U.S. Department of Housing and Urban Development

Office of the Chief Financial Officer
Deputy Assistant CFO for Accounting

Special Attention of:

US Department of Housing and Urban Development Agency Wide

Transmittal for Handbook No.: 2019.2 REV 1

Issued: October, 2021

1. **This Transmits**:

OCFO Handbook 2019.2 REV 1 Allowance for Loss Policy

This policy sets forth the policy which the U.S. Department of Housing and Urban Development's (HUD) Office of Chief Financial Officer (OCFO) will implement to set the Allowance for Loss rate on non-loan receivables.

2. Implementation:
This handbook is effective immediately as of October 2021.

3. Filing Instructions:
Publish Handbook 2019.2 REV 1, dated October 2021 to HUDCLIPS

Distribution: W-3-1

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