



Financial Reporting Due Dates

Fiscal Year End	30-Sep	31-Dec	31-Mar	30-Jun
Unaudited Due Date: 1, 2	30-Nov	28-Feb	31-May	31-Aug
Unaudited Extension Request Deadline (24 CFR 902.60)	15-Nov	13-Feb	16-May	16-Aug
Audited Due Date: 3	30-Jun	30-Sep	31-Dec	31-Mar
Waiver of submission due date (24 CFR 5.110)				

Audited Financial Submission FYE	Normal Due Date	Extended Due Date	Guidance
◦ 6/30/2019	3/31/2020	9/30/2020	OMB-M-21-20/PIH Notice 2020-13 & 33
◦ 9/30/2019	6/30/2020	12/31/2020	
◦ 12/31/2019	9/30/2020	3/31/2021	
◦ 3/31/2020	12/31/2020	6/30/2021	
◦ 6/30/2020	3/31/2021	9/30/2021	OMB M-21-20 (IX). Extension Single Audit submission, issued March 19, 2021
◦ 9/30/2020	6/30/2021	12/31/2021	
◦ 12/31/2020	9/30/2021	3/31/2022	
◦ 3/31/2021	12/31/2021	6/30/2022	
◦ 6/30/2021	3/31/2022	9/30/2022	

Reminders

1 Due dates do not include extensions

2 Late penalty ([unaudited submission](#)): 1 point score deduction every 15 days the submission is late with a maximum late penalty deduction of 5 points

Rejected financial Submissions: ([click for more information](#))

When HUD rejects a PHA's unaudited financial information after the due date, a PHA shall have 15 days from the date of the rejection to resubmit the information without a penalty being applied, in accordance with 24 CFR 902.60 (b)

3 No extensions allowed for audited Submissions ([unless the due date is waived](#))

Late Presumptive Failure (LPF) Status: ([click for more information](#))

If a PHA failed to submit their annual financial report (unaudited/audited) or failed to resubmit the rejected information within 15 days from the date of rejection the PHA will be LPF in the system and will receive a financial score of zero

Prevailing Regulations

Uniform Financial Reporting Standards: 24 CFR 5.801

PHA Financing Reporting: 24 CFR 902.33

PHA Financing Reporting: 24 CFR 5.110

PHA Financing Reporting: 24 CFR 902.60