### PHA Financial Reporting Due Dates

<table>
<thead>
<tr>
<th>Fiscal Year End</th>
<th>30-Sep</th>
<th>31-Dec</th>
<th>31-Mar</th>
<th>30-Jun</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unaudited Due Date:</strong> 1, 2</td>
<td>30-Nov</td>
<td>28-Feb</td>
<td>31-May</td>
<td>31-Aug</td>
</tr>
</tbody>
</table>

**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) 3

### Reminders

1. Due dates do not include extensions
2. Late penalty: 1 point score deduction every 15 days the submission is late with a maximum late penalty deduction of 5 points

**Rejected financial Submissions:**

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 902.69 (b)

3. No extensions allowed for audited Submissions

**Late Presumptive Failure (LPF) Status:**

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