
CHAPTER 16. DISBURSEMENTS

SECTION I - POLICY

- 16-1 General. Following acquisition, action is taken to protect the property and maintain the property until its sale or transfer to another owner. Unless the function is retained by the Field Office, HUD uses one of two commercial sources to manage single family acquired properties from acquisition to sales closing. The commercial sources are Real Estate Asset Managers (REAMs) and Exclusive Listing Brokers (ELBs), commonly referred to as property managers.
- 16-2 Property management functions typically include duties such as performing periodic inspections of single family acquired property to determine its condition and ensuring that any required maintenance is performed to maximize profits or to minimize losses when final disposition action is taken. Disbursement transactions made in support of these functions are monitored, reviewed, and authorized by the Field Office in accordance with stringent fiscal and internal controls. The exhibit at the end of the chapter summarizes the types of disbursements and corresponding post codes for single family properties.

SECTION II - INTERNAL CONTROL OBJECTIVES

- 16-3 Each Form SAMS-1106, Invoice Transmittal, is accompanied by a proper invoice and any other approved documentation that supports the disbursement.
- 16-4 Necessary, Original Signatures. The Form SAMS-1106 contains the necessary signatures and the signatures are original and not facsimile.
- 16-5 Forms SAMS-1106 and attached invoices are reviewed to verify the quantity of items and unit price and to ensure the mathematical accuracy of computations.
- 16-6 A copy of each Form SAMS-1106 sent to HUD's contractor for SAMS is retained by the Field Office.
- 16-7 Segregation of duties is established and maintained. Within each Field Office, the Field Office Manager and the CPO or designee are responsible for ensuring that a segregation of duties is maintained as required by this chapter. The following functions must be assigned to and accomplished by different individuals:
- A. Initiation of purchase orders or formal contracts.
 - B. Approval and acceptance of goods or services.
 - C. Certification to the accuracy of the prepared disbursement request. The authorized Certifying Officer does not have data

entry access to SAMS and is not organizationally assigned as a member of the Field Office Property Disposition Branch.

See paragraph 1-12 for a discussion of internal controls in small offices.

- 16-8 A system is in place for an independent review of each Form SAMS-1106 to ensure that each related disbursement is fully supported, and the disbursement is verified in the Single Family Accounting Management System (SAMS).

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- 16-9 All SFPD disbursements are valid, reasonable, appropriately documented and authorized, and comply with procurement and program guidelines. Only authorized vendors are used. Upon authorization, disbursements are processed promptly. Appropriate segregation of duties is maintained between authorization and processing of disbursements.

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SECTION III - PROCEDURES FOR PROCESSING DISBURSEMENTS

- 16-10. General Disbursement transactions processed by Field Offices originate from single family acquired property transactions (i) initiated in the Field Office or (ii) submitted by property managers or closing agents. SAMS is used to track and authorize disbursement transactions related to all single family acquired property disposition actions. Real estate property tax disbursements are addressed in Chapter 5. Refer to the SAMS User Handbook for instructions for using SAMS to process disbursement transactions and for completing various SAMS forms. While using SAMS, however, it is important that Field Offices exercise sound internal controls over transactions processed and over related payment authorizations.

- 16-11. Complying with Procurement Regulations.

A. Field Office Compliance. It is HUD's policy to comply with all applicable procurement regulations while purchasing single family goods and services. Departmental policy regarding Field contracting is contained in Handbook 2210.16, Regional Contracting.

B. Property Manager Compliance. Property managers are responsible

for complying with provisions of their contracts, including requirements related to disbursement transactions that they process. Field Offices shall employ local procedures for monitoring disbursement actions to ensure contract compliance. These actions are outlined in this chapter.

- C. Closing Agent Compliance. Closing agents are responsible for complying with provisions of their contracts, including payment of allowable closing expenses from sales proceeds. HUD is responsible for reimbursing the closing agent for any allowable closing expenses paid by the closing agent due to insufficient sales proceeds. Payment is made using a Form SAMS-1106 that is processed through the Field Office.

16-12 Complying with the Prompt Payment Act (Public Law 97-177). It is HUD's policy to comply with all requirements set forth in Handbook 1900.29, Prompt-Payment Policy, which establishes HUD's policy with regard to paying for goods and services procured under HUD contracts.

- A. Prompt Payment Invoices. Invoices failing under the provisions of the Prompt Payment Act must be paid within 30 days from final inspection or invoice receipt date, whichever is later. Payments to property managers for contract fees authorized under their contracting authority are in this category.
- B. Non-prompt Payment Invoices. Invoices not covered by provisions of the Prompt Payment Act will be paid within 5 working days from date of receipt by HUD's contractor for SAMS. Payments to subcontractors hired by property managers are in this category.
- C. Prompt Payment Penalties. HUD's contractor for SAMS may reject invoice transmittals which are not prepared in compliance with existing requirements. Rejected invoice transmittals are discussed at paragraph 16-23. When a rejected invoice transmittal is subject to the provisions of the Prompt Payment Act and the payment is made after the prescribed due date, HUD's contractor for SAMS will include the appropriate prompt payment

penalty with the payment. SAMS provides a monthly summary of prompt payment penalty amounts and also details the entity (HUD, the SAMS contractor, property manager, or mortgagee) responsible for the late payment. Headquarters monitors this report and provides guidance to correct problems so that payment of such penalties does not become chronic.

16-13 Authorized Signatures.

- A. Form SF 210, Signature/Designation Card. An authorized Certifying Officer must certify that the disbursement requested through the Form SAMS-1106, Invoice Transmittal, and its attachments is correct and proper for payment. To ensure that only an authorized Certifying Officer approves the disbursement request, Forms SF 210, Signature/Designation Card for Certifying Officer (Appendix 12), for Field Office Certifying Officers must be on file with HUD's contractor for SAMS. If the authorized Certifying Officer's signature on the Form SAMS-1106 does not match that on the SF 210, the SAMS contractor shall reject the disbursement request and return it to the Field Office. The authorized Certifying Officer may not be assigned to the Property Disposition Branch. The contractor is also responsible for verifying that a signature appears on line 17.b., Reviewer's Signature (Chief Property Officer or designee).
- B. Form SAMS-1204, Authorized Signature(s) for Vendor File Maintenance. The Form SAMS-1204, Authorized Signature(s) for Vendor File Maintenance, is used to authorize the signature(s) of the Field Office Manager or designee who will approve the establishment and maintenance of payees, e.g., tradesmen, service vendors, and selling brokers, in SAMS. For internal control purposes, the designee may not be assigned to the Property Disposition Branch. It is expected that the Field Office Manager will designate a person to perform SAMS vendor file maintenance duties. However, should the Field Office Manager elect to fulfill this responsibility as either the primary or alternate reviewer, the authorized signature on the Form SAMS-1204 must be the signature of the Regional Administrator. HUD's contractor for SAMS uses the Form SAMS-1204 to verify the signature of the reviewer on SAMS forms for vendor file maintenance. If the signature on the form does not match, the contractor shall reject the form and return it to the originating Field Office.
1. The line titled Reviewer's Signature (Field Office Manager or designee) on each Form SAMS-1111, Trade/Service Vendor's Information; SAMS-1115, Property Manager/Closing Agent Information (REAM, Exclusive Listing Broker, Closing Agent), SAMS-1116, Selling Broker Information and Certification, and SAMS-1117, Information for Vendor Deactivation, must be signed by the Field Office Manager, designee, or alternate whose signature is on file. HUD's contractor for SAMS is responsible for verifying the authenticity of the reviewer's signature on the vendor file maintenance forms.
 2. The line titled Reviewer's Signature (Chief Property Officer or designee) on Form SAMS-1112, Non-Vendor Payment Information, must be signed by the Chief Property Officer or designee. The contractor is responsible for verifying that a signature appears on that line. However, the Chief Property Officer's or designee's signature is not required to be on file with HUD's contractor for SAMS.

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- C. Cancellation of Forms SF 210 and SAMS-1204. Forms SF 210 and SAMS-1204 shall immediately be canceled any time the person is no longer associated with HUD or is no longer authorized to sign the applicable forms.
1. The Field Office Manager shall revoke signature authority for Forms SAMS-1106 and cancel Form SF 210 by submitting signed memoranda to the Office of Finance and Accounting and to HUD's contractor for SAMS.
 2. The Field Office Manager (or Regional Administrator, as appropriate) shall revoke signature authority for Forms SAMS-1111, SAMS-1115, SAMS-1116, and SAMS-1117 by completing a Form SAMS-1204 and submitting it to HUD's contractor for SAMS.
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16-14 Establishing the Payee (Vendor) in SAMS.

A. Vendor Information Forms.

1. The Chief Property Officer or designee will be responsible for supplying the vendor with appropriate SAMS forms. The term "vendor" is intended to include any person or organization receiving a payment from HUD in exchange for goods or services. (See paragraph 16-14 B.4. for non-vendor payment information.) Vendors will be responsible for completing the forms, attaching the required documentation as set forth below, and returning the package to the Field Office for processing. Required forms are:

SAMS-1111 Trade/Service Vendor's Information

SAMS-1115 Property Manager/Closing Agent
Information

SAMS-1116/1116A Selling Broker Information
and Certification

2. Instructions for completion of Forms SAMS-1111, 1115, and 1116 are printed on the reverse of each form and also

contained in the SAMS User Handbook. In all cases, the Field Office shall ensure that each vendor is informed of HUD's need for accurate and complete information so that payments for goods and services will be forwarded to the proper vendor. Items in the boxes marked "For HUD use only" on these forms must be completed by the Field Office. However, it may be necessary for the Field Office to complete the entire form. The Field Office shall ensure that such instances are confined to situations when it is imperative that transactions related to the Form SAMS-1111, 1115, or 1116/1116A be processed without delay.

3. While these SAMS forms do not authorize payment of vendor invoices, they do provide important controls, including controls to help ensure that only invoices from authorized vendors are paid and that payment is directed to the proper name and address.
4. Vendors in SAMS are specific to the entity which established them. A Field Office can do business with those vendors it deems appropriate and which comply with Departmental requirements. Field Office employees have access to information about only those vendors established by and for their entities and can request payments only for those vendors.

- B. Documentation to Verify Authenticity of Vendor. Documentation to be attached to the SAMS form will vary depending upon the type of vendor to be approved and the vendor's relationship to HUD. Vendors under formal contract to HUD have already been through a review and verification process. Therefore, documentation to be attached to the SAMS form is different than for non-contracted vendors. However, other vendors not under direct contract to HUD (even if they are third parties paid by HUD) will be required to supplement their SAMS form with additional documentation. Refer below to the applicable vendor type for a description of required attachments to the SAMS forms.

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1. NONCONTRACT VENDORS (excluding Selling Brokers). These vendors can be either repair or miscellaneous service vendors using the Form SAMS-1111 or closing agents or property managers not yet under contract using the Form SAMS-1115. Request copies of verification documentation as follows:
 - a. Federal tax identification certificate OR
 - b. Driver's license AND Social Security Card;

- c. If the vendor is a company (including a partnership), a Federal tax identification number should be provided. If the vendor is a sole proprietorship, i.e., a company owned or operated by a single individual, the Federal tax identification number will be the Social Security Number of the owner.
- d. Cover sheet of a recent telephone bill or other alternate documentation, i.e., utility bill or bank statement, showing vendor's name, address, and phone number; and
- e. A copy of local or state business license for vendor's trade, if available.

EXCEPTIONS to these documentation requirements may be made when establishing Federal, state, or local government agencies, utility companies, and homeowners associations as HUD vendors.

- f. Field Offices are not required to obtain support documentation when establishing any Federal, state, or local government agency as a HUD vendor. Also, support documentation is not required to approve public utility companies as authorized vendors. However, the Field Office reviewer must contact government agencies and utility companies by telephone to confirm key information provided on the SAMS vendor form. It is especially important to confirm the remittance address if the agency is using a post office box number.
- g. Documentation requirements will vary for homeowners' associations (HOAs) depending if the HOA is administered under a professional management contract.
 - (1) If an HOA is administered by a management company, Field Offices will define the HOA in SAMS as a HUD vendor in care of the management company's name and address. Checks will be payable to the HOA. Required documentation to the Form SAMS-1111 is:
 - o A Letter of Agreement verifying that the company is authorized to act as the collection agency for the HOA; OR
 - o A copy of that section of the contract between the HOA and the management company that authorizes the management company to collect receipts on behalf of the HOA; AND

- o The Federal tax identification certificate issued to the HOA.
 - (2) If the HOA is not under contract management, Field Offices must obtain a copy of the first page of the HOA's bank statement and a copy of the Federal tax identification certificate when establishing the HOA as a HUD vendor in SAMS.
- 2. CONTRACT VENDORS (excluding Selling Brokers). Vendors who are under formal contract to HUD have already been through a verification process during the contracting process. These vendors include service vendors using the Form SAMS-1111 and property managers/closing agents using the Form SAMS-1115. These vendors will complete their own Form SAMS-1111/1115, as applicable, and submit this form with the required attachments to the Field Office. Required attachments are:
 - a. Copy of Page 1 of the formal HUD contract evidencing authorization by the appropriate contracting official; and
 - b. Cover sheet of a recent telephone bill or other alternate documentation, i.e., utility bill or bank statement, showing vendor's name, address, and phone number.
- 3. SELLING BROKERS. Selling brokers are required to complete Form SAMS-1116/1116A and attach the following for verification purposes:
 - a. Federal tax identification certificate OR
 - b. Driver's license AND Social Security Card;
 - c. Copy of broker's state license;
 - d. Signed Selling Broker Information and Certification, Form SAMS-1116A, appended to Form SAMS-1116; and
 - e. COVER SHEET of a recent telephone bill or other alternate documentation, i.e., utility bill or bank statement, showing vendor's name, address, and phone number.
- 4. NON-VENDOR PAYMENT INFORMATION. The Form SAMS-1112 is used in those instances where HUD must either refund or reimburse funds to payees who are NOT vendors. This form is used in all instances where payments or refunds to purchasers or tenants must be made. It will also apply to any other disbursement to a non-vendor as approved by the

Chief Property Officer.

- a. Establishing a non-vendor in SAMS involves different processing procedures from those discussed above for HUD vendors. Procedures applicable to the Form SAMS-1112 only are:
 - (1) The form must be completed by the property manager, Field Office staff, or the closing agent;
 - (2) It is approved or rejected by the Chief Property Officer (not Field Office Manager);

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- (3) There is no supporting documentation required with this form. However, the Form SAMS-1112 cannot be submitted to HUD's contractor for SAMS unless it is attached to a properly prepared Form SAMS-1106, Invoice Transmittal.

- b. The Form SAMS-1106 must include acceptable supporting documentation to substantiate the payment to the non-vendor. Copies of sales contracts and/or addenda, the HUD-1 Settlement Statement, repair/deposit agreements, lease agreements are examples of acceptable documentation.

- c. Anyone performing a service or supplying materials to HUD, even if paid on a one-time basis, is classified as a "vendor" and must be established in SAMS using the Form SAMS-1111, 1115, or 1116 and applicable procedures discussed in paragraphs (1) through (3) above.

16-15 Review and Approval of Vendor Information. The Field Office Manager or designee shall review, perform all data verification, and approve all Forms SAMS-1111, SAMS-1115, and SAMS-1116, whether prepared by the Field Office or by the contracted HUD agent or vendor. Processing and authorization decisions must be made by the Field Office Manager or designee within three (3) business days of receipt of the documentation package from the vendor. Prior to signing the vendor information form, the Field Office Manager or designee must complete the following steps:

- A. Ensure that the vendor does not already exist in SAMS for the indicated vendor type/category by reviewing SAMS report GB RP EO or, alternately, searching screen GB SR EO.
- B. For all noncontracted vendors, including Selling Brokers,

perform a check against the GSA Debarred, Suspended or Ineligible Vendors and the Limited Denial of Participation Lists.

- C. Perform a review of the Form SAMS-1111, 1115, or 1116, as appropriate, to ensure the following:
1. All sections of the form have been completed. Note: Certain items on each of these forms must be completed by the Field Office.
 2. All required documentation has been attached.
 3. All representations made by the vendor are complete and accurate, as detailed below.

Compare the vendor's name and tax identification number on the form with the corresponding information on:

- a. The Federal and State tax identification certificates and
- b. The state broker's license, if applicable. If the vendor is a company (including a partnership), a Federal tax identification number should be provided. If the vendor is a sole proprietorship, i.e., a company owned or operated by a single individual,

the Federal tax identification number will be the Social Security Number of the owner.

- c. The telephone bill or other alternate documentation specified above.

When conducting a documentation review for small businesses, Field Offices must be aware of the extent to which documentation for the principal owner may overlap with documentation for the owner's business. For this reason, information on the support documentation may not be identical in all respects to that declared on the SAMS vendor application form. For instance, a business name may be used on the vendor application form while the telephone bill will reflect only the principal's personal name. When reviewing documentation for selling brokers, the state license may reflect the broker's name rather than the business name. To compensate for minor dissimilarities in information reflected on the support documentation, Field Office reviewers should

look for consistency in the majority of the information provided. For instance, identical address information and license or tax identification data may suffice to confirm the vendor's authenticity. Reviewers may also cross-check vendor information with the local telephone directory or place a call to the business for further clarification. In most instances, minor discrepancies are not cause for rejection of the vendor application unless the reviewer can find no reasonable correlation to the application information or cannot obtain a reasonable explanation for the discrepancy.

4. If any contracts or agreements are provided, compare the vendor's name, address, phone number, and names of the vendor's principal(s), as noted on the document(s), with those on the form.

Review the response regarding whether the vendor has any relationships with local property disposition staff. Unallowed relationships are discussed at 24 CFR 0.735-203 ("Outside Employment and Other Activities") and 24 CFR 0.735-204 ("Financial Interests").

16-16 Distribution of Approved Forms. Upon verifying all relevant documentation, the Field Office Manager or designee shall sign the form and send the original to HUD's contractor for SAMS for processing.

- A. Facsimile (FAX) copies are not acceptable.
- B. Supporting documentation is for Field Office use only and should be retained in Field Office files. Do not forward supporting documents to HUD's contractor for SAMS.
- C. Forward a copy of all approved forms to the Chief Property Officer.

16-17 Rejected Forms. Return rejected forms to the vendor accompanied by a reason for the rejection.

- A. The Field Office Manager or designee, at his or her option, may work with the vendor to cure the deficiency, provided the rejection may be overcome. However, problems relative to inability to present required documentation

- B. Forward a copy of all rejected forms to the Chief Property Officer.
- 16-18 Changing Vendor Information. Request changes to information for established vendors by submitting a Form SAMS-1111, 1115, or 1116, as appropriate, and relevant documentation indicating the information to be changed, e.g., phone number, address, etc.
- A. Verify, by telephone confirmation with the vendor's principal owner, the information which is being revised.
 - B. Upon verifying all relevant documentation, the Field Office Manager or designee shall sign the form and send the approved original to HUD's contractor for SAMS for processing. FAX copies are not acceptable.
- 16-19 Deactivating Vendors. All requests for vendor deactivations must be initiated (or approved, if vendor initiated) by the Chief Property Officer or designee on a Form SAMS-1117, Vendor Information for Deactivation, and forwarded to the Field Office Manager or designee for signature. Provide a brief explanation for the deactivation, e.g., discontinuation of service, duplicate entry in SAMS, unsatisfactory performance, etc. Forward the form with original signature of the Field Office Manager or designee to HUD's contractor for SAMS.
- 16-20 Monthly Review of Vendor Files. Each month HUD's contractor for SAMS provides a SAMS vendor file report, List of Vendors (GB RP EO), to the Chief Property Officer for distribution to the Field Office Manager or designee.
- A. Review Report. The Field Office Manager or designee is responsible for ensuring the accuracy of the data on the monthly report. Compare the report to copies of the forms submitted to the contractor since the last report was reviewed.
 - B. Discrepancies. If discrepancies are noted, this individual must notify HUD's contractor for SAMS by referring to the form in question and must ensure that corrections are made.
- 16-21 Annual Review and Certification of Vendor Files.
- A. Report Provided Annually. In early October each year, HUD's contractor for SAMS will send the SAMS vendor file report (GB RP EO) to the Chief Property Officer to forward to the Field Office Manager or designee to verify the accuracy of the vendor file. The Field Office Manager or designee is responsible for ensuring the accuracy of the data on the report.
 - B. Review Report. Compare currently authorized vendors identified on retained Forms SAMS-1111, 1115, and 1116 with vendors shown on the SAMS report.
 - C. Additions, Changes, or Deactivations. As necessary, the appropriate SAMS vendor forms shall be completed by the Field Office Manager or designee and confirmed by telephone, as

described above.

- D. Certification and Document Retention. The Field Office Manager or designee shall receive notification annually of the need to review and certify to the accuracy of the report. The certification form provided with the notification

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must be completed by the Field Office Manager or designee and forwarded to the Systems Management Branch, Single Family Property Disposition Division, no later than November 30 of each year.

- E. Performance of Monthly Verification. Performance of monthly verification procedures ensures that minimal effort is required for the annual review and certification of the vendor files.

16-22 Disbursement (Payment) Processing.

- A. Use Form SAMS-1106.

1. Requests for disbursement from property managers, closing agents, and all other vendors and non-vendors (purchasers and tenants) must be submitted on a Form SAMS-1106, Invoice Transmittal. No other form of disbursement request is acceptable. Instructions for completing the Form SAMS-1106 are printed on the reverse of the form. Additional instructions for disbursement processing are provided in the paragraphs below.
2. Upon receipt of invoices or purchase orders which are ready for payment, Field Offices shall assemble and process them in accordance with applicable instructions. Forms SAMS-1106, with supporting documentation and prescribed signatures, shall be forwarded daily to HUD's contractor for SAMS for payment processing.
3. Property managers and closing agents shall prepare Forms SAMS-1106 for related disbursement transactions in accordance with applicable instructions. The completed Forms SAMS-1106 with appropriate documentation attached shall be forwarded to the Field Office for review and approval. If approved, the Field Office shall forward the payment packages to HUD's contractor for SAMS.

- B. Required signatures for Form SAMS-1106. Required signatures for the Form SAMS-1106 are as specified below.

1. Property managers and closing agents, as appropriate, shall prepare a Form SAMS-1106 for disbursement requests

and sign item 17.a.

2. For disbursements initiated by the Field Office, the Field Office shall complete the Form SAMS-1106. Item 17.a. shall be completed by the person who is familiar with the transaction and who has positive knowledge that the related goods or services have been received by HUD.
3. The person who signs item 17.a, however, shall not be the same person who (i) authorized processing of the related purchase order or contract, (ii) approved initial or modified information to be entered into the SAMS data base regarding the purchase order or contract, or (iii) completes item 18 of the Form SAMS-1106 as the authorized Certifying Officer.
4. The Chief Property Officer or designee must sign (not initial) all Forms SAMS-1106 on line 17.b., attesting that the invoice is proper for payment.

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5. The authorized Certifying Officer shall complete item 18 of all Forms SAMS-1106. In addition, the authorized Certifying Officer shall imprint his or her authorization stamp while completing item 18. The authorized Certifying Officer's authorization stamp shall be retained in the possession of the authorized Certifying Officer and shall not be released to any other individual for any purpose.
- C. Review of Form SAMS-1106 and Attachments. Before signing item 17.b., the Chief Property Officer or designee must carefully review the Form SAMS-1106, Form SAMS-1106-C Continuation Form, and any attachments to verify the information contained therein. As an alternative to the Form SAMS-1106-C, Continuation Form, it is acceptable to specify the required information on a separate listing. The listing shall include all information shown in paragraph C.12. for each item. If the review reveals errors, discrepancies, or inconsistencies, the Form SAMS-1106 must be returned to the preparer for correction, including, if appropriate, the attachment of appropriate documentation to validate the payment request and be resubmitted for review.
1. The property manager's non-system generated transmittal number must conform to the required format of: "EONXXX" "FY" "4 digit number".
 - a. Retrieve the List of Transmittal Prefixes Report (GB RP TP) from SAMS to determine the correct prefix (composed of 3 alphanumeric characters and the three

digit Field Office number) for the property manager. Substitute this prefix for "EONXXX."

- b. Identify the fiscal year for "FY."
 - c. Enter a 4 digit sequential number.
 - d. For example, the 21st transmittal prepared in FY 1993 by a Birmingham property manager whose transmittal prefix is LWR409 would be assigned the following transmittal number: LWR409930-021.
2. The vendor's EO-NA identifier and name must appear on lines 5 and 6, respectively, of the Form SAMS 1106. Confirmation of the EO-NA may be made by referring to existing vendor listings and comparing such information to the supporting invoices and other documentation attached to the Form SAMS-1106. The name must be consistent with the name and address found on the attached invoice(s). Alternately, a properly completed and authorized Form SAMS-1111, Trade/Service Vendor's Information; Form SAMS-1112, Non-Vendor Payment Information; Form SAMS-1115, Property Manager/Closing Agent Information (REAM, Exclusive Listing Broker, Closing Agent); or Form SAMS-1116, Selling Broker Information and Certification may be attached to the Form SAMS-1106. Field Offices should remind property managers of possible delays in processing Forms SAMS-1106 for new vendors not yet established in SAMS. Vendor verification procedures require HUD confirmation of the vendor information submitted on Forms SAMS-1111, 1115, or 1116.

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- 3. The payment type must be correctly designated, i.e., "PROMPT PAYMENT," including the start date; "NON-PROMPT PAYMENT;" or "DISCOUNT," including the due date and percentage. Payment requests for property managers' subcontractors are always designated "NON-PROMPT PAYMENT." Payments to property managers for contract fees authorized under their contracting authority are "PROMPT PAYMENT."
 - 4. The "INVOICE NO." must be included and correctly transferred from the original invoice, if the invoice contained such a number. SAMS automatically checks for duplicate invoice numbers.
 - 5. The "PO/CO" (purchase order/contract number), if applicable, must be associated with the vendor's EO-NA identifier. Note: For the disbursement of earnest money, a contract number is not required and should not be

included. This includes earnest money refunds, negative sales proceeds, or refund of excess wire transfers.

6. The "PC" (post code) must be correct. Regular, frequent monitoring of original disbursement documentation is carried out by Headquarters to ensure, among other things, use of appropriate post codes. Failure to use appropriate post codes causes incorrect reporting of expenses.

NOTE: Allocate post code PA (Pre-acquisition) is used for expenditures such as (1) habitability and/or defective paint inspections following the receipt of a request for occupied conveyance or (2) inspections to verify the estimate of damage to a property which the mortgagee has requested to convey in damaged condition. DO NOT USE THIS POST CODE FOR SECRETARY-HELD PROPERTIES (CUSTODIALS) WHICH HAVE BEEN TURNED OVER TO PD FOR CUSTODIAL CARE.

7. The "FHA CASE NUMBER" must be correct and, if a case specific post code is used, established in SAMS.
8. The "AMT. PER PC" must equal the sum of all items charged to the post code.
9. The "INVOICE TOTAL" must equal the sum of all items listed on the invoice.
10. The "TRANSMITTAL TOTAL" must equal the sum of all invoices referenced in and attached to the transmittal.
11. The preparer must sign and date the transmittal.
12. Original invoices (or certified copies) and/or other appropriate documents must be attached. Invoices or attachments must state:
 - a. Name and correct business address of vendor
 - b. Invoice number (correctly noted on Form SAMS-1106, if the invoice contained such a number)
 - c. Date invoice was issued/prepared and/or date of service/delivery of merchandise or goods

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- d. Specific case numbers or property addresses (when applicable)

- e. Amount per type of service, goods or merchandise, per case number/address
- f. Description of goods or services provided
- g. Applicable purchase order or contract number
- h. Appropriate documentation for disbursements described below shall consist of the following:

(1) Lead-based paint.

- (a) Formal Contract. When a formal contract for services to treat lead-based paint is used, the original invoice shall be attached to the Form SAMS-1106.
- (b) Purchase Order. When a purchase order is used, the purchase order shall be attached to the Form SAMS-1106.
- (c) Repair Escrow. In the rare instances that the purchaser has been required to submit an escrow deposit for the treatment of immediate lead-based paint health hazards, the Field Office shall request a refund of the escrow deposit to the purchaser by submitting properly completed Forms SAMS-1106 and SAMS-1112.

(2) Upgrade allowances and sales incentives.

- (a) Upgrade allowances and sales incentives are authorized through the disposition program to pay for authorized repairs within specified limits.
- (b) Repair Allowance. The Form SAMS-1106 shall (i) be annotated with the Repair Allowance repair program type, (ii) include paid receipts conforming to invoice requirements specified above, and (iii) have a properly completed Form SAMS-1112 attached.
- (c) Spruce Up Incentive. A disbursement in payment of a spruce up incentive shall be so identified on the Form SAMS-1106. Appropriate supporting documentation shall be (i) an original invoice if a formal contract was used to initiate the work; (ii) an original or certified true copy of the completed purchase order and/or invoice shall be attached for small purchases.

(3) Reimbursement for taxes subsequent to settlement. Refer to paragraph 16-25 D. for situations in which the Form SAMS-1106 may be

used to pay real estate taxes.

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- (4) Repurchase of a property. Forms SAMS-1106 for the cost of repurchasing a previously HUD-owned property must include authorization in the form of a memorandum to the Field Office signed by the Director of the Office of Insured Single Family Housing, HUD Headquarters. Such repurchases are made by a single payment-in-full of the mortgage. The Department does not make monthly mortgage payments.
- (5) Cases not in SAMS. On rare occasions, Field Offices may be required to make disbursements for cases that are no longer active in SAMS, e.g., archived cases or HUD-owned properties that were never in SAMS. Such disbursements shall include appropriate supporting documentation (original invoices, etc.); use the appropriate allocate post code; and be accompanied by a memorandum, signed by the Chief Property Officer, explaining and authorizing the disbursement.
- (6) Key deposit refunds. Acceptable documentation for the disbursement of a key deposit refund shall be a copy of the receipt for the key deposit.
- (7) Fees paid by the Field Office. Acceptable supporting documentation for fees, such as filing fees, paid by the Field Office shall be original invoices, billing statements or purchase orders.
- (8) Legal judgments. Legal judgments requiring payment by the Department must include a copy of the court decree or judgment and a signed memorandum of authorization from the Office of Insured Single Family Housing.
- (9) Other situations. Contact the Chief, Systems Management Branch, Single Family Property Disposition Division, for guidance regarding disbursement requests for other single family property disposition activities, i.e., those not covered in this Handbook, not covered by an existing post code, etc.

12. Repairs must be inspected and found acceptable by the appropriate party, e.g., property manager, HUD Fee Inspector.
13. If applicable, Form HUD-9519, Acquired Property Inspection Report, must be completed and included with the payment package for the Field Office's review.

NOTE: The use of Form HUD-9519 may be optional under REAM contracts. Unless an appropriate Service Item was included in the executed REAM contract, it may be necessary to contact the contracting officer to take appropriate action to require a REAM to furnish Form HUD-9519. Inspection reports are for Field Office use only. Do not forward them to HUD's contractor for SAMS.

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14. The REAM must include a certification that the work was necessary, the price was reasonable, there was sufficient competition, and the work was completed satisfactorily. REAMs are expected to inspect subcontracted repairs within 24 hours of completion and prior to submitting the Form SAMS-1106 for payment. This certification is for Field Office review only. Do not include it with the payment package to HUD's contractor for SAMS. A sample format is included as Appendix 46. (Note: The REAM contract requires completion of a certification statement; there is no such requirement in the ELB contract.)
- D. Authorization by the Certifying Officer. The approved Form SAMS-1106 with all related supporting documentation shall be submitted to the authorized Certifying Officer for signature at item 18.
 - E. Recording the Approved Form SAMS-1106 in SAMS. Except for Forms SAMS-1106 prepared by property managers, the Field Office shall use the SAMS Enter Invoice Transmittal Screen (AP DS TB) to record the approved Form SAMS-1106 in SAMS. The transmittal number generated by SAMS shall be written on line 2 of the approved Form SAMS-1106.
 - F. Submission of the Approved Form SAMS-1106. After completion of item 18, the approved Form SAMS-1106 shall be forwarded to HUD's contractor for SAMS at the following address:

Department of Housing & Urban Development
Single Family Accounts Payable
P. O. Box 3579
Silver Spring, Maryland 20918-3579

G. If the Form SAMS-1106 is not Approved. If the disbursement is not approved by the Chief Property Officer or designee or by the authorized Certifying Officer, the Chief Property Officer is responsible for taking corrective action.

H. Post Disbursement Review. A Headquarters accountant from the Single Family Post Insurance Division performs a post disbursement review of disbursement documentation submitted by the Field for 100 written checks selected at random. Each disbursement request package is reviewed for the presence of case number(s), correctly totaled amounts, voucher approval by the CPO, voucher certification by the authorized certifying officer, including the presence of the date signed and the certifying officer's stamp. The review also confirms that there was no alteration to the original amount and/or that any changes are appropriately initialed.

16-23 Payment Requests Returned by the SAMS Contractor. Some payment requests may not be accepted for processing. HUD's contractor for SAMS may decline to process Forms SAMS-1106 for a variety of reasons. In such cases, the contractor shall return the entire payment request package to the Field Office.

A. Reasons the Payment Request will not be Processed. Reasons that the payment request will not be processed include (i) lack of authorized signatures, (ii) altered invoices, (iii) a payee name on an invoice which is different from the vendor name on the Form SAMS-1106, (iv) lack of an original valid invoice or certified copy thereof, packing slips and statements, (v) an

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invalid case number on the Form SAMS-1106, (vi) disbursements that exceed limits established in the approved Disposition Program, and (vii) vendor data on the invoice is not consistent with SAMS data as recorded from Forms SAMS-1111, 1115, or 1116.

B. Identifying Payment Requests not Accepted for Processing. The Field Office can determine which payment requests are being returned by reviewing SAMS reports Return Invoice File Report (AP RP RI) and Returned Transmittal Report (AP RP RT). The Field Office shall obtain these reports daily and promptly follow-up on payment requests that have not been processed. Follow-up procedures are outlined in the following paragraphs. Proper documentation shall be returned to HUD's contractor for SAMS so that additional delay is avoided.

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- C. Field Office Action on Payment Requests not Accepted for Processing. Field Office action on returned Forms SAMS-1106 will vary depending on the problems detected by HUD's contractor for SAMS.
1. The Field Office may find that a Form SAMS-1106 is returned due to apparent problems which are fully explainable and can be quickly remedied by the Field Office staff. Examples are incorrect name identifiers or the omission of authorized signatures. In such instances, the Form SAMS-1106 shall be corrected, annotated as being approved, and resubmitted to HUD's contractor for SAMS.
 2. In other cases, however, the reason for the returned Form SAMS-1106 may not be easily explained. In all such cases, the Field Office shall identify local procedures that permit inaccurate or incomplete payment requests and shall take action to prevent recurrence, especially if persistent trends of identical problems are noted. The paragraphs which follow outline required processing for such returned Forms SAMS-1106.
- D. Chief Property Office Responsibility. Observe the following procedures for reviewing returned payment requests for reasons that are not readily explained. While the list is not all-inclusive, the procedures shall be used as a guide for other processing deficiencies that may occur. All of the procedures, such as those that follow, shall be directed by the Chief Property Officer. The Chief Property Officer shall also review investigation results and ensure that proper corrective action is taken. In no situation shall a returned Form SAMS-1106 or supporting documentation be subsequently approved unless the proposed disbursement is found to be proper, fully supported and properly authorized. In all situations, the Field Office files shall be fully documented to explain the investigation that was performed and the basis for subsequent approvals. If apparently fraudulent documents are noted during the review, the condition shall be reported to the Field Office Manager.
1. Lack of Authorized Signatures. Obtain the authorizing signatures and resubmit the payment request to HUD's contractor for SAMS.
 2. Altered Invoice. Thoroughly investigate the reason(s) the invoice was altered. If it is found that the alteration was not made for the purpose of processing unauthorized disbursements, prepare a memorandum, to be signed by the Chief Property Officer, that both explains the reason for the alteration and gives approval for the correct amount of the disbursement. Attach the signed memorandum to the payment documentation, and resubmit the disbursement

request to HUD's contractor for SAMS. Place a note on the Form SAMS-1106 stating that justification for the altered invoice is attached.

3. Payee Name on an Invoice Different from Vendor Name on Form SAMS-1106. Obtain the applicable retained copy of Form SAMS-1111, 1115, or 1116 on file at the Field Office. Compare the vendor name with the name on the Form SAMS-1106 and note any differences. If necessary, obtain corrected name and address information from the vendor and prepare a new Form SAMS-1111, 1115, or 1116, as appropriate, to update

information in SAMS. New or revised Forms SAMS-1111, 1115, or 1116 may be forwarded concurrently with the Form SAMS-1106. (If feasible, after considering processing time and the possibility of paying prompt payment penalties, consider obtaining updated name and address information directly from the vendor, in writing.) If the vendor name and address information is correct on the Form SAMS-1111, 1115, or 1116 but incorrect on the Form SAMS-1106, correct Form SAMS-1106. Place a note on the Form SAMS-1106 stating that the payee information has been corrected. Resubmit the corrected Form SAMS-1106 and supporting documentation to HUD's contractor for SAMS.

4. Invalid Invoice, Packing Slips, and Statements. Action to be taken will vary depending on conditions found. If investigation shows that the invoice is proper for payment, prepare a memorandum, to be signed by the Chief Property Officer, that explains the reason for the invalid invoice, packing slips, or statements and that gives approval for the correct amount of the disbursement. Attach the signed memorandum to the payment documentation, and resubmit the disbursement request to HUD's contractor for SAMS. Place a note on the Form SAMS-1106 stating that justification for the invoice is attached.
5. Invalid Case Number on the Form SAMS-1106. To determine the case number, use screen CM SR IQ and enter the address, or refer to the case files if they are maintained by address. If the case number cannot be found, investigate the cause of the incorrect case number and take necessary action. After the invalid case number is resolved and the appropriate case is identified, correct the case number on the Form SAMS-1106. Place a note on the Form SAMS-1106 stating that the case number has been corrected. Resubmit the payment documentation, along with the corrected Form SAMS-1106, to HUD's contractor for

SAMS.

6. Disbursements that Exceed Limits Established in the Approved Disposition Program. The approved Disposition Program shall be analyzed and modified, if appropriate. Following this action, a new Form SAMS-1106 shall be prepared, approved, and submitted to HUD's contractor for SAMS.

16-24 Canceled Checks.

- A. Reasons For Canceled Checks. HUD's contractor for SAMS will cancel a previously issued check if:
 1. The Field Office requests cancellation of the check.
 2. It is returned, such as a check undeliverable by the U.S. Postal Service because of an incorrect address.
 3. It remains outstanding for over six months.

Each of these conditions is discussed below.

- B. Field Office cancellation Requests. If the Field Office requests cancellation of a check, HUD's contractor for SAMS follows procedures directed by the Field Office. The Chief Property Officer shall approve all requests sent to HUD's contractor for SAMS regarding check cancellations. The approval shall be in the form of a formal memorandum signed by the Chief

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Property Officer. The memorandum shall identify the related Form SAMS-1106 transmittal number and the name of the vendor and shall be attached to a photocopy of the respective Form SAMS-1106. Internal Field Office documentation shall explain the reason for the check cancellation.

- C. Checks Returned and Checks Outstanding for Over 6 Months.
 1. In these instances, HUD's contractor for SAMS shall void the check in SAMS and notify the Field Office by memorandum to the Chief Property Officer that the check has been voided.
 2. The memorandum from HUD's contractor for SAMS shall include a copy of the voided check, shall identify the applicable transmittal number used to process the original check, and shall request Field Office action if a replacement check is to be issued. The Field Office shall

file a copy of the memorandum with the respective documentation, such as the Form SAMS-1106, that originally authorized the disbursement.

3. Upon receipt of a memorandum stating that a check has been voided, the Field Office shall take action to determine if a replacement check should be issued by HUD's contractor for SAMS. If a replacement check should be processed, the Field Office shall notify HUD's contractor for SAMS in a separate memorandum signed by the Chief Property Officer. This memorandum shall include as attachments the related documentation, such as the Form SAMS-1106, that originally authorized the disbursement. New or updated vendor file maintenance forms may also be required.

- D. New Forms SAMS-1111, 1115 or 1116 May Be Required. If required, the Field Office shall forward a new or updated Form SAMS-1111, 1115, or 1116, together with a copy of the returned check notification, to HUD's contractor for SAMS. Forms SAMS-1111, 1115, or 1116 must be verified and signed by the Field Office Manager or designee prior to submission.
- E. Retained Documentation. The Field Office shall retain copies of the new or updated Forms SAMS-1111, 1115, and 1116, as well as copies of all documentation related to follow-up on the canceled check. Before filing, the returned check notification shall be documented to show (i) the date that the new or updated Form SAMS-1111, 1115, or 1116 was forwarded to HUD's contractor for SAMS and (ii) the initials of the person taking the action.

- 16-25 Real Estate Taxes, Special Assessments and the SAMS Tax Subsystem. HUD pays real estate taxes and special assessments on acquired single family properties. It is the responsibility of each Field Office to provide HUD's contractor for SAMS with accurate taxing authority profile data. This data is needed for anticipating and forecasting tax payment obligations. HUD's contractor will establish the profile data in SAMS at which time a unique identifier for each taxing authority will be defined. Once the taxing authority has been defined in SAMS, the Field Office must establish a tax account for each acquired property by using the SAMS Screen, Update Tax Account (TX DS TA). The status of tax account payments for each property will be tracked and monitored through SAMS. It is each Field Office's responsibility to ensure that duplicate tax payments are avoided and that penalty and interest charges are properly charged to either the conveying mortgagee or HUD by immediately defining tax accounts in SAMS upon

with instructions on the use of the Tax Subsystem. Also refer to Chapter 5, Real Estate Taxes, in this Handbook for information regarding HUD's tax processing policy and procedures.

Tax payments are disbursements to vendors and, as such, are subject to the same disbursement controls applicable to Form SAMS-1106 procedures. Certifying Officers must authorize each tax transmittal for payment; Field Office Managers (or designees) must approve the Form SAMS-1110, Taxing Authority Profile, before the data can be input to SAMS by HUD's contractor.

- A. Taxing Authorities Must Be Defined In SAMS As Legitimate Vendors Before Tax Payments Can Be Disbursed. A separate Form SAMS-1110, Taxing Authority Profile, is completed by either the taxing authority or the Field Office for each tax type (i.e., Real Estate, City, County, etc.). Field Offices are responsible for ensuring that tax profile data is accurate and consistent. The Form SAMS-1110 must be signed by the Field Office Manager or designee whose signature(s) on Form SAMS-1204 must be on file with the contractor for SAMS. (The Field Office Manager's (or designee's) signature authorizes HUD's contractor for SAMS to establish the taxing authority as a HUD vendor in SAMS.) The approved Form SAMS-1110 is then forwarded to HUD's contractor for SAMS for tax profile data to be entered into SAMS. The Form SAMS-1110 requires no support documentation.
- B. Field Offices Create Tax Transmittal Forms Through SAMS. The Tax Transmittal form is retrieved from SAMS after data is input to the TX DS TB, Tax Transmittal, screen. Procedures by which Field Offices authorize payment of the Tax Transmittal conform to those required for approval of the Form SAMS-1106. The Chief Property Officer (or designee) must sign as "reviewer", and the Certifying Officer must sign to evidence final authorization to pay. The Certifying Officer must also affix his or her stamp to each Tax Transmittal. Authorized signature forms for each Certifying Officer must be on file with HUD's contractor for SAMS.
 1. Certifying Officers must check the transmittal to ensure that appropriate tax bills are attached, that the tax amounts equal the amount of the transmittal, that penalty and interest charges are separately itemized, that discounts, if applicable, are properly reflected on the transmittal, and that the CPO or designee has initialed each case in DM Step 8, 9, and 10 to verify that tax payments should be disbursed for those cases by HUD's contractor for SAMS.
 2. Certifying Officer authorization is not required to reverify approval or initiate deletion of a case that has moved from unsold to sold status (DM Steps 8, 9, and/or 10) during the time period between preparation of the tax transmittal and actual disbursement. HUD's contractor for SAMS will continue to seek verbal instruction from the CPO or designee regarding whether the contractor or the closing agent will pay the tax on sold cases.

3. Original tax bills or copies annotated with "accept as Original" and signed by the tax clerk must be securely attached to each tax transmittal form.

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C. Field Offices Must Process Returned Checks And Tax Refunds In Accordance With Procedures Set Forth Below:

1. Refund checks issued by the taxing authority payable to HUD's contractor for SAMS will be forwarded by the Field Office directly to HUD's contractor immediately upon receipt.
2. Refund checks issued by the taxing authority payable to HUD are itemized on Form SAMS-1100 and deposited by the Field Office directly to the SAMS lockbox. Each case number applicable to the refund must be itemized on the Form SAMS-1100. Field Offices must also mail copies of the refund checks and other remittance information to HUD's contractor for SAMS so that the contractor can maintain an audit trail of all refunds.
3. Checks issued by HUD's contractor for SAMS but returned by the taxing authority to Field Offices require an explanation. Field Offices must first contact the taxing authority to ascertain the reason for the return. If the reason is acceptable, the Field Office will mail the check to HUD's contractor along with a brief memorandum explaining why the taxing authority would not accept the check. However, if it is determined the check was returned in error, the Field Office will mail the check back to the taxing authority. Field Offices are required to retain a copy of all returned checks on file for future reference.

D. In Certain Situations, Real Estate Taxes May Be Paid Using The Form SAMS-1106. However, whenever a taxing authority will be paid via accounts payable Form SAMS-1106 procedures, the taxing authority must first be defined in the vendor data base. The Field Office will prepare the Form SAMS-1111, Trade/Service Vendor's Information, to request that HUD's contractor establish the vendor identifier in SAMS. Support documentation verifying the taxing authority's identity is not required. Situations in which taxes may be paid using the Form SAMS-1106 are as follows:

1. When paying delinquent taxes on cases closed and reconciled prior to system conversion to SAMS, the Field Office prepares a Form SAMS-1106 in accordance with

disbursement procedures set forth in this chapter. The allocate post code, AO, is used. The Form SAMS-1106 is annotated across the top of the form with "CASE NOT IN SAMS." Support documentation in the form of a tax bill, invoice, or memorandum of explanation from the CPO must be attached to the Form SAMS-1106.

2. When paying delinquent taxes on reconciled cases which have been archived in SAMS, the Field Office prepares a Form SAMS-1106 using the allocate post code, AA. The Form SAMS-1106 is annotated across the top of the form with "CASE ARCHIVED." Support documentation in the form of a tax bill, invoice, or memorandum of explanation from the CPO must be attached to the Form SAMS-1106.
3. When reimbursing buyers for tax liabilities incurred during HUD's period of ownership but not paid at settlement, the Field Office prepares a Form SAMS-1106 using the case specific post code, TY-Tax Expense/Refund. If the case was closed prior to conversion to SAMS or

the case has been archived in SAMS, the allocate post codes, AO or AA, are used as appropriate. The Office must also prepare a Form SAMS-1112, Non-Vendor Payment Information, so that HUD's contractor for SAMS can establish a temporary non-vendor identifier for the buyer in SAMS. Required support documentation includes either the tax bill (original or copy) stamped "PAID" by the taxing authority, the buyer's cancelled check evidencing payment to the taxing authority for the tax period in question, or a memorandum from the CPO explaining the reason for the payment request.

NOTE: Reimbursements to purchasers for tax payments should be the exception and occur rarely. Payment of taxes after closing should be made directly to the taxing authority following established procedures for processing tax bills through the SAMS Tax Subsystem.

4. When reimbursing closing agents for taxes paid out-of-pocket prior to settlement to facilitate deed recordation, the Field Office prepares a Form SAMS-1106 using the case specific post code, Ty-Tax Expense/Refund. The closing agent's contract number is not included on the Form SAMS-1106. Support documentation, including copies of tax bills, tax certificates, title evidence, or such other explanation as provided by the CPO, is required.
5. When there are insufficient sales proceeds at settlement

(negative balance closings) for the closing agent to disburse tax payments owed by HUD, the Field Office will prepare a Form SAMS-1106 payable to the closing agent. The case specific post code EM is used to ensure case reconciliation. The Form SAMS-1106 is mailed to HUD's contractor for SAMS immediately after settlement. A copy or facsimile (FAX) of the HUD-1 Settlement Statement signed by the closing agent must be attached to the Form SAMS-1106.

- 16-26 Retaining Documentation. The Field Office shall retain copies of all disbursement documentation forwarded to HUD's contractor for SAMS for a period of one year.

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Disbursements for Single Family Acquired Properties

Type of Disbursement	Post Code	Processed by		
		Field Office	Property Manager	Closing Agent
Allocated Post Codes:				
Archived Case Expenses	AA	X		
Allocate Expenses	AC	X		
Advertising	AD	X		
Pre-Acquisition	PA	X	X	
Pre-SAMS HUD Property	AO	X	X	X
Lock Boxes & Keys	LC	X	X	
Printing	PT	X	X	
Sales Signs	SG	X	X	
Case Specific Post Codes:				
Appliances	AL	X	X	
AMB Fees	AM	X		
Appraisal Fees	AP	X		
Building Supplies	BL	X	X	
Board-Up	BR	X	X	
Cleaning-Up & Debris Removal	CD	X	X	
Condo/HOA Fees	CF	X	X	X
Closing Agent Fees	CL	X		X
Carpeting	CR	X	X	X
Liability Claims	CS	X		
Defective Paint/LBP Removal	DF	X	X	X

Demolition	DM	X	X	
Exclusive Listing Broker Fee	EB	X		X
Earnest Money Forfeiture (Return of Previously Forfeited Funds)	EF	X		
Electrical Work	EL	X	X	
Earnest Money Refund	EM	X		
Evictions	EV	X	X	
Refund of Extension Fee	EX	X		
Fuel Oil	FL	X	X	
Glass/Windows	GL	X	X	
General Repair	GN	X	X	
Heating/Air Conditioning	HT	X	X	
Lead Based Paint Escrow	LN	X		X
Lock Changes	LK	X	X	
Masonry	MA	X	X	
Miscellaneous Other Expenses	MB	X	X	

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Disbursements for Single Family Acquired Properties

Processed by

Type of Disbursement	Post Code	Field Office	Property Manager	Closing Agent
Case Specific Post Codes:				
Miscellaneous Sales Expenses	MC	X		X
Miscellaneous Income-Refunds	MI	X	X	
Multiple Listing Service	ML	X	X	
Miscellaneous Major Repairs	MR	X	X	
REAM/AMB Fee - Reconveyed Cases	OA	X		
Packaging Agent	PK	X	X	
Plumbing	PL	X	X	X
Painting	PN	X	X	X
Roofing	RF	X		X
REAM Fee	RM	X		
Rent Refund	RT	X	X	
Sales Incentives/Allowance	SI	X	X	X
Selling Broker Fee/Bonus	SL	X		X
System Checks	SS	X	X	
Snow Removal	SW	X	X	
Surveying	SY	X		X
Title Evidence Review	TL	X	X	X
Termite Treatment	TM	X	X	X
Tenant Landlord Officer	TN	X	X	

Tax Penalty	TP	X	X	
Termite Inspection	TR	X	X	X
Title Policy	TT	X		X
Tax Expense/Refund	TY	X		X
Utilities	UT	X	X	X
Winterizing	WN	X	X	
Water Testing	WT	X	X	X
Water/Well Drilling	WW	X	X	X
Yard Maintenance	YR	X	X	