

# Contractor's Certificate of Actual Cost

U.S. Department of Housing and Urban Development  
Office of Housing  
Federal Housing Commissioner

OMB No. 2502-0044 (Exp. 12/31/2018)

Public reporting burden for this collection of information is average 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This information is required to obtain benefits, HUD may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB Control Number.

Section 227 of the National Housing Act (Section 126 of the Housing Act of 1954, Public Law 560, 12 U.S.C. 1715r), authorizes the collection of this information. The information is required for a general contractor when an identity of interest exists between the general contract and the mortgagor or when the mortgagor is a non-profit entity and a cost plus contract has been used. The information is required from the contractor to convey its actual construction cost in a standardized format for cost certification.

**Privacy Act Notice.** The United States Department of Housing and Urban Development, Federal Housing Administration, is authorized to solicit the information requested in this form by virtue of Title 12, United States Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. While no assurances of confidentiality is pledged to respondents, HUD generally discloses this data only in response to a Freedom of Information request.

Project Number	Building Number	Mortgagor
Contractor	Name of Project	Location

Gentlemen:

This Certificate is made pursuant to the provisions of the Construction Contract, entered into by and between us under date of \_\_\_\_\_ and it is understood and agreed by the undersigned that this Certificate is to be submitted by you to the Federal Housing Commissioner in order to induce the Commissioner to finally endorse the mortgage for insurance.

The actual cost incurred in the completion of construction under the above Construction Contract and accepted construction changes exclusive of all kick-backs, rebates and discounts received in connection with the construction of the project is itemized below:

Div.	Trade Item	Paid in Cash	To Be Paid In Cash	Total	Name of Subcontractor or Payee	Line
3	Concrete					1
4	Masonry					2
5	Metals					3
6	Rough Carpentry					4
6	Finish Carpentry					5
7	Waterproofing					6
7	Insulation					7
7	Roofing					8
7	Sheet Metal					9
8	Doors					10
8	Windows					11
8	Glass					12
9	Lath and Plaster					13
9	Drywall					14
9	Tile Work					15
9	Acoustical					16
9	Wood Flooring					17
9	Resilient Flooring					18
9	Painting and Decorating					19
10	Specialties					20
11	Special Equipment					21
11	Cabinets					22
11	Appliances					23
12	Blinds and Shades, Artwork					24
12	Carpets					25
13	Special Construction					26
14	Elevators					27
15	Plumbing and Hot Water					28
15	Heat and Ventilation					29
15	Air Conditioning					30
16	Electrical					31
	Subtotal (Structures)					32
	Accessory Structures					33
	<b>Total (Structures)</b>					

Div.	Trade Item	Paid in Cash	To be Paid Cash	Total	Name of Subcontractor or Payee	Line
2	Earth Work					35
2	Site Utilities					36
2	Roads and Walks					37
2	Site Improvements					38
2	Lawns and Planting					39
2	Unusual Site Conditions					40
	<b>Total (Land Improvements)</b>					41
	<b>Total (Structure and Land Improvements)</b>					42
1	General Requirements					43
	General Overhead					44
	Miscellaneous (Labor and Materials)*					45
	Bond Premium					46
	Other Fees—Paid by Contractor					47
						48
	<b>Total Costs</b>					49

\* Total purchases of materials and cost of labor amounting to less than \$1,000 may be included as a lump sum under miscellaneous materials and labor. Costs exceeding this amount for materials and labor must be allocated to the trade item under which they were expended on HUD-92330-A worksheets 3 and 4.

**Note:** If additional space is required for these or other items, append Rider thereto, with references and initial. When more than one subcontractor is performing a trade item, the attached work sheet must be completed giving the information indicated.

**Itemized Breakdown**

General Requirements (Job Overhead)		Other Fees—Paid by Contractor	
Item	Total	Item	Total
Supervision	\$		\$
Field Engineering			
Field Office Expense			
Temporary Facilities			
Temporary Utilities			
Cleaning and Rubbish Removal			
Watchmen Wages			
<b>Total for General Requirements</b>	\$	<b>Total</b>	\$

The undersigned hereby certifies that: *(Check One)*

- There has not been and is not now any identity of interest between mortgagor and/or general contractor on the one hand and any subcontractor, material supplier or equipment lessor on the other.
- The accompaniment contains a statement fully describing any identities of interest. Identity of Interest is defined as follows: When there is any financial interest of the party of the first part in the party of the second part; when one or more of the officers, directors or stockholders or the part of the first part is also an officer, director or stockholder of the party of the second part; when any officer, director or stockholder of the party of the first part has any financial interest whatsoever in the party of the second part; when the part of the second part advances any funds to the party of the first part; when the party of the second part provides and pays on behalf of the party of the first part the cost of any architectural services or engineering services other than those of a surveyor, general superintendent, or engineer employed by a general contract in connection with its obligations under the construction contract; when the party of the second part takes stock or any interest in the party of the first part as part of the consideration to be paid them; when there exist or come into being any side deals, agreements, contracts or undertakings entered into or contemplated, thereby altering, amending or cancelling any of the required closing documents except as approved by the Commissioner.

All amounts shown have been reduced to give effect to the amount(s) of any kickbacks, rebates, adjustments, discounts, or any other devices which had the effect of reducing the actual cost, and all amounts shown above as "to be paid in cash" will be so paid within forty-five (45) days after final endorsement.

**Note:** This certificate must be supported by a certification as to actual cost by an independent Certified Public Accountant or by an independent public accountant as required for Forms HUD-3305 or 3306.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Signature:

Date:

X

**Worksheet**

Div.	Trade Item	Paid in Cash	To be Paid Cash	Total	Name of Subcontractor or Payee
3	Concrete				
4	Masonry				
5	Metals				
6	Rough Carpentry				
6	Finish Carpentry				
7	Waterproofing				
7	Insulation				
7	Roofing				
7	Sheet Metal				
8	Doors				
8	Windows				
8	Glass				
9	Lath and Plaster				
9	Drywall				
9	Tile Work				
9	Acoustical				
9	Wood Flooring				
9	Resilient Flooring				

Div.	Trade Item	Paid in Cash	To be Paid Cash	Total	Name of Subcontractor or Payee
9	Painting and Decorating				
10	Specialities				
11	Special Equipment				
11	Cabinets				
11	Appliances				
12	Blinds and Shades, Artwork				
12	Carpets				
13	Special Construction				
14	Elevators				
15	Plumbing and Hot Water				
15	Heat and Ventilation				
15	Air Conditioning				
16	Electrical				
2	Earth Work				
2	Site Utilities				
2	Roads and Walks				
2	Site Improvements				
2	Lawns and Planting				
2	Unusual Site Conditions				