



Rural Development

March 20, 2018

Curtis M. Anderson  
Acting Administrator

TO: State Directors  
Rural Development

Rural Housing Service  
1400 Independence Ave, SW  
Room 5014-S  
Washington, D.C. 20250

ATTENTION: Program Directors and Coordinators  
Multi-Family Housing

Telephone: (202) 692-0268

FROM: Curtis M. Anderson *Curtis M. Anderson*  
Acting Administrator  
Rural Housing Service

SUBJECT: Extensions and De-Obligations of Multi-Family Housing  
Section 533 Housing Preservation Grant Program  
Unliquidated Obligations

This Unnumbered Letter (UL) provides guidance on when and how to extend and/or de-obligate Section 533 Housing Preservation Grant (HPG) program unliquidated grant obligations. This guidance was developed in accordance with the Grants Oversight and New Efficiency Act (Gone Act) whereby action is taken to identify and close out expired Federal grant awards that contain undisbursed funding or have a zero balance. The Rural Housing Service (RHS) is issuing guidance on this subject to all RHS staff in State Offices and local offices.

**The Evaluation, Extension and/or De-Obligation Process**

Semi-annually, RHS staff in each State Office will carefully evaluate the status of all unliquidated HPG obligations to ensure the proper and efficient use of these funds. The process for reviewing unliquidated obligations is as follows:

**STEP 1: STATE OFFICE REVIEW**

- A. Identify the unliquidated obligations in the semi-annual certification of reports. The National Financial and Accounting Operations (NFAOC) posts the following Unliquidated Report Code 743 reports to the NFAOC SharePoint Link at [https://ems-team.usda.gov/sites/RD\\_CFO/nfaoc/DPM/prd/prb/ULO/SitePages/Home.aspx](https://ems-team.usda.gov/sites/RD_CFO/nfaoc/DPM/prd/prb/ULO/SitePages/Home.aspx):
  - 1. Report Code 743, Report of Prior Years Unliquidated Obligations for the Automated Multi-housing Accounting System (AMAS).

EXPIRATION DATE:  
March 31, 2019

FILING INSTRUCTIONS:  
Housing Programs

2. Report Code 743, Report of Prior Year Unliquidated Obligations for rural housing grant programs maintained in the Program Loan Accounting System (PLAS).
  3. Report Code 743, Report of Inactive Prior Years Unliquidated Obligations for Non-Automated Loan and Grant Programs.
- B. Review the unliquidated HPG obligations on the report(s) and provide an explanation for each. The following are the steps for full closure of obligations as the HPG grants must be fully liquidated not more than 2 years from the date the grant funds were obligated.
- C. The State Director certifies unliquidated obligations.
- D. Scan and save all Code 743 reports and the State Director certification as PDF files. Upload the files to the ULO Certification SharePoint site by State. (You'll find specific instructions for these activities in correspondence from NFAOC dated as of September 30, 2017, titled "RD ULO Certification Instruction Guide" and an October 17, 2017, UL titled "Report of Prior Year Unliquidated Obligations Due October 31, 2017".)
- E. State Office Special Reporting of Obligation Extensions: In an e-mail, submit a request for an extension for the following situations to the National Office's for review, concurrence and approval;
1. Request for time extension for an unliquidated obligation due to extenuating circumstances – an additional one-year extension may be permitted with the State Director's recommendation, the review, concurrence and the approval of the National Office. No more than two one-year extensions may be granted on any unliquidated obligation.
  2. The State Offices and the National Office may evaluate obligations that have unusual approval and obligation dates due to funding limitations imposed by budgetary and/or Notice of Funding Availability and/or Notice of Solicitation of Application constraints on a case-by-case basis. No more than one one-year extension may be granted on any unliquidated obligation.

## **STEP 2: STATE OFFICE RECOMMENDATION**

- A. The State Office reviews the SharePoint site uploads of ULO PDF files.
- B. The State Office requests documentation for those obligations noted as valid that verifies the continued need of the project at the location, current rehabilitation and repair costs, and availability of all original award funding sources (and/or extensions) as necessary to complete the project as initially planned. (State Offices must keep an

updated development plan with a revised closing/completion date concurred with the applicant/grantee and authorized State Rural Development approval official in its files.)

- C. The State Office e-mails recommendation for extension or de-obligation of unliquidated obligations to the National Office (courtesy copies the State Office and the Director, MFH Preservation and Direct Loan Division (PDL)). The National Office HPG program lead is Bonnie Edwards-Jackson.

### **STEP 3: NATIONAL OFFICE APPROVAL**

- A. The Section 533 HPG Program Lead is authorized to approve [or reject] the first extension request.
- B. The Director, MFH PDL is authorized to approve de-obligations and to approve [or reject] any extension request.

After five years, we will process any outstanding unliquidated obligation in accordance with 31 U.S.C. section 1552(a) Procedure for Appropriation Accounts Available for Definite Periods, where it states, “on September 30<sup>th</sup> of the fifth fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose”.

Questions regarding Section 533 HPG unliquidated obligations should be directed to Bonnie Edwards-Jackson at (202) 690-0759 or e-mail [bonnie.edwards@wdc.usda.gov](mailto:bonnie.edwards@wdc.usda.gov).



United States Department of Agriculture

## National Financial and Accounting Operations Center

# RD Unliquidated Obligation (ULO) Certification Instruction Guide

As of September 30, 2017



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## Scope

### Departmental Regulation

USDA Departmental Regulation 2230-001, Reviews of Unliquidated Obligations (revised on October 15, 2014), prescribes the policies for the review and certification of unliquidated obligations.

Reviews of unliquidated obligations are necessary to properly report obligation balances, certify the validity of obligated balances, make funds available that otherwise would not be used, reduce the risk of misuse and theft of funds, and improve the Treasury Department's ability to forecast outlay and borrowing needs.

### Policy

- The optimum utilization of funds requires that all current and prior year obligations be continuously reviewed to ensure that obligated balances are not over or understated and that the obligations are properly documented and reported.
- Reviews and certification of unliquidated obligations shall be made by each agency. Unliquidated obligations found to be unnecessary will be promptly adjusted. All adjusting transactions shall be properly documented and all documentation shall be retained for audit purposes.
- Agencies are required to certify quarterly that reviews and corrective actions related to unliquidated obligations inactive for at least 12 months were performed. RD ULO Certifications are due semi-annually (30 days after the Reporting Period) to NFAOC/PFCB according to the following schedule:

REPORTING PERIOD	RD ULO CERTIFICATION DUE
October 1 – March 31	April 30
April 1 – September 30	October 31

- Obligations should be deobligated unless there is a documented bona-fide purpose for the obligation to remain open.

## Procedures

- I. **Identification & Notification** – Financial personnel will produce quarterly reports on unliquidated obligations from the financial management system for review. The agency Chief Financial Officer (CFO) or designated financial personnel will also notify program and procurement personnel of unliquidated obligations selected for review, and request a written notification of their validity. **NOTE:** Because RD reporting is semi-annual while FSA is quarterly, RD received a waiver for semi-annual reporting.
- II. **Review of Obligations** – Program and procurement personnel will review unliquidated obligations selected to determine whether delivery of goods or services or performance is expected to occur. Review, close out, and de-obligations should occur on an ongoing basis as determination(s) are made that obligation(s) can be adjusted or cancelled. The following items must be considered, if applicable:
- The period of fund availability;
  - The period of performance or delivery date;
  - The completeness and accuracy of information provided by contract, grant, or loan recipients
  - Whether funds have been expended consistent with the percentage of completion
  - Whether remaining funds are sufficient to complete the order in accordance with the specifications or whether funds are no longer needed;
  - Justifications for amendments to funding levels;
  - Supplemental loans, grants, etc.;
  - Reasons for lack of activity, such as litigation or delay in contract closeout;
  - Any provisions of the grant, agreement or contract that may permit or prohibit deobligation or reprogramming; and
  - Any other relevant factors, when making a determination.
- III. **Determination** – The review should disclose unliquidated obligations:
- 1) That do not have a legal basis, or are not properly authorized and supported by appropriate documentation;
  - 2) Which have been completed and have not been closed out; and
  - 3) Under which no future expenditures are expected.
- Once a determination is made that an unliquidated obligation is no longer valid, program and/or procurement personnel will notify appropriate agency-designated personnel, in writing, within 5 days after the determination is made to process a deobligation.
- IV. **Deobligation** – Appropriate agency-designated personnel will cancel or adjust the unliquidated obligations in the financial management system, based on the written notification from program and/or procurement personnel, within 15 days after receipt of the written notification. In situations where program and/or procurement personnel are canceling or adjusting the unliquidated obligations, a written notification stating that the deobligation was processed must be provided to the agency CFO or designated financial personnel. Copies of the supporting documentation should be retained according to the records retention on page 6 of this guide.

- V. **Certification** - Certification. The CFO, or equivalent, for each agency must submit a certification to the Office of the Chief Financial Officer (OCFO) - Associate Chief Financial Officer for Financial Operations (ACFO-FO) by the dates outlined in the Policy section. Certifications are subject to examination by OCFO on a sample basis annually.

### Responsibilities:

- a) The CFO, or equivalent, for each agency must
- 1) Coordinate reviews and corrective actions related to unliquidated obligations between program, procurement, and financial personnel; and
  - 2) Provide the ACFO-FO a certification that the reviews were performed and unliquidated obligations are valid based on the reviews.
- b) Program and/or procurement personnel will determine if unliquidated obligations should be deobligated and provide a written notification to appropriate agency-designated personnel.
- c) Appropriate agency-designated personnel will deobligate unliquidated obligations for goods or services for which delivery or performance is not expected to occur, based on written notification from program and/or procurement personnel.
- d) The OCFO will
- (1) Monitor agency compliance with this regulation;
  - (2) Work with agency CFO's to identify impediments to compliance and assist in developing and implementing corrective actions; and
  - (3) Provide analytical support to agencies to assist in early identification of invalid unliquidated obligations.
- e) It is a shared responsibility of all program, procurement, and financial managers with obligation authority to ensure that agency funds are obligated properly and managed effectively. This includes routine monitoring and timely adjustment of obligations for which the office is responsible. Supervisory officials should ensure that appropriate and timely execution of these responsibilities are reflected in the performance plans of all program, procurement, and financial managers with obligation authority and are assessed in formal performance evaluations.

### Definitions

- a) **Deobligation (Cancellation)** – the cancellation, downward adjustment, or deletion of a previously recorded obligation. Such adjustments may be attributable to cancellation of a project or contract, price revisions, corrections of amounts previously recorded, or differences between obligations previously recorded and payments made.

- b) **Invalid Unliquidated Obligation** – the portion of an obligated balance associated with undelivered orders that is not needed to pay for goods and services not yet received. This may be a balance remaining following final delivery of goods and services, a balance unneeded due to a reduction in vendor rates or quantities needed compared to the basis for the original estimate, the unearned portion of a grant or agreement once the period of performance has expired, the entire recorded obligation if the underlying transaction did not result in a valid obligation of the government, or similar reason.
- c) **RC743** – Report Code (RC) 743 Prior Year Unliquidated Obligations
- d) **Undelivered Order** – an undelivered order is an obligation for goods that have not been received or services that have not been performed.
- e) **Unliquidated Obligation** – the balance remaining from the amount of orders placed; contracts or other binding agreements awarded; or services rendered after making any payments or processing deobligations. Unliquidated obligations consist of undelivered orders and accounts payable.

**Records Retention** - Records, reports, certifications and all other supporting documents relating to reviews of unliquidated obligations should be maintained, by the agency and the OCF O, for a period of 6 years and 3 months from the date the review was completed. However, records should not be destroyed if they are subject to litigation or other moratorium. Information related to records retention should be directed to the agency Records Officer.

# ULO Certifying Office PFCB Tool Overview

## ULO Tool Guide

The Certifying Office ULO Tool was created to convert the RD Report of Prior Year Unliquidated Obligations (RC743) into a Microsoft Excel file, for review and certification by RD Certifying Officer (CO) Staff. This Tool is designed for shared use by NFAOC/PFCB and RD Certifying Officers, according to the following workflow:

- Import RC743 ULO Report as an Excel file (.xlsx format)
- Certify ULOs listed on RC743 Excel file with Departmental Codes
- Summarize ULO Certification data for export as an Excel file (.XLX format)
- Create ULO Certification Signature form as a PDF file for export

Un-liquidated Obligation (ULO) Loan & Grant Tool							Version 1.0
NFAOC (PFCB)	STEP 1 - Select Variables:		Type of ULO Report	ULO Reporting Period			
			RD Loans & Grants	3/31/2016			
NFAOC (PFCB)	STEP 2 - Import		Import File Name	Import File Path	Import Timestamp	Destination	Organization
			Import ULO Report	20160426_CO.xlsx	C:\Users\rhoffman\FI Consulting\USDA RD\WFAOC\ULOs	8/15/2016, 4:59:55 PM	ULO_Report
Certifying Office	STEP 1 - Certify Each Obligation on ULO_Report Tab						
	STEP 2 - Export						
	Export Reports In Excel Format (.XLX)		Export Summary for Signature In PDF Format (.PDF)				

1. Import ULO Report button – Used by **NFAOC** to import RC743 Report
2. Type of ULO Report dropdown button – Used by **NFAOC** to select type of RC743 report
3. ULO Reporting Period – Used by **NFAOC** to select reporting period
4. Export Reports in Excel Format button – Used by **CO** to export ULO Data file to NFAOC
5. Export Summary for Signature In PDF Format button – Used by **CO** to create PDF form

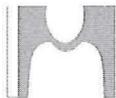
# Procedure to Certify RD ULOs with PFCB Tool

## Download RC743 ULO Report Data File in State ULO Certifications

The ULO SharePoint site link to your State's folder has not changed. The link is [https://ems-team.usda.gov/sites/RD\\_CFO/nfaoc/DPM/prd/prb/ULO/Shared%20Documents/Forms/AllItems.aspx](https://ems-team.usda.gov/sites/RD_CFO/nfaoc/DPM/prd/prb/ULO/Shared%20Documents/Forms/AllItems.aspx). If the permissions to upload need to be changed to include another staff member or any other assistance is needed regarding the ULO SharePoint site, please e-mail [RD.NFAOC.PFCB@stl.usda.gov](mailto:RD.NFAOC.PFCB@stl.usda.gov).

RD Certifying Office POCs will receive an email notification with a SharePoint link to State ULO Certifications for their State. The following are steps for downloading this Data File:

- 1 Click the SharePoint link to the State ULO Certifications in the email notification.



SM.RD.NFAOC.PFCB

Please certify ULO Reports for the States as of March 31, 2017

To ■ Balke, Suzanne - RD, St. Louis, MO

### Action Items

The RC 743 ULO Data File as of March 31, 2017 is available for your review and certification. Click the link below to download the file. Instructions for certifying/submitting the RC743 Report and required supporting documents to NFAOC/PFCB are also available at the site below. Please upload your completed ULO Certifications and required supporting documents, by the deadline(s) listed below.

The password to open the ULO Tool Excel file is **certifyrdulo** (all low case and no space).

#### CERTIFICATION DEADLINE(S):

- Completed POC forms – due **April 15, 2017**
- ULO Certification, and supporting documents – due **April 30, 2017**

[https://ems-team.usda.gov/sites/RD\\_CFO/nfaoc/DPM/prd/prb/ULO/SitePages/Home.aspx](https://ems-team.usda.gov/sites/RD_CFO/nfaoc/DPM/prd/prb/ULO/SitePages/Home.aspx)

#### Suzy Balke

Accountant | Program Funds Control Branch  
National Financial and Accounting Operations Center  
Rural Development  
United States Department of Agriculture

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Click the State ULO Certifications folder.

SharePoint

BROWSE PAGE

**USDA** ULO Certification EDIT LINKS

# ULO Certification

Documents

- State ULO Certifications
- National Office ULO Certifications
- Instructions for ULO Reports

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Click the folder for your State.

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**USDA** ULO Certification EDIT LINKS

## State ULO Certifications

Documents

- State ULO Certifications
- National Office ULO Certifications
- Instructions for ULO Reports

Lists

Discussions

Sites

People and Groups

+ new document or drag files here

All Documents Explorer View ... Find a file

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		Alabama	... January 14, 2011
		Alaska	... February 16, 2010
		Arizona	... February 16, 2010
		Arkansas	... February 17, 2010
		California	... February 17, 2010
		Colorado	... February 17, 2010

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Click the RC743 ULO Data File.

SharePoint

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## State ULO Certifications ▸ Colorado ⓘ

Documents ⊕ new document or drag files here

**State ULO Certifications**

National Office ULO Certifications

Instructions for ULO Reports

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✓ 	Name	Modified	Modified By
	20170331_CO ✱	... A few seconds ago	 Balke, Suzanne - RD, St. Louis, MO

The password to open and save the Excel file is **certifyrdulo** (all lower case and no space).

## Certify RC743 ULO Data File

The RC743 ULO Data File is the Excel version of the Report Code (RC) 743 Prior Year Unliquidated Obligations. Complete the following required steps to certify each ULO listed in the data file. **NOTE:** the file needs to be opened, updated, saved, and uploaded with this Excel file .XLX format.

- 1 Select the **ULO Report** tab to display all unliquidated obligations requiring certification. Then, click on Enable Content before updating anything on the spreadsheet. **NOTE:** make sure it's enabled first!

Borrower Name	Borrower Case Number	Loan Number	Loan/Grant Designation	Project Number	Fund Code	Fiscal Year	Date Obligation	Date Last Advance	Original Obligation	Unliquidated Obligation	State	Svcs Office	Program Name (Type)	System Source
THE STRATTON AREA FOUNDATION	05 032 836660905	02		01 5	83	2014	05/25/14		\$1,674,076.00	\$1,674,076.00	COLORADO	05602		AMAS
THE STRATTON AREA FOUNDATION	05 032 836660905	01		01 5	83	2014	05/25/14		\$750,000.00	\$750,000.00	COLORADO	05602		AMAS
SAN LUIS VALLEY FARMWORKER HSG CORP	05 053 561400800	01		00 6	83	2014	03/24/14		\$1,500,000.00	\$1,500,000.00	COLORADO	05603		AMAS
SAN LUIS VALLEY FARMWORKER HSG CORP	05 053 561400900	02		00 6	83	2014	09/24/14		\$1,500,000.00	\$1,500,000.00	COLORADO	05603		AMAS
D & K REAL ESTATE INVESTMENTS, LLP	259927823		100			2015	05/10/15		\$10,710.00	\$10,710.00	COLORADO		Rural Business	CLSSFI
PIONEER ENERGY, LLC	429844177		100			2013	03/03/13	12/17/15	\$25,000.00	\$11,734.89	COLORADO		Rural Business	CLSSFI
WIGGINS, TOWN OF	522500416		100			2015	06/13/15		\$30,000.00	\$30,000.00	COLORADO		Water and Environment Program	CLSSFI
WIGGINS, TOWN OF	522500416		101			2015	05/13/15		\$30,000.00	\$30,000.00	COLORADO		Water and Environment Program	CLSSFI
OSPREY PACKS, INC	618031316		100			2015	05/11/15		\$49,917.00	\$49,917.00	COLORADO		Rural Business	CLSSFI
RIFF, TOWN OF	735264841		101			2016	03/22/16		\$469,500.00	\$469,500.00	COLORADO		Water and Environment Program	CLSSFI
RIFF, TOWN OF	735264841		101			2016	03/22/16		\$265,000.00	\$265,000.00	COLORADO		Water and Environment Program	CLSSFI
GALETON WATER AND SANITATION DISTRICT	876527357		100			2016	03/17/16		\$30,000.00	\$30,000.00	COLORADO		Water and Environment Program	CLSSFI
PARK JAMES	887216362		100			2016	02/22/16		\$20,000.00	\$20,000.00	COLORADO		Rural Business	CLSSFI
SUN DEV RESOURCES GROUP	05 02 847620730	05			000	2014	04/18/14	10/13/15	\$9,000.00	\$5,272.00	COLORADO	05-752	GRIPDS (RIS)	PLAS
ALAMOGOSA COUNTRY	05 02 847620730	01			922	2016	02/03/16		\$150,000.00	\$150,000.00	COLORADO	05-756	GRIPDS (RIS)	PLAS
ALAMOGOSA COUNTRY	05 02 847620730	02			1001	2016	02/03/16		\$155,000.00	\$155,000.00	COLORADO	05-756	GRIPDS (RIS)	PLAS

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW ACROBAT

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**SECURITY WARNING** Some active content has been disabled. Click for more details. **Enable Content**

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Select a Departmental Code for each ULO from the dropdown menu in Column P.

K	L	M	N	O	P	Q	R	S	T	U	V
Unliquidated Obligation	State	Svcg Office	Program Name (Type)	System Source	Departmental Code	Deobligated Date	Deobligated Amount	Disbursement Date	Disbursement Amount	Comments	Reporting Period
\$1,074,076.00	COLORADO	05602		AMAS	Valid			01/15/2017	\$1,074,076.00	Construction plans are under review by the Agency. We anticipate if transaction is feasible that closing will be by Sept 15, 2017.	3/31/2017
\$750,000.00	COLORADO	05602		AMAS	Valid			01/15/2017	\$750,000.00	Construction plans are under review by the Agency. We anticipate if transaction is feasible that closing will be by Sept 15, 2017.	3/31/2017
\$1,500,000.00	COLORADO	05603		AMAS	Valid			01/15/2017	\$1,500,000.00	Construction plans are under review by the Agency. We anticipate if transaction is feasible that closing will be by Sept 15, 2017.	3/31/2017
\$1,500,000.00	COLORADO	05603		AMAS	Valid			09/20/2017	\$1,500,000.00	Estimated disbursement date 9/20/17	3/31/2017
\$10,710.00	COLORADO		Rural Business	CLSSFI	Deobligation in Process	05/19/17	\$10,710.00			Please enter dates and amounts of deobligations and/or disbursements. Dates/amounts may be estimated. Please provide comments as necessary.	3/31/2017
\$11,734.09	COLORADO		Rural Business	CLSSFI	Research Required	09/30/17				This project is not Colorado's, it belongs to South Dakota.	3/31/2017
\$30,000.00	COLORADO		Water and Environment Program	CLSSFI	Valid			09/20/2017	\$30,000.00	Estimated disbursement date 9/20/17	3/31/2017
\$30,000.00	COLORADO		Water and Environment Program	CLSSFI	Valid			09/20/2017	\$30,000.00	Estimated disbursement date 9/20/17	3/31/2017
\$49,917.00	COLORADO		Rural Business	CLSSFI	Deobligated	05/22/17	\$49,917.00			Please enter dates and amounts of deobligations and/or disbursements. Please provide comments as necessary.	3/31/2017

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Update the required additional data fields, in Columns Q-U, per the Departmental Code selected. See the top portion of page 12. Note – the tool will not create export files if required data fields are not entered. The following are required data fields for each Departmental Code:

- **Deobligated** – select if a deobligation has been processed in the source system **after September 30, 2017**. A deobligation should be completed prior to September 30, 2018. Enter the Deobligation Date in column Q and Amount in column R. Screen print(s) of **each** completed deobligation to document that the cancellation has been processed **after September 30, 2017** in the appropriate accounting system. All screen prints processed in **one** accounting system **must** be saved as **one** PDF file (for example, the file name of the PDF for all screen prints for Arizona processed in AMAS should be labeled as “AZ AMAS deobligations”) and each PDF **must be** uploaded with the 743 Excel file **before October 31, 2017**. The accounting systems are as follows:
  - Automated Multi-Housing Accounting System (AMAS) cancellation that is indicated on the Miscellaneous Transaction History screen (see screen print on page 25 of the guide)
  - Commercial Loan Servicing System (CLSS) rescission that is indicated on the Borrower History screen (see screen print on page 25 of the guide)
  - LoanServ System cancellation is indicated on the Display History Appropriation Accounting (APA) screen (see screen print on page 26 of the guide)
  - Program Loan Accounting System (PLAS) cancellation that is indicated on the Unclosed (UN) screen (the screen shot **after** the deobligation processed) in the Automated Discrepancy Processing System (ADPS) (see screen prints on pages 26 and 27 of the guide) **NOTE:** Community Program Application Program [CPAP], Guaranteed Loan System [GLS] screens, or Form RD 1940-10 Cancellation of U.S. Treasury Check and/or Obligation should **not** be submitted.
  - Nonautomated (Manual) program cancellations should be processed per the most recent instructions issued by the appropriate National Office Program Staff.
- **Deobligation in Process** – select if the unliquidated obligation will not be deobligated by the certification deadline. Enter the estimated Deobligation Date in column Q and Amount in column R. Also, in Comments, enter the valid reason(s) for it. (**NOTE:** if an estimated deobligation date is before 09/30/2018, please process the deobligation in the accounting system **before 09/30/2018**.)
- **Research Required** – select if an unliquidated obligation cannot be readily identified as valid by the certification deadline and requires more research. Enter the estimated Date for when research will be concluded in column Q. Also, enter Comments stating why additional research is required and the valid reason(s) for it.
- **Valid** – select if an unliquidated obligation is valid (a disbursement has been processed and/or will be processed in the system **after September 30, 2017**) Enter the processed or estimated Disbursement Effective Date in columns S and Amount in column T. For each estimated disbursement, enter comments stating the reason for classifying the ULO as Valid.

P	Q	R	S	T	U
Departmental Code	Deobligated Date	Deobligated Amount	Disbursement Date	Disbursement Amount	Comments
Deobligated	Please enter date/amount	Please enter date/amount			Please enter dates and amounts of deobligations and/or disbursements. Please provide comments as necessary.
Deobligation in Process	Please enter estimated date/amount	Please enter estimated date/amount			Please enter dates and amounts of deobligations and/or disbursements. Dates/amounts may be estimated. Please provide comments as necessary.
Research Required	Please enter estimated amount/date	Please enter date/amount	Please enter estimated amount/date	Please enter estimated amount/date	Please enter comments and estimated date for Research Required selection
Valid	Please enter estimated amount/date	Please enter estimated date/amount	Please enter estimated amount/date	Please enter estimated amount/date	Please enter comments and estimated disbursement date and amount for Valid selection

- **Multiple Departmental Codes** – Only one departmental code can be selected for each borrower. See chart below for borrowers with multiple codes.

Scenario	Departmental Code	Required Fields
<p>Obligation has been partially deobligated AND the ULO has been disbursed in the source system before or after the certification due date.</p> <p style="text-align: center;"><b>OR</b></p> <p>Obligation has been disbursed AND partially deobligated in the source system before or after the certification due date.</p>	Deobligated	<p>From drop-down list, select Deobligated and complete Deobligated Date and Deobligated Amount columns. <b>NOTE:</b> in Comments column, enter the valid reason(s) for deobligating after September 30, 2017. Also in Comments, enter Valid and include the effective disbursement date and disbursement amount (<b>after September 30, 2017</b>).</p> <p><b>NOTE:</b> provide the screen print of each partial deobligation that processed in the source system <b>after September 30, 2017</b>.</p>

Scenario	Departmental Code	Required Fields
Obligation has been disbursed AND in the process of being partially deobligated in the source system before or after the certification due date.	Deobligation in Process	From drop-down list, select Deobligation in Process and complete estimated Deobligated Date and Deobligated Amount columns. <b>NOTE:</b> in Comments column, enter the valid reason(s) for deobligating <b>after September 30, 2017</b> . Also in Comments, enter Valid and include the processed disbursement date and disbursement amount ( <b>after September 30, 2017</b> ).

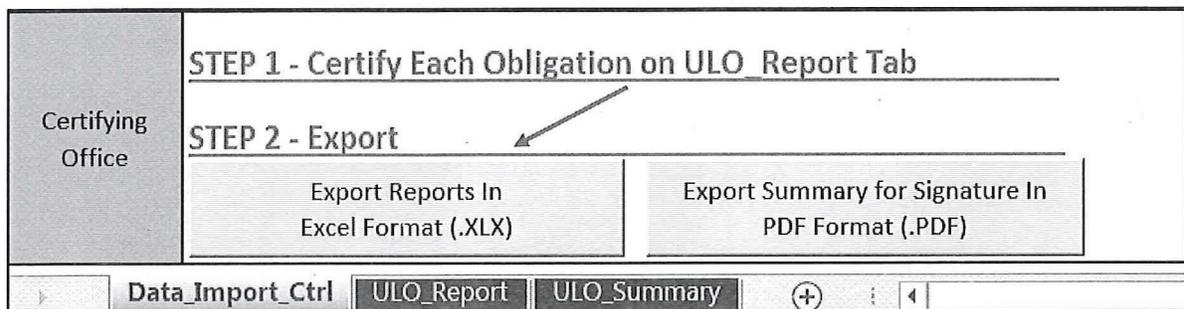
**NOTE:** for each ULO, ensure that a Departmental Code is selected and all the required fields (highlighted in yellow) are filled in/complete.

**NOTE:** for the borrowers with Departmental Code Deobligation in Process and/or Research Required, the States and/or National Office need to email comment updates to [RD.NFAOC.PFCB@stl.usda.gov](mailto:RD.NFAOC.PFCB@stl.usda.gov). For Electric and Telecom borrowers' Last Dates of Advances, the National Office Program Staff needs to email the support documents for extensions prior to 9/30/18 to PFCB's email address.

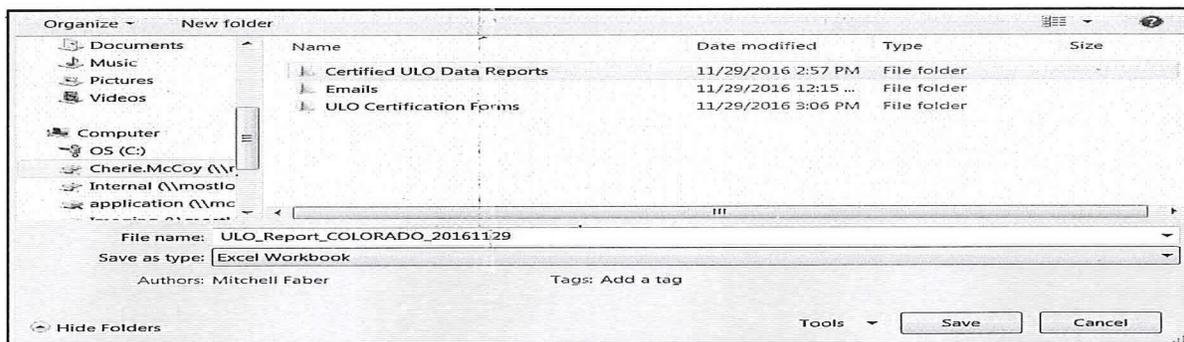
## Export ULO Certification

After the required fields are filled in and the ULOs are certified, export the updated RC743 Data file and ULO Certification form for review and signature by the State Director. Below are the steps for creating/saving these items.

- 1 After all ULOs Departmental Codes and required fields are entered, select the **Data\_Import\_Ctrl** tab and click the **Export Reports in In Excel Format (.XLX)** button.

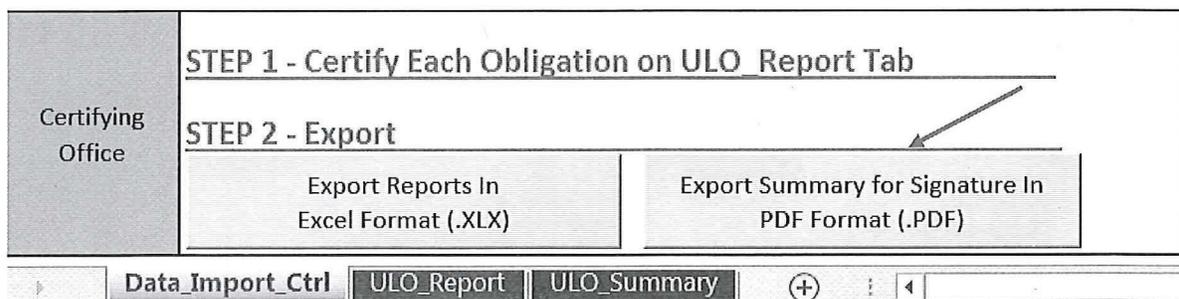


- 2 Save the updated RC743 ULO Data File with this **required** Excel format .XLX. You will receive an **Export Successful** message.

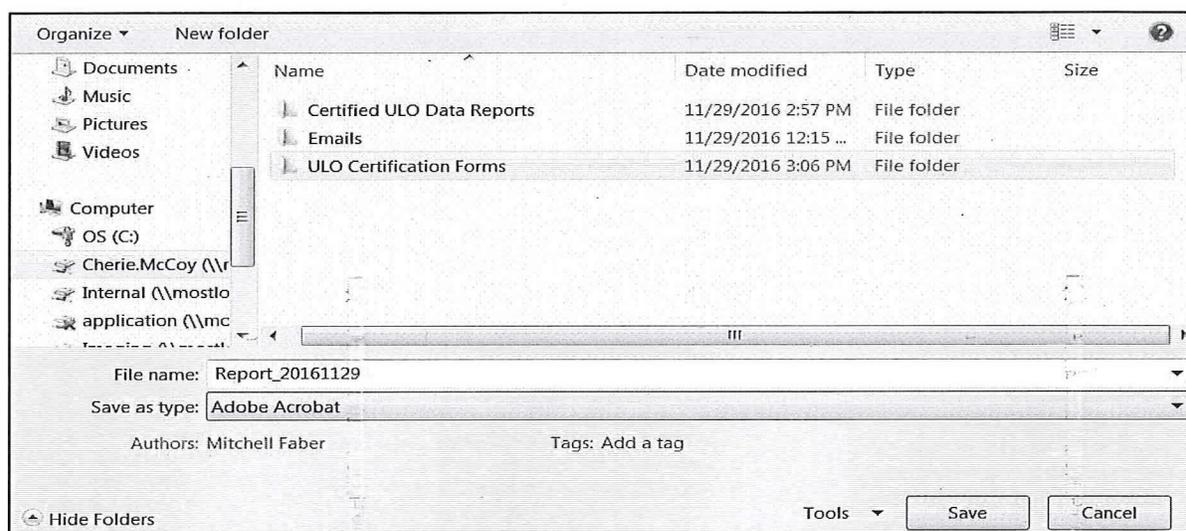


**NOTE:** Each time the Departmental Code or Dollar Amount on the Excel file changes, the ULO Summary Report changes too. The updated ULO Summary Report needs to be signed, dated, and uploaded to SharePoint.

- 3 Click the **Export Summary for Signature In PDF Format** button to create the ULO Certification Form.



- 4 Save the ULO Certification Form. You will receive an **Export Complete** message.



The State Directors or National Office Program Staff will certify each RC 743 report for their respective programs by signing and dating the certification statement on the ULO Certification Form/ULO Summary Report in the ULO Report tab. The certification statement will read, "I certify the semiannual review of RC 743, Prior Year Unliquidated Obligations, was performed in accordance with Departmental Regulation Number 2230-001, and that the unliquidated obligations (not shown as canceled or disbursed) are valid based on the review."

5

Print the ULO Certification Form and have it signed and dated by the State Director or National Office Program Staff (digital signatures are also permitted). Save the signed form.

**United States Department of Agriculture**  
**COLORADO Loan and Grant Unliquidated Obligations (ULO)**

**COLORADO ULO Summary Report**

Organization	Departmental Code	Number Count	Dollar Amount	ULO Reporting Period
COLORADO	Deobligated	1	\$ 49,917.00	3/31/2017
COLORADO	Deobligation in Process	1	\$ 10,710.00	3/31/2017
COLORADO	Research Required	1	\$ 11,734.89	3/31/2017
COLORADO	Valid	6	\$ 5,484,076.00	3/31/2017
	Totals:	9	\$ 5,556,437.89	

I certify the semiannual review of RC 743, prior year unliquidated obligations, was performed in accordance with departmental regulation 2230-001 and the unliquidated obligations (not shown as cancelled or disbursed) are valid or in research based on the review.

Approver Signature: \_\_\_\_\_

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

# How to Submit ULO Certifications to NFAOC/PFCB

## Upload ULO Certification to SharePoint

Required password-protected ULO Certification documents must be submitted to NFAOC/PFCB by the deadline given in the email notice. Required ULO Certification documents are:

- RC743 ULO Data File with Departmental Codes and additional fields entered/completed
- Signed ULO Certification Form
- Screen prints of processed cancellations (only for obligations with Deobligated as the Departmental Code)
- Completed Checklist
- Completed POC Form

The following are the steps for uploading these items to SharePoint.

- 1 Return to the ULO Certifications SharePoint site and click State ULO Certifications. Then click the folder for your State.

BROWSE | FILES | LIBRARY

USDA ULO Certification EDIT LINKS

## State ULO Certifications ⓘ

Documents

- State ULO Certifications** ←
- National Office ULO Certifications
- Instructions for ULO Reports

Lists

Discussions

Sites

People and Groups

+ new document or drag files here

All Documents Explorer View ... Find a file

✓	📁	Name	Modified
		Alabama	... January 14, 2011
		Alaska	... February 16, 2010
		Arizona	... February 16, 2010
		Arkansas	... February 17, 2010
		California	... February 17, 2010
		Colorado	... February 17, 2010

- 2 Click **new document**.

SharePoint Newsfeed

BROWSE | FILES | LIBRARY

USDA ULO Certification EDIT LINKS

## State ULO Certifications > Colorado ⓘ

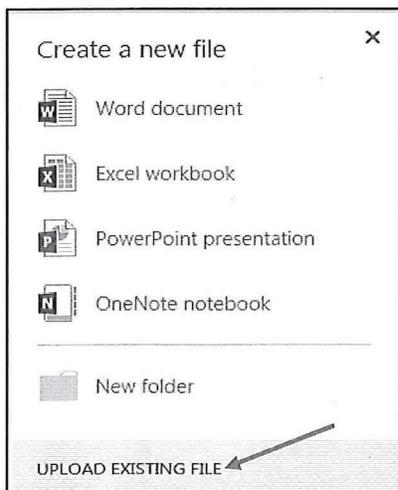
Documents

- State ULO Certifications** ←

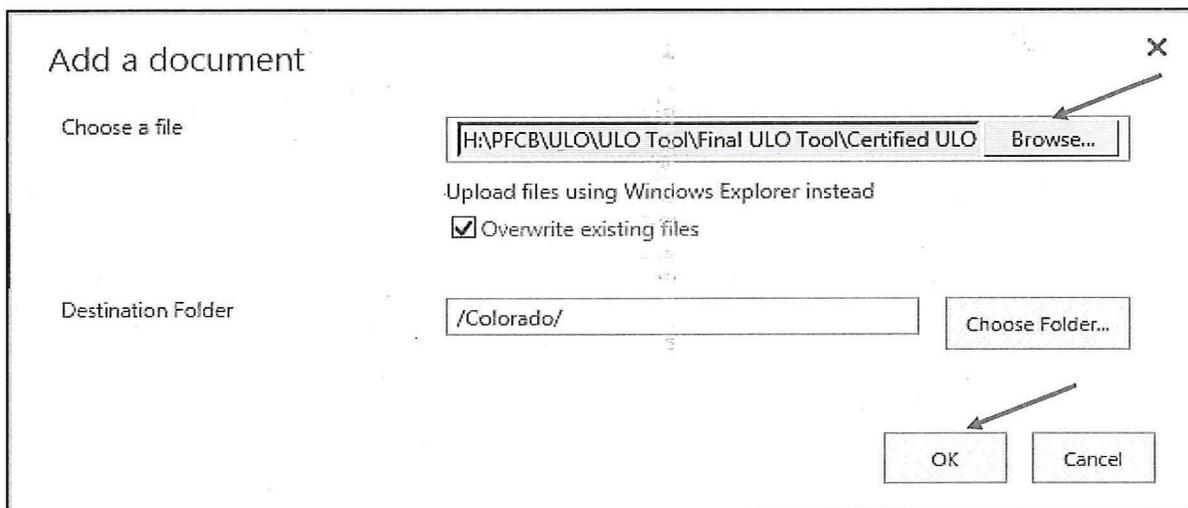
+ new document or drag files here ←

All Documents Explorer View ... Find a file 🔍

- 3 Click **UPLOAD EXISTING FILE**.



- 4 Click **Browse** to select file(s) for upload, and click **OK** (See the first paragraph in this section for a listed of Required ULO Certification documents). Be sure to select your State in the Destination Folder drop-down before clicking OK.



Upon completion of your review, it is essential that the State Office retain a copy (paper or electronic) of each annotated and certified report, as well as related supporting documentation for 6 years and 3 months as required by Departmental Regulation Number 2230-001. This information will be subject to review by the Office of the Inspector General (OIG) as part of the Financial Statement Audit and similar audits in future years.

**Common errors to be avoided:**

1. Reports uploaded to ULO SharePoint without a code on **each** line in the Departmental Code column.
2. Attaching documents not requested for certification reporting to the reports and uploading to the ULO SharePoint site.
3. Community Program Application Program (CPAP) or Guaranteed Loan System (GLS) screens should **not** be submitted. For PLAS, the Form RD 1940-10 Cancellation of U.S. Treasury Check and/or Obligation should **not** be submitted.
4. Multiple uploads due to incorrect naming specifications not being followed: “State abbreviation and report date” (e.g., for Arizona, AZ 09302017)
5. Using incorrect Departmental codes (e.g. marking an account as a deobligation when it was fully advanced).
6. Not annotating the report with amount and date when the disbursement or cancellation was issued after the As of Date shown on the report.
7. Not uploading all screen prints for all cancellations for all systems in one PDF file.

## Setting Alerts to Receive RD ULO Email Notifications

The following are the steps for creating alerts to receive email notifications when RC 743 ULO Report Data files are added to State ULO Certifications and the Certification Instruction Guide to the Instructions for ULO Reports on SharePoint.

- 1 Open the ULO Certification SharePoint site and select Instructions for ULO Reports. Then select LIBRARY from the menu bar.

The screenshot shows the SharePoint interface. At the top, there is a dark navigation bar with 'SharePoint' on the left and 'BROWSE', 'FILES', and 'LIBRARY' on the right. An arrow points to the 'LIBRARY' button. Below the navigation bar is the 'USDA' logo and the text 'ULO Certification' with an 'EDIT LINKS' icon. The main heading is 'Instructions for ULO Reports'. Below this, there is a 'Documents' section with a '+ new document or drag files here' button. A search box contains 'Find a file'. A table of documents is shown with columns for 'Name' and 'Modified'. The document 'Instructions for ULO Reports' is highlighted, and an arrow points to it. The document 'ULO Certification Instruction Guide' is also visible, with a modified date of 'April 6'.

- 2 Click the Alert Me Icon.  Select alert parameters, then click OK.

The screenshot shows the 'Instructions for ULO Reports - New Alert' dialog box. It has several sections for configuring the alert:

- Send Alerts To:** You can enter user names or e-mail addresses. Separate them with semicolons. The 'Users:' field contains 'Balke, Suzanne - RD, St. Louis, MO x'.
- Delivery Method:** Specify how you want the alerts delivered. The 'Send me alerts by:' section has radio buttons for 'E-mail' (selected), 'Text Message (SMS)', and 'Send URL in text message (SMS)'. The 'E-mail' field contains 'suzanne.balke@stl.usda.gov'.
- Change Type:** Specify the type of changes that you want to be alerted to.
- Send Alerts for These Changes:** Specify whether to filter alerts based on specific criteria. You may also restrict your alerts to only include items that show in a particular view.
- When to Send Alerts:** Specify how frequently you want to be alerted. (mobile alert is only available for immediately send)
  - Only send me alerts when:** Radio buttons for 'All changes' (selected), 'New items are added', 'Existing items are modified', and 'Items are deleted'.
  - Send me an alert when:** Radio buttons for 'Anything changes' (selected), 'Someone else changes a document', 'Someone else changes a document created by me', and 'Someone else changes a document last modified by me'.
  - Send notification immediately** (selected), 'Send a daily summary', or 'Send a weekly summary'.
- Time:** A dropdown menu shows 'Tuesday' and a time field shows '9:00 AM'.

At the bottom right, there are 'OK' and 'Cancel' buttons. An arrow points to the 'OK' button.

3 You will receive an email confirming the alert set-up.

□ ULO Certification <EMS-Sharepoint@usda.gov>

You have successfully created an alert for 'Instructions for ULO Reports'

To ■ Balke, Suzanne - RD, St. Louis, MO

Click above to connect to this document library.



ULO Certification - Instructions for ULO Reports

SharePoint Document Library

https://ems-team.usda.gov/sites/RD\_CFO/nfaoc/DPM/prd/prb/ULO/ULO%20Reports%20and%20Instructions/

Alert 'Instructions for ULO Reports' has successfully been added on 'ULO Certification'.

You will receive alerts according to the delivery method, timing and criteria that were selected when the alert was created.

You can change this alert or any of your other alerts on the My Alerts on this Site page.

4 You will receive a message when items are added to the State ULO Certifications and Instructions for ULO Reports folders on SharePoint.

□ ULO Certification <EMS-Sharepoint@usda.gov>

State ULO Certifications - 20170331\_CO.xlsm

To ■ Balke, Suzanne - RD, St. Louis, MO

Cc



If there are problems with how this message is displayed, click here to view it in a web browser.  
Click above to connect to this document library.



ULO Certification - State ULO Certifications

SharePoint Document Library

https://ems-team.usda.gov/sites/RD\_CFO/nfaoc/DPM/prd/prb/ULO/Shared%20Documents/

ULO Certification

**20170331\_CO.xlsm** has been added

Modify my alert settings | View 20170331\_CO.xlsm | View State ULO Certifications | Mobile View

## Contacts

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For questions or additional information on the ULO Certification process, please send all inquiries to:

- PFCB Mailbox: [RD.NFAOC.PFCB@stl.usda.gov](mailto:RD.NFAOC.PFCB@stl.usda.gov)
- PFCB Main Line: 314-457-6408



LoanServ: Display/History APA screen (Tran FCG, FCL, PCG, or PCL and Date)

Previous Current Next

**DISPLAY/HISTORY** 3 4 5 6

ACCT \_\_\_\_\_ Scrn \_\_\_\_\_ Display APA Order  Date \_\_\_\_\_ Print  Bal

Name \_\_\_\_\_ Ln Type \_\_\_\_\_ Sub Type \_\_\_\_\_ Inv \_\_\_\_\_ Warn Cd \_\_\_\_\_ Lock \_\_\_\_\_ Stop 000 \_\_\_\_\_ State \_\_\_\_\_

Dates \_\_\_\_\_ Balances \_\_\_\_\_ End of Year and Misc Info \_\_\_\_\_

Paid To Date \_\_\_\_\_ Principal Balance \_\_\_\_\_ 0.00 YTD Interest \_\_\_\_\_ 0.00

Next Due Date \_\_\_\_\_ Escrow Balance \_\_\_\_\_ 0.00 Taxes \_\_\_\_\_ 0.00

Last Payment Date \_\_\_\_\_ Unap/Cd \_\_\_\_\_ 0.00 / Loss Draft Record  N

Audit Date \_\_\_\_\_ BKR Status \_\_\_\_\_

Uncollected Balances \_\_\_\_\_ 0.00 Uncoll Optional Products \_\_\_\_\_ 0.00 INT \_\_\_\_\_ 0.00

Uncoll Late Charge \_\_\_\_\_ FEES 0.00 P&I Adv \_\_\_\_\_ 0.00 Uncoll Escrow Shortage \_\_\_\_\_ 0.00

Date	Tran	PdtoDt	Tran Amt	Principal	Interest	Escrow

Comments-1 \_\_\_\_\_  
Comments-2 \_\_\_\_\_

Message:

Command:

PLAS in NITC: Unclosed (UN) screens (one of these two screens for a borrower's loan or grant) Community Program Application Program (CPAP), Guaranteed Loan System (GLS) screens, or Form RD 1940-10 Cancellation of U.S. Treasury Check and/or Obligation should **not** be submitted.

TERM NBR	OPR ID	UNCLOSED		STDT	
CNUM		NAME			
NAF1		NAF2		AGCD	ORGC
XA00	ZDOO	FSYR	INR2	SUBC	JTRE
FAGL	APDT	XAPC	PCOD	VCOD	FCOD
XAOV	AMED	MCCD	RPPR	RCOD	LNUM
CVAC	LRDA	LRCO	PAYC	CRFC	KCOD
UAMT		SPCD	AAFI	CSAC	GPER
AA01	DC01	CS01	ICIN	RRAS	PPBC
AA02	DC02	CS02	TX1Y	HCAR	OTDC
AA03	DC03	CS03	TX2Y	DPCD	MDFY
AA04	DC04	CS04	DF1Y	CPIC	MDDN
AA05	DC05	CS05	DF2Y	ICIC	ETBC
AA06	DC06	CS06	HDWC	INCO	MARS
AA07	DC07	CS07	RHDM	ZSPC	SEXC
AA08	DC08	CS08	BFRR	SFCD	BHCD
AA09	DC09	CS09	ERLC	SBCD	BDPC
BDAM	DTOB	TERM	BDRT	CYIA	
BDCA	BDAD	BDSC	BRBD	IAMA	
BMSD	BDSF	BDFY	IART	AMTR	

CASE NUMBER:  
END OF STATUS

STATUS TYPE: UN LOAN: ACDT:

