



United States
Department of
Agriculture

Farmers
Home
Administration

Washington
D.C.
20250

FmHA AN No. 2446 (2009)
January 15, 1992

SUBJECT: Certification of Unliquidated Obligations -
Community Programs (CP), Farmer Programs (FP)
Single Family Housing (SFH), and Multi-Family Housing (MFH)

TO: State Directors

Purpose/Intended Outcome:

This Administrative Notice (AN) provides instructions for the review and annotation of Report Code (RC) 743, Report of Prior Year Unliquidated Obligations, and RC 743 (AMAS), Report of Unliquidated Obligations, prior to submission of the reports to the Finance Office by State Offices. Annotation of the reports is necessary to meet Treasury and General Accounting Office requirements for certifying obligations are accurate and valid.

Comparison with Previous AN:

This AN replaces AN No. 2163 (2009), dated October 22, 1990.

Implementation Responsibilities:

Because of the continuing emphasis on prompt utilization of funds, please assure that the review of the reports dated January 31 and July 31, 1992, includes:

1. Establishment of procedures for reviewing all obligations shown on both reports.
2. Coding in the left margin for all obligations using the following:
 - a. Cancellations: Cancellation of obligations should be accomplished through the field office terminal system. Identify by placing an "X" in the left margin. Show amount and date of cancellation. Mark only those cancellations processed prior to the requested return date of the report. Form FmHA 1940-10, Cancellation of U.S. Treasury Check and/or Obligation, should not be returned to the Finance Office with the completed report. Please note that these obligations are still unliquidated in the accounting system or would not be shown on the report and, if the obligations are no longer required, the cancellation must be processed through the terminals.

EXPIRATION DATE: September 30, 1992

FILING INSTRUCTION: Preceding
FmHA Instruction 2009-A

b. Checks: If a check was issued, show the date and amount of the check.

c. Valid Obligations: Please establish timeframes as follows: "1" for funds expected to be requested within 12 months and "2" for funds expected to require over 12 months before request. Note any extenuating circumstances regarding these funds.

3. The statement, "I certify that RC 743 dated _____ has been reviewed and all obligations not shown as cancelled are valid and should be retained," must be entered on the first page of the report, signed/dated by the State Director, and submitted to the Finance Office. This statement must be shown on each report, i.e., RC 743 and RC 743 (AMAS).

4. Establishment of controls to ensure that all pages of the reports are properly completed in accordance with the above procedures and submitted to the Finance Office as one transmittal. All partial or incomplete submissions will be returned for correction and resubmission. The reports are to be mailed so that they will reach the Finance Office on or before the deadline established in the transmittal memorandum from the Finance Office.

As of October 1991, the RC 743 will be included in the Coordinated Assessment Review. Your prompt attention to this request will be appreciated.



LA VERNE AUSMAN
Administrator