

# Paperwork Reduction Act Submission

Please read the instruction before completing this form. For additional forms or assistance in completing this forms, contact your agency's Paperwork Reduction Officer. Send two copies of this form, the collection instrument to be reviewed, the Supporting Statement, and any additional documentation to: Office of Information and Regulatory Affairs, Office of Management and Budget, Docket Library, Room 10102, 725 Seventeenth St. NW, Washington, DC 20503.

<p>1. Agency/Subagency Originating Request:  <b>U.S. Department of Housing and Urban Development</b>                  Office of Public and Indian Housing</p>	<p>2. OMB Control Number:                  a. <b>2535-0107</b>      b. <input type="checkbox"/> None</p>																																		
<p>3. Type of information collection: (check one)</p> <p>a. <input type="checkbox"/> New Collection</p> <p>b. <input type="checkbox"/> Revision of a currently approved collection</p> <p>c. <input checked="" type="checkbox"/> Extension of a currently approved collection</p> <p>d. <input type="checkbox"/> Reinstatement, <b>without change</b>, of previously approved collection for which approval has expired</p> <p>e. <input type="checkbox"/> Reinstatement, <b>with change</b>, of previously approved collection for which approval has expired</p> <p>f. <input type="checkbox"/> Existing collection in use without an OMB control number</p> <p>For b-f, note item A2 of Supporting Statement instructions.</p>	<p>4. Type of review requested: (check one)</p> <p>a. <input checked="" type="checkbox"/> Regular</p> <p>b. <input type="checkbox"/> Emergency - Approval requested by</p> <p>c. <input type="checkbox"/> Delegated</p> <p>5. Small entities: Will this information collection have a significant economic impact on a substantial number of small entities?  <input type="checkbox"/> Yes    <input checked="" type="checkbox"/> No</p> <p>6. Requested expiration date:                  a. <input checked="" type="checkbox"/> Three years from approval date    b. <input type="checkbox"/> Other (specify)</p>																																		
<p>7. Title:  <b>Public Housing Financial Management Template</b></p>																																			
<p>8. Agency form number(s): (if applicable)                  N/A</p>																																			
<p>9. Keywords:                  Public housing, housing, financial statements, accounting, accountants</p>																																			
<p>10. Abstract:                  HUD's Uniform Financial Reporting Standards (UFRS) regulation or HUD housing programs requires that financial information be submitted electronically, using Generally Accepted Accounting Principles (GAAP), in a prescribed format. HUD's Public Housing Assessment System (PHAS) regulation requires public housing agencies (PHAs) to submit financial information annually to HUD. The Operating Fund Program regulation requires PHAs to account for financial information at the project level.</p>																																			
<p>11. Affected public: (mark primary with "P" and all others that apply with "X")</p> <p>a. Individuals or households      e. Farms</p> <p>b. Business or other for-profit      f. Federal Government</p> <p>c. Not-for-profit institutions      g. <b>P</b> State, Local or Tribal Government</p>	<p>12. Obligation to respond: (mark primary with "P" and all others that apply with "X")</p> <p>a. Voluntary</p> <p>b. <b>X</b> Required to obtain or retain benefits</p> <p>c. <b>P</b> Mandatory</p>																																		
<p>13. Annual reporting and recordkeeping hour burden:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">a. Number of respondents</td> <td style="text-align: right;">4,055</td> </tr> <tr> <td>b. Total annual responses</td> <td style="text-align: right;">7,614</td> </tr> <tr> <td>    Percentage of these responses collected electronically</td> <td style="text-align: right;">100%</td> </tr> <tr> <td>c. Total annual hours requested</td> <td style="text-align: right;">40,448</td> </tr> <tr> <td>d. Current OMB inventory</td> <td style="text-align: right;">42,620</td> </tr> <tr> <td>e. Difference (+,-)</td> <td style="text-align: right;">-2,172</td> </tr> <tr> <td colspan="2">f. Explanation of difference:</td> </tr> <tr> <td>    1. Program change:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>    2. Adjustment:</td> <td style="text-align: right;">Fewer respondents</td> </tr> </table>	a. Number of respondents	4,055	b. Total annual responses	7,614	Percentage of these responses collected electronically	100%	c. Total annual hours requested	40,448	d. Current OMB inventory	42,620	e. Difference (+,-)	-2,172	f. Explanation of difference:		1. Program change:	0	2. Adjustment:	Fewer respondents	<p>14. Annual reporting and recordkeeping cost burden: (in thousands of dollars)                  Do not include costs based on the hours in item 13.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">a. Total annualized capital/startup costs</td> <td style="text-align: right;">0</td> </tr> <tr> <td>b. Total annual costs (O&amp;M)</td> <td style="text-align: right;">0</td> </tr> <tr> <td>c. Total annualized cost requested</td> <td style="text-align: right;">0</td> </tr> <tr> <td>d. Current OMB inventory</td> <td style="text-align: right;">0</td> </tr> <tr> <td>e. Difference</td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="2">f. Explanation of difference:</td> </tr> <tr> <td>    1. Program change:</td> <td style="text-align: right;">0</td> </tr> <tr> <td>    2. Adjustment:</td> <td style="text-align: right;">0</td> </tr> </table>	a. Total annualized capital/startup costs	0	b. Total annual costs (O&M)	0	c. Total annualized cost requested	0	d. Current OMB inventory	0	e. Difference	0	f. Explanation of difference:		1. Program change:	0	2. Adjustment:	0
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<p>15. Purpose of Information collection: (mark primary with "P" and all others that apply with "X")</p> <p>a. Application for benefits      e. Program planning or management</p> <p>b. Program evaluation      f. Research</p> <p>c. General purpose statistics      g. <b>P</b> Regulatory or compliance</p> <p>d. <b>X</b> Audit</p>	<p>16. Frequency of recordkeeping or reporting: (check all that apply)</p> <p>a. <b>X</b> Recordkeeping      b. <input type="checkbox"/> Third party disclosure</p> <p>c. <b>X</b> Reporting:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>1. <input type="checkbox"/> On occasion</td> <td>2. <input type="checkbox"/> Weekly</td> <td>3. <input type="checkbox"/> Monthly</td> </tr> <tr> <td>4. <input type="checkbox"/> Quarterly</td> <td>5. <input type="checkbox"/> Semi-annually</td> <td>6. <b>X</b> Annually</td> </tr> <tr> <td>7. <input type="checkbox"/> Biennially</td> <td>8. <input type="checkbox"/> Other (describe)</td> <td></td> </tr> </table>	1. <input type="checkbox"/> On occasion	2. <input type="checkbox"/> Weekly	3. <input type="checkbox"/> Monthly	4. <input type="checkbox"/> Quarterly	5. <input type="checkbox"/> Semi-annually	6. <b>X</b> Annually	7. <input type="checkbox"/> Biennially	8. <input type="checkbox"/> Other (describe)																										
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<p>17. Statistical methods:                  Does this information collection employ statistical methods?  <input type="checkbox"/> Yes    <input checked="" type="checkbox"/> No</p>	<p>18. Agency contact: (person who can best answer questions regarding the content of this submission)                  Name: <b>Claudia J Yarus</b>                  Phone: (202) 475-8830</p>																																		

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## 19. Certification for Paperwork Reduction Act Submissions

On behalf of the U.S. Department of Housing and Urban Development, I certify that the collection of information encompassed by this request complies with 5 CFR 1320.9.

**Note:** The text of 5 CFR 1320.9, and the related provisions of 5 CFR 1320/8(b)(3). appear at the end of the instructions. The certification is to be made with reference to those regulatory provisions as set forth in the instructions.

The following is a summary of the topics, regarding the proposed collections of information that the certification covers:

- (a) It is necessary for the proper performance of agency functions;
- (b) It avoids unnecessary duplication;
- (c) It reduces burden on small entities;
- (d) It uses plain, coherent, and unambiguous terminology that is understandable to respondents;
- (e) Its implementation will be consistent and compatible with current reporting and recordkeeping practices;
- (f) It indicates the retention periods for recordkeeping requirements;
- (g) It informs respondents of the information called for under 5 CFR 1320.8(b)(3):
  - (i) Why the information is being collected;
  - (ii) Use of the information;
  - (iii) Burden estimate;
  - (iv) Nature of response (voluntary, required for a benefit, or mandatory);
  - (v) Nature and extent of confidentiality; and
  - (vi) Need to display currently valid OMB control number;
- (h) It was developed by an office that has planned and allocated resources for the efficient and effective management and use of the information to collected (see note in item 19 of the instructions);
- (i) It uses effective and efficient statistical survey methodology; and
- (j) It makes appropriate use of information technology.

If you are unable to certify compliance with any of these provisions, identify the item below and explain the reason in item 18 of the Supporting Statement.

N/A

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Signature of Program Official:

Date:

X  
Donald J. La Voy, Deputy Assistant Secretary  
Office of Public and Indian Housing, Real Estate Assessment Center

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Signature of Senior Officer or Designee:

Date:

X  
Colette Pollard, Departmental Reports Management Officer,  
Office of the Chief Information Officer

## Supporting Statement for Paperwork Reduction Act Submissions

### A. Justification

#### 1. Why is this information necessary?

The collection of financial data associated with HUD's Low Rent (Public Housing) and Section 8 Housing Voucher programs is authorized by the Uniform Financial Reporting Standards regulation (UFRS) at 24 CFR Part 5 Subpart H **[See Exhibit A]**. The UFRS rule requires the specified HUD-funded entities to submit financial information using Generally Accepted Accounting Principles (GAAP) on an annual basis to HUD in an electronic format. For public housing agencies (PHAs), including PHAs and other entities that administer the Housing Choice Voucher program, the rule requires:

- Unaudited statements to be submitted no later than 60 days after the end of PHA's fiscal year; and
- Audited statements to be submitted no later than nine (9) months after the end of the PHA's fiscal year.

In accordance with the Public Housing Operating Fund Program regulation at 24 CFR Part 990 **[See Exhibit B]** and the Public Housing Assessment System (PHAS) rule at 24 CFR part 902 **[See Exhibit C]**, PHAs are to submit financial information at the project level and for all of their programs and business activities. The financial data is consolidated into a PHA report and the individual project-level data is scored.

HUD has made a few very minor changes to the Public Housing Financial Management Template in this submission to incorporate recent Government Accounting Standards Board (GASB) changes. These changes do not increase the burden to PHAs or the Government because as required GASB accounting changes each PHA has already incorporated them into their accounting system. One additional change to the template implements a program requirement that PHAs report on two line items what was reported on a single line item. The changes are:

- 1) GASB Statement nos. 67 and 68 affected pension reporting. HUD created a detail link for financial data schedule (FDS) line 357 - Accrued Pension and OPEB Liabilities so liabilities associated with pensions can be separately identified. The detail link for FDS line 357 and new FDS line items under the detail link are:

FDS line 357-010 (Pension Liability)  
FDS line 357-020 (OPEB Liability)

- 2) GASB Statement no. 54 required the use of new fund balance accounts (i.e., equity accounts). The FDS lines added and removed are:

**FDS Lines Added**

508.3 Nonspendable Fund Balance

509.3 Restricted Fund Balance

**FDS Lines Removed**

509.2 Fund Balance Reserved

510.3 Committed Fund Balance

511.3 Assigned Fund Balance

511.2 Unreserved, Designated Fund Balance

512.3 Unassigned Fund Balance

512.2 Unreserved, Undesignated Fund Balance

- 3) GASB Statement no 63 (1) required deferred outflows of resources and deferred inflows of resources to be reported separately from assets and liabilities, and (2) replaced the term net asset with net position. Additionally, GASB Statement no 65 (1) reclassified certain items from assets to deferred outflows of resources, and (2) reclassified certain items from liabilities to deferred inflows of resources. The FDS lines added and removed to comply with GASB Statement nos. 63 and 65 are:

**FDS Lines Added**

**FDS Lines Removed**

200 Deferred Outflow or Resources

290 Total Assets and Deferred Outflow of Resources

400 Deferred Inflow of Resources

508.4 Net Investment in Capital Assets

508.1 Invested in Capital Assets, Net of Related Debt

511.4 Restricted Net Position

511.1 Restricted Net Asset

512.4 Unrestricted Net Position

512.1 Unrestricted Net Assets

- 4) GASB classified component units as either discretely presented or blended. Previously the FASS-PH system only had one component unit column. The ability to select either discretely presented or blended components has been added to the Public Housing Financial Management Template::

CFDA #6.1 “Component Unit – Discretely Presented”

CFDA #6.2 “Component Unit – Blended”

- 5) Two HUD Office of Public and Indian Housing (PIH) Notices 2011-059 and 2010-07 imposed/reinforced restrictions on how PHAs administering Housing Choice Voucher (HCV) programs can use their reserves from unspent administrative fees earned pre-2004 versus post-2003. The following FDS detail lines were added for the HCV program (CFDA #14.871) so PHAs can report pre-2003 and post-2004 administrative fee reserves:

FDS line 11170-005 (Pre-2004 Administrative Fee Reserves)

FDS line 11170-006 (Post-2003 Administrative Fee Reserves)

**Exhibits D and E** show the on-line templates used by PHAs to transmit financial data to HUD. Upon completion of each template, the PHA electronically submits the financial data to HUD via the Internet as described below. **Exhibit D** is the PHA template for an unaudited financial statement and **Exhibit E** is the PHA template for an audited financial statement.

## 2. How is this information to be used?

HUD uses the program level and entity wide financial information it collects to evaluate the financial condition of entities receiving Federal financial assistance. Standardized electronic

submissions yield more accurate reviews and analyses, improve monitoring and oversight of PHAs and an easier way to identify and then mitigate the risks of financial loss.

Through the PHAS Financial Assessment Subsystem, HUD evaluates the financial data from PHAs using predetermined financial ratios and factors to compute a financial score for each property and an overall PHA unit weighted average financial score. The overall financial score, along with the other PHAS indicator scores, is used to create an overall PHAS score for each PHA. This overall PHAS score determines if the PHA's performance is high, standard or troubled. PHAs performing poorly receive technical assistance from HUD, may be subject to additional reporting requirements, and are subject to possible penalties.

### **3. Describe whether, and to what extent, the collection of information is automated?**

The entire submission process – unaudited and audited financial information – is automated. Each PHA submits the data through an Internet-based set of forms and templates using one of three methods in HUD's "Secure System." The first method used by most PHAs consists of manually entering data on-line into HUD's Secure Systems. The second method consists of using specialized software called XML (Extensible Markup Language) that converts data captured in a PHA's accounting system into the HUD prescribed format. The third method consists of uploading an MS Excel file from which data gets converted and captured into the HUD prescribed format. All methods of data transmission are available to all PHAs.

### **4. Duplication of information.**

There will be no duplication of information. There is no similar information already available that may be used or modified for the purposes described in response to question #2.

### **5. Does the collection of information impact small businesses or other small entities?**

The information collection will not have a significant impact on a substantial number of small entities. As previously discussed, this PRA submission is to request a three-year extension for the collection of information that is currently approved by OMB. HUD has not made any material change to the data collection instrument, the Public Housing Financial Management Template, the instructions, frequency of collection, or the use to which the information is to be put.

### **6. Describe the consequences to the Federal Program or policy activities if the collection is not conducted or is conducted less frequently.**

As part of its ongoing mission to provide safe, decent and affordable housing to lower income households, HUD is continuously striving to identify fraud, waste, and abuse of HUD resources. Without the submission of financial data, HUD will not be able to monitor PHA's progress in implementing and the effectiveness of asset management, identify possible instances of financial non-compliance, monitor the financial health of individual PHAs, specific programs, and the overall portfolio of PHAs. The submission of annual financial information is a long-standing statutory and regulatory requirement of entities that conduct business with HUD. The revised reporting standards improve HUD's interest (as well as the interest of taxpayers) in mitigating the risks of financial loss due to inefficient management, fraud or insolvency of a PHA.

### **7. Explain any special circumstances.**

Since the electronic submission process requires respondents to submit confidential financial data, HUD has provided each program participant with a unique user identification code, limited the information available via its assessment system to employees with approved security access to the system, and allowed submitters “read-only” capability that will allow them to view their submitted data via the Internet.

The other special circumstances listed as part of the instructions are not applicable to this data collection process.

**8. Identify date and page number of the Federal Register notice soliciting comments on the information.**

HUD published a Notice of Proposed Information collection for Public Comment in the Federal Register, Volume 79; No. 72; Page 21257, on April 15, 2014. The public was given until June 16, 2014, to submit comments on the proposed information collection. HUD received no comments on this proposed collection.

**9. Explain any payments or gifts to respondents, other than remuneration to contractors or grantees.**

There are no payments or gifts provided to respondents.

**10. Describe any assurance of confidentiality provided to respondents.**

All data that can be linked to a particular PHA is secured from public access. Currently, when a PHA submits data electronically to HUD, security prevents users outside of HUD from intercepting this data. HUD's web access security system ensures that all financial data is secure. The authorities or justifications for the security system are the: 1) Information Security HUD Handbook 2400.24; 2) Computer Security Act of 1987; 3) Clinger-Cohen Act of 1996; 4) OMB Circular A-130 part 3; and 5) the Government Information Security Reform Act of 2000 (GISRA). HUD's web access security system allows users to apply online for an ID and password and to reset a forgotten password. HUD's security system also controls and limits access to systems for authorized users by managing the roles and responsibilities for each user of each system. There are primary and secondary users. Secondary users are granted read-only access to the system. (This is similar to the access that users submitting information have; however, the user only is able to see his/her submission.) HUD authorized primary users (i.e., selected staff) have security access to update the information, with strict controls of the tasks that they may perform.

**11. Justify questions of a sensitive nature, such as sexual, religious beliefs and other matters that are commonly considered private.**

No sensitive questions are being asked.

**12. Annual Reporting Burden**

The estimated burden hours for the collection of this data reflects the PHAs' experience with inputting data into the Public Housing Financial Management Template. The following tables list the burden hours associated with the two required Public Housing Financial Management Template submissions (unaudited and audited). In the charts, below, the burden hour calculations are shown by the number of projects contained in a PHA, and are further separated for PHAs that administer only Low Rent units, Low Rent and Section 8 units, and only Section 8 units. The calculations

assume that PHAs with more projects are larger. Larger PHAs tend to participate in more federal programs and require more time to complete the template because they have to input more data. For PHAs with fewer projects, the time to complete the template should be less because they tend not to have the variety of funding sources or financing vehicles typically available to larger-sized PHAs.

The estimated burden hours are based on the 2014 General Schedule annual salary and hourly rate for a GS-13/1 and GS-14/1 and the number of PHAs responding in the 2012 population of PHAs in HUD’s Public and Indian Housing Information Center (PIC) database that are required to make a FASS submission. The number of PHA respondents is expected to remain relatively constant over the next three years. Table 1 presents the average estimated burden hours for PHAs for Unaudited submissions.

**Table 1: Average Burden Hour Estimates for PHAs for Unaudited submissions**

Respondent Hour											
Unaudited Average Burden Hour Estimates for PHAs											
Number of Projects	Low Rent Only		Total Time (Burden Hour X # PHAs)	Low Rent & Sec. 8		Total Time (Burden Hour X # PHAs)	Section 8 Only		Total Time (Burden Hour X # PHAs)	Totals	
	# PHAs	Burden Hrs.		# PHAs	Burden Hrs.		# PHAs	Burden Hrs.		# PHAs	Burden Hrs.
1	1,490	1.5	2,235.0	832	7.0	5,824.0	-	-	-	2,322	8,059.0
2-5	133	3.0	399.0	456	13.0	5,928.0	-	-	-	589	6,327.0
6-10	4	10.0	40.0	126	26.0	3,276.0	-	-	-	130	3,316.0
>11	7	20.0	140.0	92	40.0	3,680.0	-	-	-	99	3,820.0
# of Projects	-	-	-	-	-	-	915	4.5	4,117.5	915	4,117.5
Subtotals	<b>1,634</b>		2,814.0	<b>1,506</b>		18,708.0	<b>915</b>		4,117.5	4,055	<b>25,639.5</b>

Table 2 presents the average estimated burden hours for PHAs for Audited submissions.

**Table 2: Average Burden Hour Estimates for PHAs for Unaudited submissions**

Respondent Hour											
Audited Average Burden Hour Estimates for PHAs											
Number of Projects	Low Rent Only		Total Time (Burden Hour X # PHAs)	Low Rent & Sec. 8		Total Time (Burden Hour X # PHAs)	Section 8 Only		Total Time (Burden Hour X # PHAs)	Totals	
	# PHAs	Burden Hrs.		# PHAs	Burden Hrs.		# PHAs	Burden Hrs.		# PHAs	Burden Hrs.
1	1,233	1.5	1,849.5	802	4.0	3,208.0			-	2,035	5,057.5
2-5	132	2.0	264.0	456	7.5	3,420.0			-	588	3,684.0
6-10	4	5.0	20.0	126	16.0	2,016.0			-	130	2,036.0
>11	7	10.0	70.0	92	20.0	1,840.0			-	99	1,910.0
# of Projects	-	=	-	-	-	-	707	3.0	2,121.0	707	2,121.0
Subtotals	<b>1,376</b>		2,203.5	<b>1,476</b>		10,484.0	<b>707</b>		2,121.0	<b>3,559</b>	<b>14,808.5</b>

The estimated annualized costs to the respondents are provided in Table 3, which also reflects the estimated burden hours for unaudited and audited submissions shown in Tables 1 and 2. The population of PHAs in tables 3 and 4 consists of PHAs required to submit in fiscal year 2012. This population represents a full fiscal year of submissions and includes both unaudited and audited submissions. Unaudited submissions are due two months after a PHA’s fiscal year end and audited submissions are due nine months after a PHA’s fiscal year end. For the unaudited submissions, the hourly cost for response assumes a manager’s General Schedule annual salary of \$72,391 (at GS-13/1) at an hourly rate of \$34.69. For the audited submission, the hourly cost for response assumes a certified public accountant annual salary of \$85,544 (at GS-14/1) at an hourly rate of \$40.99.

**Table 3: Estimated Annualized Costs to Respondents**

<b>Total Estimated Annual Costs to Respondents</b>						
<b>FDS Submission</b>	<b>Number of Respondents</b>	<b>Total Burden Hours</b>	<b>X</b>	<b>Hourly Rate</b>	<b>=</b>	<b>Annualized Cost</b>
PHAs - Unaudited	4,055	25,639.5		\$34.69		\$889,434.25
PHA - Audited	3,559	14,808.5		\$40.99		\$607,000.41
<b>Totals</b>	<b>7,614</b>	<b>40,448.0</b>				<b>\$1,496,434.66</b>

**13. Additional costs to respondents.**

No other costs are associated with the collection of this information.

**14. Annualized cost to the Federal Government**

The estimated annualized costs to the federal government, based on a GS-13/1 rate, are provided in the table 4. The GS-13/1 rate is the average salary for FASS analysts. The hourly cost assumes an annual salary of \$72,391, at an hourly rate of \$34.69, General Schedule. The average amount of time it takes for an analyst to review an unaudited submission is almost a full hour (approximately 53 minutes). The average amount of time it takes for an analyst to review an audited submission is approximately 3.5 hours.

**Table 4: Estimated Annualized Costs to Federal Government**

<b>Total Estimated Annual Costs to Federal Government</b>						
<b>FDS Submission</b>	<b>Number of Respondents</b>	<b>Total Burden Hours</b>	<b>X</b>	<b>Hourly Rate</b>	<b>=</b>	<b>Annualized Cost</b>
PHAs - Unaudited	4,055	3,582		\$34.69		\$124,259.58
PHA - Audited	3,559	12,457		\$34.69		\$432,133.33
<b>Totals</b>	<b>7,614</b>	<b>15,028</b>				<b>\$556,392.91</b>

**15. Explain any program changes or adjustments.**

The slight adjustment (decrease in the burden hours) is due to a marginal decrease in the number of respondents, as described in the response to question #12 above.

**16. If this information will be published, outline the plans for tabulation and publication.**

The results of the information collection will not be published.

## **17. OMB Expiration Date**

HUD is not seeking approval to avoid displaying the OMB expiration date. The expiration date and disclosure appear on the screen respondents see when they enter the secure system to make unaudited and audited submissions. See page 2 of Exhibits D and E.

## **18. Certification of Paperwork Reduction Act Submission**

There are no exceptions to the certification statement identified in item #19 of the form OMB 83-I.

## **B. Collections of Information Employing Statistical Methods**

This collection of information does not employ statistical methods.