
CHAPTER 2. FIELD OFFICE FISCAL YEAR-END REQUIREMENTS

- 2-1. PURPOSE. The purpose of this Chapter is to provide Field Offices with: (1) specific instructions for the processing of program and salaries and expense documents used to reserve, obligate and disburse funds; and (2) cut-off dates for processing such documents applicable to the fiscal year being closed, as set forth in the following paragraphs.
- 2-2. RESERVATION/OBLIGATION OF FUNDS
- a. Cut-off Date For Processing Reservation and Obligations. All documentation signed on or before September 30 for reserving or obligating funds, or adjusting previously established reservations and obligations, regardless of the program involved, including Salaries and Expenses, must be received by the Regional Accounting Division (RAD) or the Office of Finance and Accounting (OFA) as applicable, no later than the close of business of the third working day in October, unless prior arrangements have been made with the originating office and the appropriate accounting office. See paragraph 4-3b, for the handling of unobligated reservations at September 30.
 - b. Valid Obligating Documents. In order to be considered as valid obligations as of September 30, all contracts, agreements, reservations considered an obligation, purchase orders or other obligating documents must be signed and dated on or before September 30. Telephone requests for obligation of funds will not be accepted, nor will backdating of documents be permitted. Prevalidation of funds is not considered an obligation of the Department and will not be included in the official accounting records at fiscal year-end. Refer to HUD Handbook 1900.20 REV, "Incurring, Recording and Adjusting Obligations" and the appropriate program handbooks for a definition of what constitutes a valid obligation.
 - c. Timeliness of Submission. The processing and forwarding of obligating documents should not be delayed. but should be submitted to the appropriate accounting office as soon as the documents are prepared and/or approved. Any large volume of activity occurring at the end of the fiscal year results in numerous transactions being recorded, summarized and reconciled in September and October, which may have an adverse effect on the preparation and timeliness of the fiscal year-end reports. Field Office Managers and Supervisors should begin planning the fiscal year-end activity early in the fourth quarter of the fiscal year in order to avoid a high volume of documents being processed during the last two weeks of September.

2-3. ADMINISTRATIVE EXPENSES (SALARIES AND EXPENSES APPROPRIATION)

a. Travel Documents. See Travel Handbook 2300.2 REV.

- (1) Travel Vouchers, U.S. Government Transportation Requests (TRs) and unused airline tickets for September and all prior months or local and/or per diem travel, training, change of station, conference fees, etc., must be properly approved and submitted directly to the RAD by COB of the second working day in October.

Travel Authorizations for Permanent Change of Station. A [HUD-25](#). Travel Order - Request and-
Authorization, with a
HUD-21005, Supplement to Official Travel Order and a
HUD-21004, Service and Reimbursement Agreement Moving
Expense Allowances, must be approved and submitted to the
RAD for obligation before September 30 for all moves
scheduled to begin on or before September 30.

- b. Training. SF-182, Request, Authorization, Agreement and Certification of Training, must be processed for all training to be charged to the fiscal year ending September 30, and should be received by the RAD no later than close of business (COB) of the second working day of October. Requests for reimbursement on SF-1034, Public Voucher for Purchases and Services Other Than Personal, to be charged to the fiscal year ending September 30, also must be received by the RAD no later than the second working day of October.
- c. Obligations and Receiving Documents. Purchase orders, Government Bills of Lading, contracts, printing requisitions, General Services Administration requisitions, certified invoices, etc., must be dated on or before September 30 to properly obligate the funds. All documents must be received by the RAD no later than COB of the second working day of October. Field Office staff should coordinate the submission of the documents through their Administration Division.
- d. Imprest Funds. Imprest funds should be closed for the fiscal year no later than 4:00 p.m. on the last workday in September, and a reconciliation and certification of the cash and voucher receipts performed. The reconciliation and certification should be made by the Principal Cashier in the presence of the Alternate Cashier, and approved by the Director of the Administration Office. The final imprest replenishment voucher for the current fiscal year, and a copy of the certification and reconciliation for the total Imprest Fund shall be forwarded to the RAD by close of business of the second working day in October. No current fiscal year transactions may be paid from the Imprest Fund after 4:00 p.m. of the last workday in September. Cashiers shall submit reimbursement vouchers on a current basis to the RAD
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during the month of September. Replenishment vouchers received by the RAD on or before the fifth workday prior to the end of September will be scheduled for payment in September. Refer to Imprest Fund Handbook 1925.2 REV.

- e. Other Administrative Obligations and Costs. The Administrative Services Division or Administration Divisions that have the responsibility for entering obligations into the HAAS will enter the transactions necessary to obligate equipment rental charges, communications costs, printing costs etc for the year being closed. The Administrative Services Divisions or Administration Divisions that do not have the responsibility for entering obligations into the HUD Administrative Accounting System (HAAS) will provide the RAD with the data necessary to enter obligations for the above items. Memoranda and documentation setting forth the dollar value of the usage of ADP services, reproduction and machine rentals, telegraphic and Western Union Services, GSA Work Orders, Credit Reports, Motor Pool and Store Supplies, etc., must be received by close of business of the second workday in October and must have been dated on or before September 30.
- 2-4. REMITTANCES AND COLLECTIONS. All checks, cash, and other remittances which are sent to the RAD for deposit to the HUD accounts must be submitted to the RAD daily. All remittances and collections applicable to the fiscal year being closed must be received by the RAD no later than the close of business of the last working day in September. This does not include collections that are received and deposited directly by Field Offices (see paragraph 2-9).
- 2-5. REQUISITIONS FOR PAYMENT. All requisitions for disbursement of program funds which are due and payable in the month of September should be promptly forwarded to the RAD or Office of Finance and Accounting, as appropriate, for payment at least 5 working days before the end of September. Any requisitions received after that time cannot be guaranteed for payment by the end of September.
- 2-6. LETTERS OF CREDIT. Authorizations to issue, amend or revoke Letters of Credit with an effective date of September 30, or prior, should be received by the RAD no later than September 20 of each year. If additional requests to issue Letters of Credit are expected to be approved after the 20th of September. Prior arrangements must be made with the RAD in order to assure processing during September.
- 2-7. UNPAID REAL ESTATE TAXES. To the extent that taxing authorities provide bills to the local HUD Offices on a timely basis, all unpaid invoices for the payment of State and Local real estate taxes, which are due and payable on or before September 30, should be forwarded to the RAD by the 10th workday of September, to ensure payment to the taxing authority by the required payment date.
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2-8. PROPERTY SALES. /1/

- a. Home Properties. Closing papers on all sales of acquired home properties closed through September 30 must be mailed to the Director, Mortgage Insurance Accounting, OFA, Attention: Post Insurance Division, Real Property Branch, Single Family Section. See HUD Handbook 4045.1, paragraph 7-2.
- b. Multifamily Projects. Closing documentation on all sales of multifamily projects closes through September 30, must be mailed to the Director, Mortgage Insurance Accounting, OFA, Attention: Post Insurance Division, Real Property Branch, Multifamily Section.

2-9. SCHEDULE OF COLLECTIONS. Schedules of collections and related deposit tickets covering the last workday of September, must be identified as the final deposit schedule for September, and mailed on the last workday of September. The Schedules of collection and deposit tickets shall be mailed on the last workday of September to:

Director, Mortgage Insurance Accounting, OFA
Attention: Cash and Securities Section
P.O. Box 23299
Washington, DC 20026-3299

See Handbook 4045.1, paragraph 7-3.

- /1/ By September 1 of each year the Assistant Secretary for Administration shall issue a notice establishing specific cut-off dates for the submission of the financial and accounting information required by this Handbook applicable to the fiscal year being closed.