

Cost Certification Review Worksheet

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

Project Name: _____
Project Number: _____

[] Firm Certification
[] Certification

Trade Item	Column A	Column B	Column C	Column D
	Form 2326 Dollar Amounts	Form 2328/or Certified Dollar Amounts	Plus or Minus Dollar Amounts Variance	Plus or Minus Percentages Variance
1. Concrete				
2. Masonry				
3. Metals				
4. Rough Carpentry				
5. Finish Carpentry				
6. Waterproofing				
7. Insulation				
8. Roofing				
9. Sheet Metal				
10. Doors				
11. Windows				
12. Glass				
13. Lath and Plaster				
14. Drywall				
15. Tile Work				
16. Accoustical				
17. Wood Flooring				
18. Resilient Flooring				
19. Painting and Decorating				
20. Specialities				
21. Special Equipment				
22. Cabinets				
23. Appliances				
24. Blinds, Shades and Artword				
25. Carpets				
26. Special Construction				
27. Elevators				
28. Plumbing and Hot Water				
29. Heat and Ventilation				
30. Air Conditioning				
31. Electrical				
32. SUBTOTAL (Structures)				
33. Accessory Structures				
34. TOTAL (Structures)				
35. Earthwork				
36. Site Utilities				
37. Roads and Walks				
38. Site Improvements				
39. Lawns and Planting				

Trade Item	Column A	Column B	Column C	Column D
	Form 2326 Dollar Amounts	Form 2328/or Certified Dollar Amounts	Plus or Minus Dollar Amounts Variance	Plus or Minus Percentages Variance
40. Unusual Site Conditions				
41. TOTAL (Land Improvements)				
42. General Requirements				
43. General Overhead				
44. Builder's Profit				
45. Arch. Fee (Prior to Construction)				
46. Arch. Fee (During Construction)				
47. Other Fees				
48. Bond Premium				
49. Misc. (Labor and Materials)				
50. Total Cost				

Justification for Acceptance

(Cost Analyst)

(Date)

Instructions: HUD-92331-B

1. **Purpose.** To provide a worksheet and variance report necessary for reviewing Form HUD-2328, Contractor's and/or Mortgagor's Cost Breakdown: HUD-92330, Mortgagor's Certificate of Actual Cost; and HUD-92330-A, Contractor's Certificate of Actual Cost.
2. **Prepared By.** Cost Staff.
3. **General Instructions.** Transcribe the information required for completion and review from Forms HUD-92326 (Firm), HUD-2328, and HUD-92330-A to Form HUD-92331-B.
4. **Specific Instructions for Review of Form HUD-2328.**
 - a. Project Name and Project Number: Self-explanatory.
 - b. Column A - Form HUD-92326 Dollar Amounts: Transcribe the trade item and fee dollar amounts from Form HUD-92326 (Firm), to Column A.
 - c. Column B - Form HUD-2328/Certified Dollar Amounts: Transcribe the trade item and fee dollar amounts from Form HUD-2328 to Column B.
 - d. Column C - Plus or Minus Dollar Amounts Variance: Enter the difference for each trade item and fee between Column A and Column B in Column C. If the trade item or fee amount in Column B is larger than the same item in Column A, indicate the difference in Column C as a plus (+). If the trade item or fee amount in Column B is less than the same item in Column A, indicate the difference in Column C as a minus (-).
 - e. Column D - Plus or Minus Percentage: Divide each trade item and fee dollar amount difference in Column C by the trade item and fee dollar amounts in Column A and convert the result to a percentage. Enter the percentage in Column D. Indicate the percent variance as a (+) or (-) in the same fashion as Column C.

5. Specific Instructions for Review of Forms HUD-92330, 92330-A.

- a. Project Name and Project Number: Self-explanatory.
- b. Column A - Form HUD-92326 Dollar Amounts: Transcribe the trade item and fee dollar amounts from Form HUD-92326 (Firm), to Column A.
- c. Column B - Form HUD-2328/Certified Dollar Amounts: Transcribe the certified trade item and fee amounts from Forms HUD-92330 and 92330-A to Column B.
- d. Column C - Plus or Minus Dollar Amounts Variance: Enter the dollar amount difference for each trade item and fee between Column A and Column B in Column C. If the trade item or fee amount in Column B is larger than the amount shown in Column A, indicate the difference in Column C as a plus (+). If the trade item or fee amount in Column B is less than the amount shown in Column A, indicate the difference in Column C as a minus (-).
- e. Column D - Plus or Minus Percentage: Divide each trade item and fee dollar amount difference in Column C by the trade item and fee dollar amount in Column A and convert the result to a percentage. Enter the percentage variance as a plus (+) or minus (-) in the same fashion in Column C.
- f. Justification for Allowances: In the space provided, state the reasons(s) for accepting the dollar amounts shown in Column B if appropriate. If additional space is needed for further documentation, the reverse side of the Form will be used.
- g. Signature and Date. Enter the processor and reviewer's signature and the date.