forgiveness.

FUND ASSIGNMENTS

The administrative distribution of program funds to the Regional Directors and the further distribution of such funds to field offices. Fund assignments are not

control devices but rather a means of distributing available authority. They are, therefore, not considered allotments, and the use of funds in excess of an assigned amount shall not be considered a violation of Section 3679 of the Revised Statutes, as amended. However, such use is subject to administrative review and discipline under paragraphs 5-3 and 5-4 of this Handbook.

GROSS OBLIGATIONS

All accounting reports and presentations to the Congress will show obligations on a gross basis. This means that all downward adjustments of prior year obligations are to be shown in the accounts and in the Budget as recovery of prior year obligations. All obligations will be shown as new obligations incurred whether or not the obligations are of prior year funds. However, these rules do not apply to recoveries of obligations made during a given year. For example, a cancellation of a Fiscal Year (FY) 2005 commitment may continue to be reused in FY 2005 without showing as an additional obligation. (See also “Direct Loan” and “Guaranteed Loan” for specific meanings in those contexts.)

GUARANTEED LOAN

A guaranteed loan is the principal amount of any loan for which the Government pledges to pay part or all of the loan principal and interest to a lender or holder of a security, in the event of default by a third party borrower. For the purposes of credit control, the term includes agreements in the form of loan insurance, i.e., a program to pool risks, pledging the use of insurance premiums, and, under some circumstances, other resources to secure a lender against default by a borrower. The term also includes direct Federal loans that the government has sold under guarantee or repurchase agreements. For loan guarantees, gross commitments means the amount committed during a fiscal year, without reductions for such items as repayments, prepayments, sale of guaranteed loans, or defaults (see “commitment” above).

OBLIGATION

An obligation is a binding agreement that will require an outlay or expenditure of funds, immediately or in the future (Section 3-10 contains the same definition). For specific guidance regarding obligations, see Sections 3-11 through 3-24.

PROGRAM FUNDS

All obligational authority, whether provided by appropriations or in the form of borrowing, lending, or contract authority, available for grants, loans or other forms of financial assistance under any program of the Department. “Program funds” shall not include appropriations to liquidate contract authority. The term shall include the authorization for contracts and grants for research, and for other special purposes or activities that may be specifically budgeted as “program funds.”

APPENDIX NO. 3

RESCISSION

A rescission is enacted legislation canceling budget authority previously provided by the Congress, prior to the time when the authority would otherwise have expired.

STAFF EXPENSE FUNDS

All funds which are appropriated or otherwise made available for personal services and related costs of travel, space, equipment, supplies, and similar operating expenses of any part of the Department, including interagency agreements and other contracts for the performance of services where such agreements or contracts are not made in the course of carrying out a program and funded from program funds.

SUBALLOTMENT

The allotment by a prior allotment holder of a specified part of the authority conveyed by an allotment subject to the conditions and limitations applicable to the original allotment. The issuance of a suballotment transfers primary responsibility for compliance with the Antideficiency Act to the suballotment holder.