

CHAPTER 6. OFFICIAL RECEIPT

- 6-1. PURPOSE. An official receipt must be prepared promptly when specifically requested by the remitter (and the remittance can be deposited to the credit of the Treasurer of the United States) and when cash is received.
- 6-2. FORM OF RECEIPT TO ISSUE. The Official Receipt, HUD-27038 (Appendix 7), is a prenumbered, four-part, carbon-interleaved, continuous form. Only the original (white) of the official receipt may be issued to the remitter. Under no circumstances shall any other form of receipt be used.
- 6-3. ISSUANCE OF RECEIPTS. When it is appropriate to issue a receipt, a separate one will be issued for (a) each case, (b) each type of collection under each case, and (c) each of two or more remittances received under the same case. In the event of a single remittance, covering more than one case or type of collection, each of the several official receipts issued must allocate its proper share of the total collection to the case the receipt covers.
- 6-4. OVER-THE-COUNTER REMITTANCES.
- a. General. When an official receipt is issued for an over-the-counter remittance, it shall be issued by the receiving clerk acting for that day. In the event a receipt must be issued by some other employee during the temporary absence of the receiving clerk, such employee shall also receipt-date stamp and initial any incoming papers and immediately upon return of the receiving clerk, shall turn over the remittance and papers to the latter. The receiving clerk shall then double initial the incoming papers. This arrangement is for a very short absence of the receiving clerk and should not be confused with those absences described in paragraph 10-3.
- b. Cash Remittances. CASH REMITTANCES SHALL BE STRONGLY DISCOURAGED AT ALL TIMES. In the event a cash remittance is received, a complete official receipt shall be made out and handed to the remitter (also see paragraph 5-4).

- 6-5. PREPARATION OF THE OFFICIAL RECEIPT. The data for preparing the official receipt shall come from letters or

forms of transmittal, and from entries written near the receipt-date stamp. Errors may be "X'd" out and retyped, except that no corrections may be made in the "Amount" panel or in the name and address of the remitter. The following entries and information, when available, shall be typed on the official receipt. An official receipt is shown in Appendix 7.

- a. Mortgagor or Borrower. Enter full name of mortgagor, builder, sponsor, or other payer. Type last name first.
- b. FHA Case or Project Number. Enter complete FHA case number including prefix, serial, and suffix.
- c. Location or Property Address. Enter full address of property securing mortgage.
- d. Application - Mortgage. Amount of application for project mortgages.
- e. Transfer of Section, Old Case No., Old Sched. No. (two boxes). If the transaction represents a transfer between sections of the Act, the former project number and schedule of collections number under which the application fee was collected must be shown. Otherwise, leave the two boxes next to "transfer of section" blank.
- f. Type of Transaction. Indicate the purpose or type of collection the remittance represents, e.g., mortgage payment, restitution payment, etc.
- g. Amount Received. Enter, in numbers, the amount of the collection.
- h. Cash. Cash remittance shall be indicated by an "X" in the panel under "Cash". Otherwise, check or money order is implied.
- i. Acctg. Code. Not applicable in single family home mortgage collections.

3/92

6-2

4110.1 REV-1

- j. Schedule Number. Enter the schedule of collections number on which this will be listed, preceded by the office code. (See paragraph 7-6.)
- k. Date of Schedule. Enter the date as shown by the receipt-date stamp. This should be the same as the date of deposit.
- l. Receipt is Acknowledged of Remittance By. The full

name and address of the remitter shall be typed in the "window" space provided. Only the approved mortgagee or approved loan correspondent may be entered as a "remitter" in the window space regardless of whose check or whose cash is received. The address may be in care of an agent who has been duly designated and authorized by the principal. Except the name and address of the actual remitter shall be shown when the collection represents the proceeds from the sale of a Secretary-owned multifamily property.

- m. Federal Housing Administration By. The written initials of the receiving clerk shall be entered in this lower right-corner box.

6-6. DISTRIBUTION OF OFFICIAL RECEIPTS. Completed official receipts shall be distributed as follows. In addition, a graphic form of distribution is illustrated in Appendix 8.

- a. Original (white). After the original has been initialed by the receiving clerk, it shall be sent to the remitter.
- b. Pink and Blue. The pink and blue copies of the official receipt shall be sent to the schedule typist, preferably in sheets of three.

- (1) The pink copy (or other supporting documentation) subsequently accompanies the Schedule of Collection, Form HUD-2022, and the Deposit Ticket, Form SF-215 to:

```
*****  
*                                                                 *  
*   US Department of Housing and Urban Development   *  
*   Office of Finance and Accounting, FCAD           *  
*   PO Box 23299                                     *  
*   Washington, DC 20026-3299                       *  
*                                                                 *  
*****
```

- (2) The blue copy is retained in the Field Office file with its copies of the schedule of collections and the deposit ticket.

- c. Yellow. The yellow copy is for all project applications and shall be sent to the records clerk. Destroy this copy in other instances.

6-7. SPOILED RECEIPTS. Spoiled receipts shall not be destroyed. All copies shall be marked "Void" and the original shall accompany the schedule of collections to FCAD (see address,

paragraph 6-6). The other copies of the voided receipt shall be discarded by the supervisor after the receipt control has been marked to indicate that the receipt has been voided.

6-8. CONTROL OVER NUMBERED RECEIPTS. The Office of Finance and Accounting, FCAD, will keep each Field Office supplied with Official Receipts.

a. Responsibility. These receipts will be charged to the Field Office and will be the responsibility of the supervisor or other similar employee designated by the Director of the Administrative Division or the Administrative Officer.

(1) The supervisor shall issue and charge blocks or sub-blocks of blank official receipts to and obtain acknowledgment of the receipt from the employee(s) whose regular duties are to type the individual official receipts.

(2) The size of these sub-blocks will depend upon the size of the office and the number of such typists. From one to two weeks supply should suffice. See paragraph 6-9.

b. Redistribution of Receipts. Any assigned block of receipts may be redistributed (credited and recharged by and through the supervisor) between two or more clerks who type receipts as it may become necessary in order to use blank receipts up in a general numerical sequence.

3/92

6-4

4110.1 REV-1

(1) Any typist who prepares receipts irregularly, such as in rush periods, may be supplied and charged the number of blank receipts required by any regular typist.

(2) Care should be taken to limit the number of receipts charged to the number of cases involved.

(3) Any receipts charged to an employee which are outstanding more than two weeks must be checked by the supervisor to verify that all unused receipts are still on hand.

c. Limit on Outstanding Receipts. Under no circumstances may such receipts be outstanding more than 30 days. At the end of this time, the unused receipts must be returned to the supervisor for use on a current schedule.

- d. Storage of Blank Receipts. Unassigned blank receipts will be stored by the supervisor in a locked file or container for safekeeping. Assigned blank receipts must be placed in locked desks or other locked spaces overnight and on non-work days.
- 6-9. RECEIPT CONTROL FORM. It is required that a control record be set up to cover all receipts in an office from the time of their arrival from Washington. Inasmuch as the official receipt is prenumbered, accountability is relatively easy to maintain.
- a. Form Options. This can be accomplished by either entering receipt usage in an automated system or manually recording the receipt usage on a form. When more than one typist prepares receipts, separate blocks of blank receipts will be issued to each.
 - b. Proof of Issues. Upon the issuance of a sub-block of receipts, the recipient will initial the spaces opposite the opening and closing numbers.
 - c. Credit for Use. Credit for proper use of issued blank receipts will take the form of an entry of the schedule of collections number under which they are issued opposite their numbers on the receipt control form.

6-5

3/92

4110.1 REV-1

- 6-10. DELAY IN ACCOUNTING FOR RECEIPT FORMS. Any delay in accounting for the use of blank receipts in complete numerical order will be promptly checked by the supervisor. If any official receipt(s) cannot be located, an immediate report will be made to the Director, Financial Control and Accounting Division, OFA, giving the receipt number and all information available including the date the blank receipt was issued to the typist and the name of the typist or other employee.

3/92

6-6