

**Contractor's Certificate  
of Actual Cost  
Section 232**

**U.S. Department of Housing  
and Urban Development  
Office of Residential Care Facilities**

OMB Approval No. 2502-0605  
(exp. 03/31/2018)

**Public reporting** burden for this collection of information is estimated to average 8 hours. This includes the time for collecting, reviewing, and reporting the data. The information is being collected to obtain the supportive documentation which must be submitted to HUD for approval, and is necessary to ensure that viable projects are developed and maintained. The Department will use this information to determine if properties meet HUD requirements with respect to development, operation and/or asset management, as well as ensuring the continued marketability of the properties. This agency may not collect this information, and you are not required to complete this form unless it displays a currently valid OMB control number.

**Warning:** Any person who knowingly presents a false, fictitious, or fraudulent statement or claim in a matter within the jurisdiction of the U.S. Department of Housing and Urban Development is subject to criminal penalties, civil liability, and administrative sanctions.

Project Name:	FHA Project Number:	Building Number:
Project Address:		
Borrower Name:		Contractor Name:

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-ORCF 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 borrower 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 HUD.

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 Form HUD-93305-ORCF.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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9	Wood Flooring				
9	Resilient Flooring				

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2	Roads and Walks				
2	Site Improvements				
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2	Unusual Site Conditions				

