

HOUSING ASSISTANCE PAYMENTS  
PROGRAM ACCOUNTING HANDBOOK

7420.6

APPENDIX 2

HUD-52681  
January 1976

| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT<br>VOUCHER FOR PAYMENT OF ANNUAL CONTRIBUTIONS<br>HOUSING ASSISTANCE PAYMENTS PROGRAM   |                              | FOR HUD USE ONLY   |   |
|--|------------------------------|--|---|
| SECTION 23 <input type="checkbox"/> SECTION 8 <input type="checkbox"/><br>(See Instructions on reverse)  |                              | FOR FISCAL YEAR ENDED  |   |
| NAME AND ADDRESS OF PUBLIC HOUSING AGENCY (Including ZIP Code)   |                              | ACC CONTRACT NUMBER  | PROJECT NUMBER  |
| HUD FIELD OFFICE   | TYPE OF PROJECT (CMA & One)  | BEGINNING DATE OF FIRST FISCAL YEAR  |   |
|  | NEW      REHAB      EXISTING |  |   |
| HUD REGIONAL OFFICE  | NUMBER OF DWELLING UNITS     |  | NUMBER OF UNIT MONTHS                                   |
|  | UNDER ACC                    | UNDER LEASE  |   |
| Request is hereby made for the payment of annual contributions payable pursuant to the terms and conditions of the above numbered Annual Contributions Contract for the project and the fiscal year shown above, as set forth in the following statement:  |                              |  |   |
| <p><b>MAXIMUM ANNUAL CONTRIBUTIONS AVAILABLE</b></p> <p>1 Maximum Annual Contribution Authorized per Annual Contributions Contract</p> <p>2 Pro Rata Maximum Annual Contribution Applicable to a Period of Less Than Twelve (12) Months</p> <p>3 Maximum Annual Contribution For Fiscal Year (Lines 1 and 2)</p> <p>4 Contingency Reserve (Account 2825) for Section 23 projects or Project Account (Account 2827) for Section 8 projects - Balance at beginning of Fiscal Year</p> <p>5 Total Annual Contributions Available (Lines 1 and 3)</p>  |                              | REQUESTED BY PHA (2)   | HUD ADJUSTMENTS (3)                                     |
| <p><b>ANNUAL CONTRIBUTIONS REQUIRED</b></p> <p>6 Housing Assistance Payments (Account 4715)</p> <p>7 Administrative Fee (See Instructions)</p> <p>8 Preliminary Administrative Expense - Prior to ACC (Acct. 1010)</p> <p>9 Preliminary Administrative Expense - After ACC (Acct. 1012)</p> <p>10 Nonexpendable Equipment (Accounts 7530 and 7540)</p> <p>11 Security and Utility Deposit Fund (Section 23 Projects only)</p> <p>12 Independent Public Accountant Audit Costs</p> <p>13 Total Funds Required - Current Year (Lines 6 through 12)</p> <p>14 Deficit at End of Preceding Fiscal Year</p> <p>15 Total Funds Required (Lines 13 and 14)</p> <p>16 Project Receipts other than Annual Contributions (Accts. 4610, 4690, and 7100)</p> <p>17 Total Annual Contributions Required (Line 15 minus Line 16)</p>   |                              | APPROVED BY MINUTE OF ANNUAL CONTRIBUTIONS (1)   |   |
| <p><b>EXCESS OR DEFICIT IN ANNUAL CONTRIBUTIONS AVAILABLE</b></p> <p>18 Excess (Amount by which Line 5 exceeds Line 17)</p> <p>19 Deficit (Amount by which Line 17 exceeds Line 5)</p>   |                              |  |   |
| <p><b>YEAR-END SETTLEMENT</b></p> <p>20 Annual Contributions Due for Fiscal Year (Line 17 minus Line 19)</p> <p>21 Total Partial Payments Received by PHA for Fiscal Year</p> <p>22 Underpayment Due PHA (Amount by which Line 20 exceeds Line 21)</p> <p>23 Overpayment Due HUD (Amount by which Line 21 exceeds Line 20)</p>   |                              |  |   |
| <p><b>STATUS OF PROJECT ACCOUNT (Section 8 projects only)</b></p> <p>24 Project Account - Balance at the End of Fiscal Year (Account 2827) (Line 18)</p> <p>25 Provision for Project Account (Account 7027)</p> <p>a. Increase (Amount by which Line 24 exceeds Line 25)</p> <p>b. Decrease (Amount by which Line 25 exceeds Line 24)</p>  |                              |  |   |
| <p><b>STATUS OF CONTINGENCY RESERVE (Section 23 projects only)</b></p> <p>26 Contingency Reserve - Balance at the End of Fiscal Year (Account 2825) (Line 18 or 10% of Line 1, whichever is lesser)</p> <p>27 Provision for Contingency Reserve - (Account 7025)</p> <p>a. Increase (Amount by which Line 26 exceeds Line 27)</p> <p>b. Decrease (Amount by which Line 27 exceeds Line 26)</p>   |                              |  |   |
| <p><b>STATUS OF SECURITY AND UTILITY DEPOSIT FUND (Section 23 projects only)</b></p> <p>28 Security and Utility Deposit Funds Provided, Account 2168.1</p> <p>29 Security and Utility Deposits - Uncollectible Advances, Account 2168.2</p> <p>30 Balance of Security and Utility Deposit Fund (Line 28 minus Line 29)</p> <p>31 Accounts Receivable - Advances for Security and Utility Deposits Account 1127</p> <p>32 Security and Utility Deposit Funds Available (Line 30 minus Line 31)</p>  |                              |  |   |
| <p>I CERTIFY that housing assistance payments have been or will be made only with respect to units which: (1) are under lease by Families at the time such housing assistance payments are made except as otherwise provided in the Housing Assistance Payments Contracts and (2) the Housing Agency has, within one year prior to the making of such housing assistance payments, adequately inspected or caused to be inspected (including inspection of grounds, facilities, and areas for the benefit and use of the Families) to assure that decent, safe and sanitary housing accommodations are being provided; that all applicable provisions of the above numbered Annual Contributions Contract have been complied with by the Housing Agency; and that this Voucher for Annual Contributions has been examined by me and to the best of my knowledge and belief it is true, correct and complete.</p> |                              |  |   |
| (Name of Public Housing Agency)  |                              | (Date)   | (Signature and Title of Official Authorized to Certify) |
| <b>FOR REGIONAL OFFICE USE ONLY:</b>   |                              | <b>CHECK ONE:</b>  |   |
| REVIEWED BY: _____<br>(Signature)  |                              | 1. <input type="checkbox"/> Overpayment of \$ _____ received from PHA  |   |
| _____ (Date)   |                              | 2. <input type="checkbox"/> Underpayment of \$ _____ certified for payment to the PHA on _____ (enter date certified). |   |

## APPENDIX 2

INSTRUCTIONS FOR PREPARATION OF FORM HUD-52681  
VOUCHER FOR PAYMENT OF ANNUAL CONTRIBUTIONS  
HOUSING ASSISTANCE PAYMENTS PROGRAM

1. **GENERAL:** The Public Housing Agency (PHA), including a Housing Finance and Development Agency, shall prepare an original and two copies of the Form HUD-52681 after the end of each fiscal year for each Section 23 or Section 8 Housing Assistance Payments project under an Annual Contributions Contract. The PHA shall submit the original to the appropriate Regional Accounting Division not later than 20 days after the end of the PHA's fiscal year. One copy shall be sent to the appropriate local HUD field office, and one copy shall be retained by the PHA.
2. **HEADING:** The heading of the Voucher shall be completed by inserting in the spaces provided the following information:
  - a. Check the appropriate block to indicate type of program, i.e., Section 23 or Section 8, for which this Voucher is being prepared.
  - b. The name and address including ZIP code of the PHA.
  - c. The names and addresses of the appropriate HUD field and regional offices.
  - d. The PHA's fiscal year ending date for which this Voucher is being prepared.
  - e. The Annual Contributions Contract Number.
  - f. The Project Number.
  - g. Check the type of project. The term "New" means New Construction, the term "Rehab" means Substantial Rehabilitation, and the term "Existing" means Existing Housing.
  - h. The beginning date of the first fiscal year for the project shall be provided on only the first submission of this Voucher for the project's first fiscal year.
  - i. The number of dwelling units approved for the project in the Annual Contributions Contract and the number of dwelling units under lease as of the end of the fiscal year for which the Voucher is prepared.
  - j. The Number of Unit Months:
    - (1) For all Section 23 projects and for Section 8 New and Rehab projects, enter the product of the units authorized by the Annual Contributions Contract for the project multiplied by the number of months in the fiscal year for which this Voucher is being prepared.
    - (2) For Section 8 Existing projects enter the sum of the number of units under the Housing Assistance Payments Contracts in each month of the fiscal year covered by the Voucher.
3. **MAXIMUM ANNUAL CONTRIBUTIONS AVAILABLE:**
  - a. Line 1. Self-explanatory.
  - b. Line 2. The first fiscal year may cover a period from 12 to 23 months. If the first fiscal year exceeds 12 months, enter on this line an amount equal to one-twelfth (1/12) of Line 1 multiplied by the number of months such fiscal year exceeds 12 months.
  - c. Line 3. Self-explanatory.
  - d. Line 4. Enter the actual balance, if any, in the Contingency Reserve (Account 2825) for Section 23 projects or in the Project Account (Account 2827) for Section 8 projects, at the beginning of the fiscal year (Line 26 for Section 23 projects or Line 26 for Section 8 projects of the Form HUD-52681 submitted for the preceding fiscal year).
  - e. Line 5. Self-explanatory.
4. **ANNUAL CONTRIBUTIONS REQUIRED:**
  - a. Lines 6 through 12. In Column 1, enter the amounts shown on the latest approved Estimate of Total Required Annual Contributions (Form HUD-52668 for Section 23 or Form HUD-52671 for Section 8). In Column 2, enter the actual costs incurred during the fiscal year by account classification for the items of costs shown on Lines 6, 8, 9, 10 and 12. On Line 7, for Section 23 projects and for Section 8 New and Rehab projects, enter the amount shown on the latest approved Form HUD-52666 or Form HUD-52673, Estimate of Total Required Annual Contributions, for the fiscal year for which this Voucher is being prepared. For Section 8 Existing projects enter on Line 7 the administrative fee earned based on the sum of the actual number of unit months under Housing Assistance Payments Contracts during the fiscal year for which this voucher is being prepared. On Line 11, enter the amount shown on the latest approved Form HUD-52666 for the fiscal year covered by this Voucher. The amount on Lines 6 through 12, Column 2 cannot exceed these amounts shown on Lines 6 through 12, Column 1.
  - b. Line 13. Self-explanatory.
  - c. Line 14. Enter the amount of deficit, if any, shown on Line 19, of Form HUD-52681 submitted for the preceding fiscal year.
  - d. Lines 15 through 17. Self-explanatory.
5. **EXCESS OR DEFICIT IN ANNUAL CONTRIBUTIONS AVAILABLE (LINES 18 AND 19):** Self-explanatory.
6. **YEAR-END SETTLEMENT:**
  - a. Line 20. Self-explanatory.
  - b. Line 21. Enter the total of the partial payments received from HUD on account of the Annual Contributions payable for the fiscal year for which this Voucher is being prepared as evidenced by Form HUD-52663, Requisition of Partial Payments for Annual Contributions, Housing Assistance Payments Program. In cases where a partial payment has been reduced on account of an overpayment applicable to a prior fiscal year, include in the current total the gross amount; that is, the actual amount received plus the amount deducted.
  - c. Lines 22 and 23. Enter on Line 22 the amount of the underpayment due the PHA, or on Line 23 the amount of the overpayment due HUD, whichever is applicable. If there is an overpayment due HUD, the amount of the overpayment shall accompany the original of this form when submitted to the Regional Accounting Division.
7. **STATUS OF PROJECT ACCOUNT (SECTION 8 PROJECTS ONLY) (LINES 24 AND 25):** Self-explanatory.
8. **STATUS OF CONTINGENCY RESERVE (SECTION 23 PROJECTS ONLY) (LINE 26 AND 27):** Self-explanatory.
9. **STATUS OF SECURITY AND UTILITY DEPOSIT FUND (SECTION 23 PROJECTS ONLY) (LINES 28 THROUGH 32):** Self-explanatory.

Lines 7, 8, 9 and 10 shall be left blank for Section 8 New and Rehab projects. The Public Housing Finance and Development Agency which is subject to 24 CFR, Part 903, Subpart C.