

Voucher Management System Reporting Requirements for MTW Public Housing Agencies

June 10, 2024

Presenters:

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Assistant Secretary*

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*Ann Becker, Housing Innovations
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Specialist*



Today's Agenda

01

Review Notice PIH
2024 - 11

02

How to report
Commitments and
Obligations in VMS

03

Q&A
Resources
Wrap Up

Today's Learning Objectives

1. Review [Notice PIH 2024-11](#) – *Voucher Management System (VMS) Reporting Requirements for Moving to Work PHAs.*
2. Inform MTW agencies of new VMS reporting requirements.
3. Educate MTW agencies on how to report commitments and obligations in VMS.
4. Review the timing of reporting commitments and obligations in VMS.
5. Review key resources to assist you in applying today's training.

Purpose: Reporting Commitments & Obligations

- Informs Congress and HUD of planned uses of MTW Housing Choice Voucher (HCV) reserves.
- Provides transparency to local communities and stakeholders regarding the planned uses of HCV reserve funds in the local area.
- Unexpended obligations reported in VMS are *included* in HUD's calculation of a PHA's MTW HCV Utilization rate.
- HUD publishes this PHA self-reported information on the public-facing [MTW HCV Utilization Dashboard](#).

MTW HCV Utilization Rate

YTD Total HAP

$(ABA + (HCV \text{ Reserves} - \text{Unexpended Obligations} - \text{Minimum Reserves}) * (\# \text{ of Months}/12))$

- The MTW HCV Utilization rate is unique to the MTW agencies. An alternative methodology is necessary to account for your funding flexibilities.
- Total HAP includes HAP spent on Local, Non-Traditional, Capital Fund, Operating Subsidy, Admin, and MTW-Other.
- Unexpended Obligations is derived from Obligations and Expenditures reported in VMS.

Notice PIH 2024-11: VMS Reporting Requirements for MTW PHAs

- Details the now mandatory VMS reporting requirements of planned uses of MTW HCV reserves.
- All MTW PHAs must report commitments and obligations in VMS on the following schedule beginning with the **June 2024** Calendar Year Quarter End:

Calendar Year Quarter End Date	VMS Reporting Deadline for Status of Commitments/Obligations
March 31	By April 22 nd
June 30	By July 22 nd
September 30	By October 22 nd
December 31	By January 22 nd

PHAs may choose to report commitment & obligation information monthly, but HUD only downloads & publishes the data to the MTW Utilization Dashboard quarterly, based on this schedule.

Definitions

- **Funds Committed:** The total amount of HCV funds from the Unspent Fund Source that the PHA is segregating in anticipation of a dedication or obligation for eligible MTW activities in the future. This amount should be changed in subsequent reporting if the level of commitment changes but should not be reduced as the commitment moves to obligation.
- **Type of Commitment:** The specific action that commits the funds to the activity, such as a Board Resolution, 5-Year Capital Plan, MTW Annual Plan, PHA Annual Plan/MTW Supplement.
- **Funds Obligated:** The total amount from the commitment that the PHA dedicates an outlay of expenditure of funds, immediately or in the future, for a specific eligible MTW activity. This amount should be changed in subsequent reporting if the level of obligation changes but should not be reduced as the obligated funds are expended.
- **Type of Obligation:** The binding agreement that obligates the funds to the activity, such as an executed contract or purchase/service order. However, in cases of PHA performed MTW eligible activities, and a contract is not necessary, a Board Resolution is the obligating document.

Overview: Reporting Commitments & Obligations




Other - Unspent Funds	
Fund Source 1	
Unspent Fund Source (HCV)-1	<input type="text"/>
Type of Account-1	<input type="text"/>
Activity-1	<input type="text"/>
Funds Committed-1	\$ <input type="text"/>
Type of Commitment-1	<input type="text"/>
Date of Commitment-1 (MM/DD/YYYY)	<input type="text"/>
Funds Obligated-1	\$ <input type="text"/>
Type of Obligation-1	<input type="text"/>
Date of Obligation-1 (MM/DD/YYYY)	<input type="text"/>
Funds Expended from Commitment/Obligation-1	\$ <input type="text"/>
Projected Date of Full Expenditure-1 (MM/DD/YYYY)	<input type="text"/>

Voucher UML/HAP	Income/Expenses	Expense/Comments	Disaster UML/HAP	EHVP UML/HAP	PHA Info	Submission	ExecutiveSummary
				Other Income and Expenses			
Memorandum Reporting							

All MTW agencies must report planned uses of MTW HCV reserves on a quarterly basis in Income/Expenses (tab 2) of VMS in the "Other - Unspent Fund Source" section.

Overview: Reporting Commitments & Obligations

- o HUD acknowledges not all MTW PHAs will have:
 - Substantial HCV reserves; and
 - Specific plans for those HCV reserves.
- o If an MTW agency does not have any commitments, obligations, or HCV reserves, then a “0” is entered into the first field of the first activity each quarter in VMS.

Other - Unspent Funds	
Fund Source 1	
Unspent Fund Source (HCV)-1	0 
Type of Account-1	<input type="text"/> 
Activity-1	<input type="text"/> 

In this situation, **no** additional information is necessary to satisfy HUD’s quarterly reporting requirement.

VMS Reporting Example: Unspent Fund Source Fields for a LNT Activity

- **Unspent Fund Source** - HCVP
- **Type of Account** - HHR
- **Activity** - Rapid Rehousing Program – Rent and Move-in Assistance
- **Funds Committed** - \$3,000,000
- **Type of Commitment** - FY24 MTW Annual Plan
- **Date of Commitment** - 10/01/2023
- **Funds Obligated** -
- **Type of Obligation** -
- **Date of Obligation** –
- **Funds Expended from Commitment/Obligation** -
- **Projected Date of Full Expenditure** -



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- **Type of Account** - HHR
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- **Type of Commitment** - FY24 MTW Annual Plan
- **Date of Commitment** - 10/01/2023
- **Funds Obligated** - \$3,000,000
- **Type of Obligation** - Memorandum of Understanding (MOU) with non-profit agency
- **Date of Obligation** – 2/01/2024
- **Funds Expended from Commitment/Obligation** -
- **Projected Date of Full Expenditure** - 04/01/2028



VMS Reporting Example: Unspent Fund Source Fields for an LNT Activity

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- **Type of Account** - HHR
- **Activity** - Rapid Rehousing Program – Rent and Move-in Assistance
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- **Date of Commitment** - 10/01/2023
- **Funds Obligated** - \$3,000,000
- **Type of Obligation** - Memorandum of Understanding (MOU) with non-profit agency
- **Date of Obligation** – 2/01/2024
- **Funds Expended from Commitment/Obligation** - \$517,000
- **Projected Date of Full Expenditure** - 04/01/2028

**Committed,
Obligated, &
Expending!**

Expended funds must also
be reported in the
appropriate MTW field.

Quarterly reporting must
reflect the *cumulative* total
of expended funds.

VMS Reporting Example: Unspent Fund Source Fields for Development Reserve Account

- Unspent Fund Source - Housing Choice Voucher Program (HCVP)
- Type of Account - Development Reserve
- Activity - Acquisition and preservation of 50 affordable housing units.
- Funds Committed - \$20,000,000
- Type of Commitment - Board Resolution Number 1234
- Date of Commitment - 3/17/2023
- Funds Obligated -
- Type of Obligation -
- Date of Obligation -
- Funds Expended from Commitment/Obligation -
- Projected Date of Full Expenditure -



VMS Reporting Example: Unspent Fund Source Fields for Development Reserve Account

- Unspent Fund Source - Housing Choice Voucher Program (HCVP)
- Type of Account - Development Reserve
- Activity - Acquisition and preservation of 50 affordable housing units.
- Funds Committed - ~~\$20,000,000~~ **\$22,000,000**
- Type of Commitment - Board Resolution Number ~~1234~~ **5678**
- Date of Commitment - ~~3/17/2023~~ **1/18/2024**
- Funds Obligated -
- Type of Obligation -
- Date of Obligation -
- Funds Expended from Commitment/Obligation -
- Projected Date of Full Expenditure -

**Plans change!
Update applicable
information in VMS
at the next quarterly
report.**

VMS Reporting Example: Unspent Fund Source Fields for Development Reserve Account

- Unspent Fund Source - Housing Choice Voucher Program (HCVP)
- Type of Account - Development Reserve
- Activity - Acquisition and preservation of 50 affordable housing units.
- Funds Committed - \$22,000,000
- Type of Commitment - Board Resolution Number 5678
- Date of Commitment - 1/18/2024
- Funds Obligated - \$22,000,000
- Type of Obligation - Promissory notes and contracts of sale agreements
- Date of Obligation - 2/1/2024
- Funds Expended from Commitment/Obligation -
- Projected Date of Full Expenditure - 6/30/2028



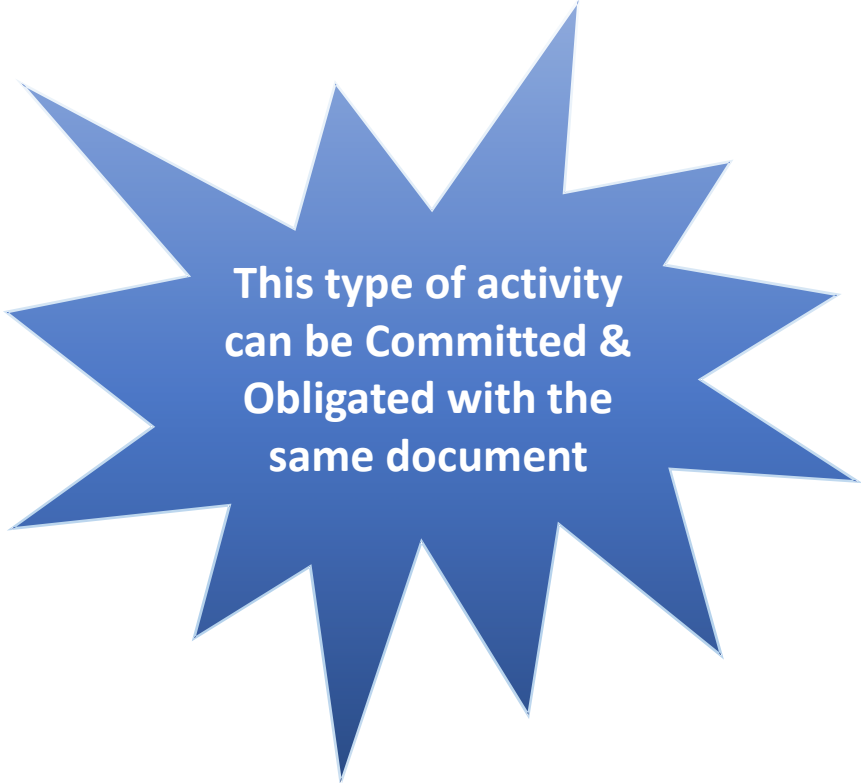
VMS Reporting Example: Unspent Fund Source Fields for Development Reserve Account

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- Type of Account - Development Reserve
- Activity - Acquisition and preservation of 50 affordable housing units.
- Funds Committed - \$22,000,000
- Type of Commitment - Board Resolution Number 5678
- Date of Commitment - 1/18/2024
- Funds Obligated - \$22,000,000
- Type of Obligation - Promissory notes and contracts of sale agreements
- Date of Obligation - 2/01/2024
- Funds Expended from Commitment/Obligation - \$685,000
- Projected Date of Full Expenditure - 6/30/2028



VMS Reporting Example: Unspent Fund Source Fields for a PHA performed Activity

- **Unspent Fund Source** - HCVP
- **Type of Account** - HUD-Held Reserves (HHR)
- **Activity** - Landlord Incentive Program
- **Funds Committed** - \$3,000,000
- **Type of Commitment** - Board Resolution Number 206
- **Date of Commitment** - 2/01/2024
- **Funds Obligated** - \$3,000,000
- **Type of Obligation** - Board Resolution Number 206
- **Date of Obligation** - 2/01/2024
- **Funds Expended from Commitment/Obligation** -
- **Projected Date of Full Expenditure** - 2/01/2027



This type of activity
can be Committed &
Obligated with the
same document

Poll Questions

- Does the PHA report the funds expended in each quarter or are expenditures reported as a cumulative total in VMS?
 - Quarterly
 - Cumulative
- Which of the following would be considered an obligating document if an MTW agency planned to acquire and rehab an existing development for affordable housing?
 - MTW Annual Plan
 - Board Resolution
 - Promissory Note
- True/False: a PHA should enter “N/A” in the Income/Expenses (tab 2) of VMS in the “Other - Unspent Fund Source” section when no unspent HCV reserves have been committed?
 - True
 - False

Resources

- [Moving to Work \(MTW\) Housing Choice Voucher \(HCV\) Resources | HUD.gov / U.S. Department of Housing and Urban Development \(HUD\)](#)
- VMS Manual and Quick Reference Guide
 - For the most up to date versions, login to VMS and along the left side, under Resources are links for Instructions and Quick References.
- [Notice PIH 2024-11](#) – *Voucher Management System (VMS) Reporting Requirements for Moving to Work PHAs.*
- Always feel free to email us questions and comments at mtwunspentfunds@hud.gov.

Resources (Continued)

Homes & Communities
U.S. Department of Housing and Urban Development

Secure Systems

Manage PHA Data
• Enter PHA Data Tabs

PMC
PHA
• Data Input
• Status Checking

Generate Reports
Exit VMS

Resources
Printable Form 52681B
Instructions
Quick References

Tools
Webcasts
Mailing lists
Contact us
Help

USA.gov
Government Jobs Easy

Voucher Management System

Home Page

Hello, **FIRST - M00300 LAST - uiv** .
(If you are not FIRST - M00300 LAST - uiv , please log out by going to [this link](#) immediately and call the TAC at 888-245-4860.)

Message of the Day
VMS - Form HUD-52681-B Utilization and Administrative Fee and Expense Reporting

**Voucher for Payment of Annual Contributions and Operating Statement
Housing Assistance Payments Program**

Supplemental Reporting Form
OMB Approval No. 2577-0169

Public reporting burden for this collection of information is estimated to average 1.50 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless that collection displays a valid OMB control number. Authority for this collection of information is the Housing and Community Development Act of 1987. Housing Agencies (HAs) required to maintain financial reports in accordance with accepted accounting standards to permit timely and effective audits. The financial records identify the amount of annual contributions that are received and disbursed by HAs. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

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Q/A

- Questions?





Thank You for Attending