

**ANNUAL REVIEW OF UNLIQUIDATED OBLIGATIONS:
SAMPLE FORMATS OF CERTIFICATIONS BY PRINCIPAL STAFF TO CFO**

For Program Obligations Only:

MEMORANDUM FOR: [Name of Chief Financial Officer],

FROM: [Name of Program Assistant Secretary or Equivalent]

SUBJECT: Certification of Program Obligations Open as of May 31, XXXX

This memorandum is to provide the following certification:

1. My office has provided a listing of all program obligations (with no disbursement activity for 6 months) that were open as of May 31, XXXX, to all appropriate program personnel within my office, to determine the validity of all obligations.
2. All appropriate program personnel have reviewed the underlying support for program obligations in excess of thresholds established by your office, to determine the validity of the obligations. These personnel have identified those program obligations to be deobligated, pursuant to your instructions.
3. Attached is the following information:
 - all certifications from Headquarters and field personnel stating that they have performed the review of the unliquidated program obligations; and
 - the listings of obligations (showing code “D”) required by your office, to deobligate Headquarters and field program amounts.
4. I have reviewed the above information. Based on my review, this is to certify that the annual review of unliquidated obligations relating to my office has been properly performed; that all program obligations to be deobligated have been identified; and the documentation required to deobligate is either included with this certification or has been provided to the appropriate office. All other obligations relating to my office are valid and should remain on HUD’s books and records.

Signature of Program Assistant Secretary or Equivalent

Date

Attachments

APPENDIX NO. 8

For Administrative Obligations Only:

MEMORANDUM FOR: [Name of Chief Financial Officer],

FROM: [Name of Program Assistant Secretary or Equivalent]

SUBJECT: Certification of Administrative Obligations Open as of May 31, XXXX

This memorandum is to provide the following certification:

1. My office has provided a listing of all administrative obligations (with no disbursement activity for 6months) that were open as of May 31, XXXX, to all appropriate administrative personnel within my office, to determine the validity of all obligations.
2. All appropriate administrative personnel have reviewed the underlying support for administrative obligations in excess of thresholds established by your office, to determine the validity of the obligations. These personnel have identified those administrative obligations to be deobligated, pursuant to your instructions.
3. Attached are all certifications from Headquarters and field personnel stating that they have performed the review of the unliquidated obligations and that they have either (a) processed the deobligations, or (b) attached the listings of obligations (showing code "D") to deobligate Headquarters and field administrative amounts.
4. I have reviewed the above information. Based on my review, this is to certify that the annual review of unliquidated obligations relating to my office has been properly performed; that all obligations to be deobligated have been identified and deobligated by the appropriate personnel in my office; or the documentation required to deobligate is included with this certification. All other obligations relating to my office are valid and should remain on HUD's books and records.

Signature of Program Assistant Secretary or Equivalent

Date

Attachments

Sample format of certification from program or administrative personnel to Assistant Secretary or equivalent

MEMORANDUM FOR: [Name of Program Assistant Secretary or Equivalent]

FROM: [Name of Program or Administrative Personnel]

SUBJECT: Certification Relating to Annual Review of Obligations Open as of May 31, XXXX (select the applicable category below):

- [Headquarters Program Obligations]
- [Field Program Obligations]
- [Headquarters Administrative Obligations other than travel]
- [Field Administrative Obligations other than travel]

This memorandum is to provide the following certification:

1. I have been provided with a listing of all **[identify one or more of the following category of obligations: Headquarters program; Field program, Headquarters administrative other than travel; or Field administrative other than travel;]** obligations (with no disbursement activity for 6 months) relating to my office and which were open as of May 31, XXXX, to determine the validity of all obligations in excess of thresholds determined by the Office of the Chief Financial Officer.
2. For those obligations in excess of thresholds established by the Office of the Chief Financial Officer, my office has:
 - reviewed the underlying support to determine the validity of the obligations; and
 - identified all invalid obligations and,
 - a. for Headquarters and field program amounts to be deobligated, attached the listings (showing code “D”) required to deobligate the amounts; and
 - b. for Headquarters and field administrative invalid obligations, either processed the deobligations, or in situations where the administrative personnel could not deobligate them, attached the listings (showing code “D”) required to deobligate the amounts.
3. Based on my review, this is to certify that the annual review of unliquidated obligations relating to obligations under my purview has been properly performed, and that all obligations under my purview not included in item 2a and 2b above are valid and should remain on HUD’s books and records.

Signature of Program or Administrative Office Personnel

Date

Attachments