

**FINANCIAL DATA SCHEDULE SUBMISSION REQUIREMENTS FOR
FEDERAL REGISTER NOTICE "IMPLEMENTATION GUIDANCE FOR
SECTION 901 OF THE EMERGENCY SUPPLEMENTAL APPROPRIATIONS
TO ADDRESS HURRICANES IN THE GULF OF MEXICO, AND PANDEMIC
INFLUENZA ACT, 2006" DATED JULY 28, 2006**

Federal Register Notice (Docket No FR-5067-N-01), Implementation Guidance for Section 901 of the Emergency Supplemental Appropriations Act to Address Hurricanes in the Gulf of Mexico, and Pandemic Influenza Act, 2006 dated July 28, 2006, was issued to provide instructions for eligible public housing agencies (PHAs) to combine their Capital Funds (section 9(d) of the United States Housing Act of 1937 (42 U.S.C. 1437 et seq.) (1937 Act)), Operating Funds (section 9(e) of the 1937 Act), and Housing Choice Voucher Funds (HCV) (section 8(o) of the 1937 Act) to assist families who were displaced by Hurricanes Katrina or Rita.

Once the PHA is approved to combine funds as authorized by Section 901, the PHA must continue to report on the FDS the original program funds in each program (Public Housing Capital Fund Program, Public Housing Operating Fund Program, or Housing Choice Voucher Program). Any original program funds (from one or more of the above programs) used under Section 901 to assist families displaced by Hurricanes Katrina or Rita should then be entered into a new column on the FDS entitled "Other Federal Activity--Section 901." The PHA should use FDS Line 1001 to record the sources of funds being added for "Other Federal Activity--Section 901," and FDS Line 1002 to record the same sources of funds being subtracted from the originally intended program (Capital Funds, Low Rent Public Housing (LRPH), or HCV columns). If the funds to be combined under Section 901 were appropriated in 2005 or earlier, then the transaction should be reported as an "Equity Transfer" on Line 1104 of the current FDS. Further, an explanation of this fungibility is required to be made by the PHA in the "Comments Link" in both its unaudited and audited financial submissions. This will help ensure that all users and readers of the financial data are aware that the PHA participated in this funding flexibility.

To add the "Other Federal Activity-Section 901" column on the FDS, click the PHA Info Link, click the Program Selection Tab, click the Add a Program Link, and then select Other Federal Activity- Section 901. Once the funds have been recorded in the "Other Federal Activity-Section 901" column, all activity related to the funding flexibility must be accounted for and reported in this new column on the financial data schedule.