



**U.S. Department of Housing and Urban Development
Office of Public and Indian Housing**

Special Attention of:

Public Housing Agencies
Public Housing Hub Office Directors
Public Housing Program Center Directors
Regional Directors, Field Office Directors
Resident Management Corporations

Notice PIH 2011-57 (HA)

Issued: October 6, 2011

This notice remains in effect until revoked,
superseded or amended

Subject: Instructions for Public Housing Agency on Fiscal Year End Changes

1. Purpose: This notice provides instructions to public housing agencies (PHAs) on submitting requests for fiscal year end (FYE) changes. The process ensures that HUD has information for approval or denial and provides sufficient lead time for HUD to update required databases.
2. Background and Scope: PHAs have the option to revise program operations, subject to HUD review and approval. A request to revise FYE dates may come from PHAs that operate only the Public Housing (Low Rent) program, PHAs that operate both Public Housing and Housing Choice Voucher (HCV) programs (a “combined” PHA) and PHAs that operate only the HCV program. An FYE revision requires HUD to make changes to databases on behalf of the PHA(s) that in turn impact program operations, required submissions, and scheduling.
3. Description of Program Operations Changes:

FYE Change: An FYE change occurs when a PHA requests to change its FYE from one FYE to another FYE for various management reasons. For example, a PHA with a March 31 FYE may request to change to a September 30 FYE.

If a PHA is a “combined” PHA, the PHA requesting an FYE change must use a common FYE for both its Public Housing and its HCV programs.

Approval priority for FYE changes will be given to requests made by a PHA that: (1) allow the PHA to be in compliance with law or regulation, for example, if a PHA is a department or division of a larger government entity and the PHA’s FYE is required to align with that larger entity’s FYE; or (2) improve management operations of the PHA.

HUD will not consider approval of an FYE change if the PHA is designated troubled or substandard. Implementation of an FYE change must be prospective rather than retroactive. HUD will return retroactive requests for an FYE change without action.

4. Required Submissions: Attachment A is a checklist of required submission materials for FYE

changes. If a PHA does not submit all of the required items found in Attachment A, the request will be denied. The information requested is required in order for HUD to perform a sufficient review of the PHA's request and for updating HUD's systems. As necessary, HUD staff may request additional information, such as copies of approved ACC amendments, Board resolutions, and PHA Annual Plans.

5. PHA Submission to Local Field Office: PHAs send requests for FYE changes, including the required submission materials, to their local field office. The request must be signed by the PHA's Executive Director. All requests must be submitted to the local HUD field office at least **90 calendar days prior to the current FYE date of the PHA**. For example, a PHA with a March 31 FYE that wishes to change its FYE to September 30, must submit the request by December 31 of the prior calendar year.

The chart below shows the submission schedule for all requests.

| PHA's Current FYE | Submission Deadline |
|-------------------|----------------------------------|
| 3/31 | 12/31 of the prior calendar year |
| 6/30 | 3/31 of the current FY |
| 9/30 | 6/30 of the current FY |
| 12/31 | 9/30 of the current FY |

The HUD local field office reviews each submission for completeness and notifies the PHA of any missing information. After a complete submission is received, HUD local field office reviews the request in accordance with existing Departmental policies and this notice. The HUD local field office will notify the PHA in writing of the approval or denial of the request, and will copy the Program Office(s) personnel in charge of updating the HUD systems accordingly.

6. Paperwork Reduction Act: The information collection requirements contained in this notice are approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C 3520) as PRA OMB control number 2577-0270. In accordance with the PRA, HUD may not conduct or sponsor, and a person is not required to respond to, an information collection without a currently valid OMB control number.
7. Further Information: Direct questions regarding FYE changes to the local field office.

/s/
Sandra B. Henriquez
Assistant Secretary for
Public and Indian Housing

ATTACHMENT A

FISCAL YEAR END (FYE) CHANGE INVOLVING ONE PHA

CHECK LIST

If your PHA is requesting a FYE change, include the following in your letter requesting the change:

- ☐ List the name of your PHA and associated PHA code.
- ☐ State the reason for the FYE change.
- ☐ Indicate program type associated with the PHA codes:
(☐ Public Housing (Low Rent), ☐ Combined (Low Rent and HCV), or ☐ HCV only)
- ☐ List the number of units by program type.
- ☐ List the current FYE and the requested FYE.
- ☐ List the requested effective date for the FYE change (must be a prospective date).
- ☐ Indicate the status of the PHA.
(☐ Troubled, ☐ Substandard or ☐ Non-Troubled)

Note:

1. HUD requires that Combined PHAs requesting FYE changes use a common FYE for both their Low Rent and Housing Choice Voucher programs.
2. For those PHAs that have an approved FYE date, the next SEMAP certification is due 12 months from the new FYE date.