REQUIRED REPORTING
(11/23)

All HUD report forms may be downloaded from HUDCLIPS at
http://portal.hud.gov/hudportal/HUD?src=/program_offices/administration/hudclips/forms/hud5

Link to the PHA HUD reporting schedule may be found at
https://portal.hud.gov/hudportal/HUD?src=/program_offices/public_indian_housing/post/calendar

Reports Required by Federal Government

SAM Registration/Renewal

All PHAs are required to have a UEI number and be registered with the SAM (Systems for Award Management)—formerly CCR (Central Contractor Registration)—in order to receive federal grants. Annual renewal (with any applicable updates) of SAM information is required. Renewal times for entities differ but SAM normally will notify the PHA when it is getting close to renewal time.

Management and Performance Reports

Five Year/Annual Plan for information on various templates, certification forms and submission instructions, go to
http://portal.hud.gov/hudportal/HUD?src=/program_offices/public_indian_housing/pha

submit annually 75 days before the end of the PHA's fiscal year, electronically on HUD-provided templates

A "QUALIFIED" public housing agency meeting the following requirements is exempt from filing Annual Plans: (1) the sum of public housing dwelling units administered by the agency and the number of vouchers is 550 or fewer and (2) the agency is not designated as a troubled PHA and does not have a failing score under SEMAP. A Qualified PHA must still submit a 5-Year Plan

Plan Certifications and other submissions

Send in to HUD in hard copy or electronically with scanned signature on or about the same time the Plan is submitted

- Certification of Compliance (includes Civil Rights) (HUD-50077-ST-HCV-HP and HUD-50077-CRT-SM) - non-qualified PHAs annual submission
- Civil Rights Certification (HUD-50077-CR) for Qualified PHAs only, annual submission
- Certification of Plan Consistency with State or Local Consolidated Plan (HUD-50077-SL) non-qualified PHAs, annually; qualified PHAs, only with 5-Year Plan)

Capital Funds
Beginning with PHAs with March FYE 2017, Capital Fund 5-year plans and budgets will be reported in EPIC. This will replace hard copy submissions. After plans and budgets are inputted into the system, further reporting will be done only when changes are needed to the plan or budget.

Energy and Performance Information Center (EPIC)
This reporting is designed to collect energy efficiency measures (EEM) being implemented with Capital Fund Formula or RHF grants. As of October 1, 2013, PHAs are required to report their activities in EPIC on an annual basis after the conclusion of each fiscal year; reporting period is the month following the FYE. PHAs must submit a report for all open Formula and RHF Grants. EPIC may be found at: https://portalapps.hud.gov/app_epic/

Public Housing Assessment System (PHAS)
(for a Section 8-only agency, financial reporting also handled through FASS) submitted electronically. As of March, 2011, PHAs are no longer required to self-certify information with respect to PHAS scoring. Information will be taken from inspections information submitted by REAC inspectors, FASS submissions (see below), eLOCCS and PIC. To insure good scores, it will be important that PHAs accurately and timely report in PIC.

Financial Assessment SubSystem (FASS) PHA's accountant generally handles this submission.
Unaudited financial information is submitted within 60 days of the PHA's FYE. Audited information is submitted 9 months after the PHA's FYE.

Section 8 Management Assessment Program (SEMAP) (HUD-52648)
submit electronically within 60 days of the PHA's FYE

Section 3 Summary Report (HUD-60002) as of 9/23, temporarily suspended

Minority Business Enterprise (MBE) Report (HUD-2516)
applicable to all Public Housing-related contracts of $10,000 or more; is due into the HUD field office by October 10 every year. Generally HUD will notify PHAs when they are needed.

Occupancy-Related Reports

50058s - Multifamily Tenant Characteristics System
This form must be filled out for every participant in the Public Housing and Section 8 Housing Choice Voucher program. It is submitted electronically for new activity as well as reexamination/redetermination changes on all families. If the PHA's reporting level falls below 95%, the PHA will be sanctioned.

Financial Reports

Operating Subsidy Forms (Public Housing) due to HUD before the end of the calendar year (this is subject to change but you will be notified by HUD when and how to submit these forms)

▶ HUD-52722 Calculation of Utility Expense Level
▶ HUD-52723 Calculation of Operating Subsidy (signed original)
▶ HUD-50071 Certification of Payments to Influence Federal Transactions
▶ SF-424 Application for Federal Assistance
▶ HUD-53087 (only for Mutual Help and Turnkey Homeownership Progs.)

PHA Executive Compensation Report
HUD-52725 is a web-based form PHAs submit online every three years, as required by HUD (beginning in 2023)

Operating Budget Forms
HUD-52574 PHA Board Resolution - certifying to its review of the operating budget. Resolution must be submitted to HUD prior to the beginning of the new fiscal year.

Budget Package - This is sent to HUD ONLY if the PHA is designated as troubled

▶ HUD-52564 Operating Budget
▶ HUD-52566 Positions and Salaries
▶ HUD-52567 Non-Routine Expenditures
▶ HUD-52571 Admin. Expenses
▶ HUD-52573 Summary and Justification

Section 8 Voucher Management System (VMS) Reports- due monthly, on 22nd of the month following the month being reported.

eLOCCS Monthly Report on Obligations/Expenditures for Capital Funds Reporting electronically is required by 5 business days after each month ending.

Financial Audit
due 9 months after end of fiscal year but it is a good idea to try to have it ready at least a month earlier, so that there will be enough time to make any corrections and allow the auditor sufficient time to submit required information for FASS. For agencies with under $750,000 annual expenditures, full audit is not required; however, a financial statement audit is recommended for all PHAs. A copy of the audit report must be sent to the HUD field office

Employment-Related Reports

Unemployment Tax Quarterly Report (C-3)
due by 30 days after each calendar year quarter ending

IRS 941 Tax Quarterly Report
due by 30 days after each calendar year quarter ending

W2 - employees
send out by end of January

1099 - contractors/Section 8 landlords to whom you paid at least $600
send out by end of January

W3 - submission of W2s
by end of February

1096 - submission of 1099s
by end of February

W-9 (optional) - good for verifying contractors' ID numbers

For New Hires

▶ I-9 - Employment Eligibility Verification (keep in personnel file for three years)

▶ New Hire Form (send to ENHR Operations Center, P. O. Box 149224, Austin, 78714-9224 within 20 days of new employee's first day) or report online at https://www.texasattorneygeneral.gov/child-support/employers/new-hire-reporting

Maintenance Wage Rate Determination
this form is provided by HUD; they will send it to the PHA for signature and return. PHA will keep a copy posted on its bulletin board

Semi-Annual Labor Standards Enforcement Report (HUD-4710)
due twice a year in April and October; mailed to HUD field LR Office.

Other Forms that may be applicable

▶ Modernization Completion forms (old CIAP/CGP projects)

▶ AMCC - Actual Modernization Cost Certificate (HUD-53001)

▶ ACGCC - Actual Comprehensive Grant Cost Certificate (HUD-52839)

▶ HUD-52681 Year End Settlement, still required for Mod Rehab and SRO vouchers

▶ Insurance Certificates (originals to HUD, as current policies expire)

▶ Improvement Plans and Reports, as required by HUD for PHAS deficiencies or Troubled status

- ▶ Performance Reporting for other grant programs

- ▶ Revised Budget (HUD-52564) (to HUD), if, during the year, you overrun or seriously deviate from your original operating budget

- ▶ If you are a Gas Operator, assorted monitoring forms provided by the Railroad Commission Pipeline Safety Division. (these are not sent in but are kept at the PHA; Railroad Commission does audits every 3-5 years)

- ▶ Reports due on other types of housing programs, such as Rural Development

Reports Required by State Law

Annual Report (required by State Law) The state Housing Authority law requires that the housing authority prepare an annual report and file it with the City Clerk's office. This requirement is applicable only to agencies created under LGC, Chapter 392. There is no specification in the law as to what time of the year it must be submitted.

Eminent Domain (state law gives PHAs this authority) According to Senate Bill 28, passed in 2011, any entity with eminent domain authority that wanted to retain that authority was required to send a letter to the Comptroller's Office by the end of 2012. Entities that submitted letters are listed in the Comptroller's Lookup Tool at https://coedd.comptroller.texas.gov

In 2015, the legislature passed Senate Bill 1812 which required the Comptroller's Office to set up a data base and collect information from entities authorized by the state to exercise eminent domain. The purpose of this is to provide some transparency so that the public knows who is actually using the eminent domain authority and where. According to the law, the entities are required to submit the required information by February 1 of each year. To report, go to https://comptroller.texas.gov/transparency/local/eminent-domain/lookup.php

Cyber Security Training Certification required as of Texas Legislature, 2019. PHA staff who have access to computers and data in the agency are required to have annual cyber security training approved by the Dept. of Information Resources. Due August 31 of each year
https://dircommunity.force.com/SecurityTrainingVerification/s/HB3834CertificationLG

Annual Local Debt Report
Local Government Code §140.008 requires political subdivisions of the state to annually compile certain debt obligation data from the preceding fiscal year and either report it to the Comptroller of Public Accounts for posting on the Comptroller's website or post the information on their own websites. Political subdivisions must report the required information within 180 days of the end of the most recently completed fiscal year. Reporting deadlines are located at

https://comptroller.texas.gov/transparency/local/hb1378/#skip-scroll

Unclaimed Property Reporting
All financial institutions, businesses, government entities, and organizations that are holding abandoned property belonging to Texas residents should file a report with the Texas Comptroller's office. The kinds of property that PHAs might have include:

- Uncashed/Outstanding Payroll Check (at least 1 year old)
- Uncashed/Outstanding Check payable to a Vendor or Contractor (at least 3 years old)
- Former Tenant's Overpayment of Rent Resulting in a Credit Balance (at least 3 years old)
- Former Tenant's Remaining Security Deposit Balance (at least 3 years old)

Review your records every year, as of March 1, and determine if you have any property for which you have had no contact with the owner for the applicable abandonment period. Reporting information can be found at comptroller.texas.gov/programs/claim-it/report/forms/

Negative reports are not required. Holder reports are only required in years when you actually have abandoned property to remit.