

HOUSING ASSISTANCE PAYMENTS
PROGRAM ADMINISTRATION

7420.6

APPENDIX 12

HUD-52672
April 1975

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT SECTION 8-HOUSING ASSISTANCE PAYMENTS PROGRAM ESTIMATE OF TOTAL REQUIRED ANNUAL CONTRIBUTIONS		STATE CODE (1-3)	BASIC PROJECT NUMBER (3-11)	
NAME AND ADDRESS OF PUBLIC HOUSING AGENCY		TYPE OF LEASING METHOD (Check one) (12)		
HUD FIELD OFFICE		<input type="checkbox"/> New Construction <input type="checkbox"/> Rehabilitation <input type="checkbox"/> Existing		
HUD REGIONAL OFFICE		FY ENDING 197____ (13) (14) <input type="checkbox"/> March 31 <input type="checkbox"/> June 30 <input type="checkbox"/> September 30 <input type="checkbox"/> December 31		
		NUMBER OF DWELLING UNITS (15-18)		
		NUMBER OF UNIT MONTHS (19-24)		
		SUBMISSION (25) <input type="checkbox"/> Original <input type="checkbox"/> Revision Revision Number _____		
		AC CONTRACT NUMBER		
LINE NUMBER (27-30)	ITEM DESCRIPTION	APPROVED ESTIMATE OF ANNUAL CONTRIBUTIONS (Column 2) (29-30)	REQUESTED AMOUNT	
			PER PHA (Column 2) (30-40)	HUD MODIFICATIONS (Column 3) (40-50)
MAXIMUM ANNUAL CONTRIBUTION:				
01.	Maximum Annual Contribution Authorized			
02.	Proportion Maximum Annual Contributions Applicable to a Period of Less than 12 Months			
03.	Maximum Annual Contributions for Fiscal Year (Line 01 plus 02)			
04.	Project Account-Balance at End of Current Fiscal Year-Estimated or Actual (Balance Previous Fiscal Year \$ _____)			
05.	Total Annual Contributions Available-Estimated or Actual (Line 03 plus Line 04)			
ESTIMATE OF REQUIRED ANNUAL CONTRIBUTIONS (Housing Assistance and Administration):				
06.	Housing Assistance Payments-Form HUD-52672, Part I, Line 12 (see instructions)			
07.	Administrative Fee-Form HUD-52672, Part 2, Line 03 (see instructions)			
08.	Independent Public Accountant Audit Costs			
INITIAL ESTIMATE OF REQUIRED ANNUAL CONTRIBUTIONS (Preliminary Costs):				
09.	Preliminary Administrative Expense-Prior to ACC-Form HUD-52671, Part 1A, Line 00 (see instructions)			
10.	Preliminary Administrative Expense-After ACC-Form HUD-52671, Part 1B, Line 00 (see instructions)			
11.	Non-redeemable Equipment-Form HUD-52671, Part II, Line 30 (see instructions)			
12.	Total Annual Contributions Required-Requested Year (see instructions)			
13.	Deficit at End of Current Year-Estimated or Actual			
14.	Total Annual Contributions Required (see instructions)			
15.	Excess Project Account Balance at End of Requested Fiscal Year (Line 05, Column 2 minus Line 12, Column 2) (see instructions)			
16.	Provision for Project Account-Requested Fiscal Year-Increase/Decrease (Line 15 minus Line 04)			
ANNUAL CONTRIBUTIONS:				
17.	Total Annual Contributions Approved-Requested Fiscal Year (Line 14, Column 2 plus (minus) Line 16)			
18.	Source of Total Annual Contributions Approved-Requested Fiscal Year: (a) Requested Fiscal Year Maximum Annual Contributions Authorized (Line 03 or Line 17, whichever is lesser) (b) Project Account (Line 17 minus Line 16a)			
NAME AND TITLE OF PHA APPROVING OFFICIAL:		SIGNATURE		DATE
NAME AND TITLE OF HUD FIELD OFFICE APPROVING OFFICIAL:		SIGNATURE		DATE

Instructions for Preparing Form HUD-52673,
Estimate of Total Required Annual Contributions

1. **General.** Use this form to compute the Estimate of Total Required Annual Contributions for the Section 8 Housing Assistance Payments Programs of (1) New Construction (known as New), (2) Substantial Rehabilitation (known as Rehab), and (3) Existing Housing (known as Existing) for Section 8 Housing Assistance Payments Programs where the Housing Assistance Payments Contract (Contract) is executed between the private Owner and the Public Housing Agency (PHA), including a Housing Finance or Development Agency. This Form shall not be used for Section 8 Housing Assistance Payments Programs where the Contract is executed between the private Owner or a PHA-Owner and HUD.

The PHA shall prepare and submit a Form HUD-52673 whenever a Form HUD-52671, Initial Estimate of Required Annual Contributions (Preliminary Costs) and/or a Form HUD-52672, Estimate of Required Annual Contributions is submitted. Form HUD-52671 and Form HUD-52672 are supporting schedules to the Form HUD-52673, and the appropriate data shall be transferred from these two forms to the Form HUD-52673. A separate Form HUD-52673 must be submitted for each Housing Assistance Payments Program project for HUD approval; this Form constitutes the obligating documents for the total required annual contributions.

2. **Preparing Form HUD-52673.**

a. **Heading.**

- (1) State Code: Enter applicable state code (see paragraph 8 below).
- (2) Basic Project No.: Enter the number of the project.
- (3) Type of Leasing Method: Check one block to identify the type of leasing method.
- (4) Fiscal Year Ending: Enter the year (e.g., 1975) and check the appropriate block to indicate the fiscal year ending date.
- (5) Submission: Insert check, if original submission; insert check and revision number, if revised submission.
- (6) No. of Dwelling Units:

Original Submission: Enter the total number of dwelling units authorized in the project.

Revised Submission: Enter only the increase or decrease in the number of dwelling units authorized in the project; if no increase or decrease in units, enter zero. Enter decrease in brackets.
- (7) No. of Unit Months: Use only when the Form HUD-52673 is submitted with a Form HUD-52672. Enter in this block the number of unit months shown on the Form HUD-52672.
- (8) Annual Contributions Contract No.: Insert Annual Contributions Contract number.
- (9) HUD Field and Regional Offices: Insert appropriate offices.

- b. **Line 01.** Enter the amount of maximum total annual contribution authorized for a 12-month year as specified in Section 1.4(a) of

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Part I of the Annual Contributions Contract. For Housing Finance or Development Agencies, this amount shall be exclusive of the financing cost contingency shown in Paragraph 1.4(b) of the ACC.

- c. Line 02. Enter the amount of maximum annual contributions authorized for the number of months, if any, in the fiscal year in excess of 12. The amount entered on Line 01 above shall be divided by 12 and the result multiplied by the number of months in the fiscal year in excess of 12. For Existing - If additional units are added to the project during the fiscal year, enter the prorata maximum annual contributions for the number of additional units for the period from the Contract Revision to the end of the fiscal year for which this form is prepared.
- d. Line 03. Line 01 plus Line 02.
- e. Line 04. Project Account Balance at End of Current Fiscal Year:
 - (1) Original Submission: Enter estimated amount, which is the actual balance in the Project Account (credit balance in Account 2827) at the beginning of the current fiscal year plus the estimated increase or minus the estimated decrease at the end of the current fiscal year. The current fiscal year is the year preceding the year for which this form is submitted.
 - (2) Revised Estimate: Enter actual amount, which is the balance in the Project Account at the end of the year preceding the year for which the Form HUD-52673 is prepared.
- f. Line 05. Line 03 plus Line 04.
- g. Lines 06 through 14:

Column 1. For Lines 06 through 11, enter the amounts shown on the Form HUD-52671 and/or the Form HUD-52672 prepared for the fiscal year for which the Form HUD-52673 is prepared, as appropriate. In addition, for New and Rehab projects, the amounts approved by HUD for Preliminary Administrative Costs and Nonexpendable Equipment prior to the first fiscal year shall be included on Lines 09, 10 and 11 of the HUD-52673 submitted for the first fiscal year. For Line 08, enter the amount of the estimated cost of the HUD required audit which is chargeable to the fiscal year for which this form is prepared. If the PHA requires assistance in determining the amount to be entered on Line 08, the HUD Field Office shall be contacted. For Line 12, enter the total of Lines 06 through 11. For Line 13, enter the amount, if any, by which the total annual contributions required exceed the total annual contributions available as reported on the line entitled "Deficit" which will appear on the appropriate HUD Voucher for Annual Contributions (when available) for the year preceding the current year plus the difference by which Line 12, Col. 1, exceeded Line 05, Col. 2 of the Form HUD-52673 for the current fiscal year. A deficit may not include any amount by which administrative expenses exceed the administrative fee. If the submission represents a revision, enter the amount of the actual deficit as reported on the line entitled "Deficit" which appeared on the appropriate HUD Voucher prepared for the year preceding the year for which the Form HUD-52673 is prepared. For Line 14, enter the sum of Line 12 and Line 13.

Column 2. Enter on Lines 06, 07 and 08, Col. 2, the amounts shown on Lines 06, 07 and 08, Col. 1. If the amount on Line 14, Col. 1, is no greater than the amount on Line 05, Col. 2, enter the amounts on Lines 09 through 14, Col. 1, on Lines 09 through 14, Col. 2. If the amount on Line 14, Col. 1, is greater than the amount on Line 05, Col. 2, enter the amount on Line 05, Col. 2, on Line 14, Col. 2. The amounts to be entered on Lines 09 through 13, Col. 2, shall be reduced so that the total of the reduced amounts plus Lines 06, 07 and 08 shall equal Line 14, Col. 2. The reduction process shall be based on the judgement of the PHA.

- h. Line 15. This line shall be used only in conjunction with the submission of this form for the first and subsequent fiscal years.
- i. Lines 16 through 18. Self-explanatory.
- 3. Unfunded Preliminary Costs of Additional Units for an Existing Program in a Partial Year. If the first fiscal year of the additional units authorized for an Existing Program is less than 12 months and the Total Annual Contributions Available is not sufficient to fund the total amount of the HUD-approved Preliminary Costs as shown in Col. 1, of the Form HUD-52673, the PHA may request the unfunded costs in the subsequent fiscal year only. An unfunded balance occurs when the amount entered on Lines 09 through 12, Col. 1, of the Form HUD-52673 exceed the amounts entered on Lines 09 through 12, Col. 2, of the form. The amount by which Col. 1 exceeds Col. 2 for these lines shall be entered by line item in Col. 1 of the Form HUD-52673 prepared for the fiscal year subsequent to the fiscal year in which the funds were first requested. The remaining parts of the Form HUD-52673 shall be completed per the instructions contained herein.
- 4. Project Account. A Project Account will be established and maintained out of amounts by which the maximum annual ACC commitment exceeds amounts otherwise payable under the ACC for any fiscal year. This account shall be established and maintained for individual projects, and utilized only for the project for which it was established.
- 5. Submission of Form HUD-52673. The PHA shall submit an original and four copies of Form HUD-52673 to the HUD Field Office each time the PHA submits a Form HUD-52671 and/or a Form HUD-52672.
- 6. Requisition of Funds. When Form HUD-52673 is approved, funds may be requisitioned using Form HUD-52663, Requisition for Partial Payments of Annual Contribution, Housing Assistance Payments Program.
- 7. Maximum Annual Contributions. The amounts approved as shown in Col. 02 or 03, of the Form HUD-52673, for each line item, shall represent the maximum amount of annual contributions payable for such category.
- 8. State Codes. The following is a list of the State Codes; the applicable code is to be entered in the heading:

<u>State or Possession</u>	<u>Code</u>	<u>State or Possession</u>	<u>Code</u>
Alabama.....	01	Maryland.....	24
Alaska.....	02	Massachusetts.....	25
Arizona.....	04	Michigan.....	26
Arkansas.....	05	Minnesota.....	27
California.....	06	Mississippi.....	28
Colorado.....	08	Missouri.....	29
Connecticut.....	09	Montana.....	30
Delaware.....	10	Nebraska.....	31
District of Columbia.....	11	Nevada.....	32
Florida.....	12	New Hampshire.....	33
Georgia.....	13	New Jersey.....	34
Hawaii.....	15	New Mexico.....	35
Idaho.....	16	New York.....	36
Illinois.....	17	North Carolina.....	37
Indiana.....	18	North Dakota.....	38
Iowa.....	19	Ohio.....	39
Kansas.....	20	Oklahoma.....	40
Kentucky.....	21	Oregon.....	41
Louisiana.....	22	Pennsylvania.....	42
Maine.....	23	Rhode Island.....	44



HOUSING ASSISTANCE PAYMENTS
PROGRAM ACCOUNTING HANDBOOK



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APPENDIX 10

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<u>State or Possession</u>	<u>Code</u>	<u>State or Possession</u>	<u>Code</u>
South Carolina.....	45	Guam.....	66
South Dakota.....	46	Johnston Atoll.....	67
Tennessee.....	47	Midway Islands.....	71
Texas.....	48	Puerto Rico.....	72
Utah.....	49	Ryukyu Islands	
Vermont.....	50	South.....	73
Virginia.....	51	Swan Islands.....	74
Washington.....	53	Trust Territories of	
West Virginia.....	54	Pacific Islands.....	75
Wisconsin.....	55	Misc. Caribbean	
Wyoming.....	56	Islands (U.S.).....	76
American Samoa.....	60	Misc. Pacific	
Canal Zone.....	61	Islands (U.S.).....	77
Canton and		Virgin Islands.....	78
Enderbury Isl(s).....	62	Wake Island.....	79