

U. S. Department of Housing and Urban Development

Office of Public and Indian Housing

Special Attention of:

Notice PIH 98-40 (HA)

Public Housing Agencies;
Directors, Offices of Public
Housing; State/Area Office
Coordinators; and Secretary's
Representatives

Issued: July 22, 1998
Expires: July 31, 1999

PIH Low-Rent Technical
Accounting Guidebook, 7510.1

Subject: Revised Form HUD-52599, Statement of Operating Receipts
and Expenditures, and availability of electronic
transmission

PURPOSE

The purpose of this Notice is to transmit the revised Form HUD-52599, Statement of Operating Receipts and Expenditures (SORE), and to announce the availability of the HA Finance Internet Submission System (HAFISS).

REVISED FORM HUD-52599

The Form HUD-52599, Statement of Operating Receipts and Expenditures (SORE), has been revised to update the form for various program changes made in the past few years. A copy of the revised form and a list of changes is attached. The format of the Form HUD-52599 is mandatory. The revised format must be used for submission of SORE reports for PHA Fiscal Years Ending September 30, 1998, and after. Additional copies of Form HUD-52599 can be obtained by calling 1-800-767-7468 or a PDF file can be downloaded from:

<http://www.hud.gov/forms/52599.pdf>

ELECTRONIC TRANSMISSION

The HAFISS is now available for electronic transmission of the Form HUD-52599 in the revised format. The use of HAFISS is not yet mandatory, however, its use is encouraged. The electronic submission of Form HUD-52599 to HUD will provide Field Offices with more timely access to the financial data and will reduce the cost to the Department of processing this information. In addition, HUD anticipates that electronic on-line submission of the HUD-52599 will also benefit PHAs since the system automatically provides the required format; calculates PUMs, totals and subtotals; confirms the residual receipt amount based on data entered; and allows on-line review, correction, and printing of the form prior to submission. SORE data submitted through the HAFISS can also be archived by the PHA to provide a multi-year record of SORE data.

The HAFISS can be accessed at:

http://www.hud.gov/pih/systems/ibs/ha_finance/hafintro.html

A user name and password must be supplied when the PHA logs onto the HAFISS. Each PHA will receive a letter containing a user name and password for the PHA, and telephone numbers for questions and information about the system.

The website provides detailed information about the HAFISS; for example:

- o The PHA user name and password allow the PHA to enter/view only the user PHA data; PHAs do not have access to the data entered by other PHAs.
- o If the PHA has a fee accountant, the PHA can authorize the fee accountant to use the PHA user name/password to enter data, or the fee accountant may get his/her own ID and password and have the PHA designate the accountant as the PHA representative.
- o The data can be entered as a draft, printed, reviewed, and edited before final submission to HUD. The draft is not visible to HUD. Once it is submitted, however, the PHA can no longer change it.
- o The system has two different ways of entering data. The easiest way is to use the PHA ID to log in and fill out the interactive Form HUD-52599 on the HAFISS. The PHA may also prepare a text file exported from other software and send that.
- o A printout of the electronically submitted form signed by the appropriate PHA official must be mailed to the Field Office; however, that requirement may be changed in the future.

APPLICABILITY

This Notice applies to the PHA-Owned Rental Housing Program, the Section 23 Leased Housing Program and the PHA-Owned Homeownership Program.

REVISION TO GUIDEBOOK 7510.1:

Changes to PIH Low-Rent Technical Accounting Guidebook, 7510.1 (1/96): Official changes will be made to Guidebook 7510.1 to include the accounts in Attachment C of this Notice.

EFFECTIVE DATE

The revised Form HUD-52599, Statement of Operating Receipts and Expenditures, must be submitted for PHA fiscal years ending

September 30, 1998, and after. If the PHA has submitted data through the HAFISS, a signed, hard copy of the Form HUD-52599 must also be submitted to the local HUD Office.

/s/
Deborah Vincent
General Deputy Assistant
Secretary for Public
and Indian Housing

Attachments:

[Revised Form HUD-52599](#)

[Form HUD-52599, Line Item Changes - May 1998 Revision](#)

[PIH Technical Accounting Guide](#) - Chart of Accounts Update,
Form HUD-52599 - May 1998 Revision