



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-5000

OFFICE OF PUBLIC AND INDIAN HOUSING

SPECIAL ATTENTION OF:

NOTICE PIH 2024-11

Office Directors of Public Housing;
Regional Directors; Moving to Work
Public Housing Agencies

Issued: April 16, 2024

Expires: This notice remains in effect until amended, superseded, or rescinded.

Cross References: Notice PIH 2010-16 (HA), FR-5994-N-05

SUBJECT: Voucher Management System Reporting Requirements for Moving to Work Public Housing Agencies

1) Purpose

This Notice is to inform Moving to Work (MTW) Public Housing Agencies (PHA) of new reporting requirements for planned uses of MTW Housing Choice Voucher (HCV) reserves in the Voucher Management System (VMS). This Notice is effective for the June 30, 2024, calendar year quarter end date reporting cycle and applies to all MTW agencies administering the HCV program.

To further ongoing efforts to improve transparency and oversight of MTW HCV utilization, including planned spending of reserves, all MTW agencies must report their planned uses of MTW HCV reserves in VMS on a quarterly basis.

2) Background

Section VII.B of the Standard MTW Agreement, Sections 5.a, 6, 6.c, and 7.a.vii of the MTW Operations Notice, and the Consolidated Appropriations Act, 2016 (P.L. 114-113) require MTW agencies to comply with all HUD reporting requirements that are not specifically waived.

In March 2022, HUD released a new version of VMS that included changes to the Unspent Funds Source Fields for all MTW agencies (i.e., VMS fields to report commitments and obligations for future expenditures of unspent HCV funds).

HUD provided [VMS training](#) to all MTW agencies in August 2022, introduced the MTW HCV utilization methodology¹ for MTW agencies, and implemented the methodology and tracking in

¹ MTW HCV Utilization is calculated as (Housing Assistance Payment (HAP) Expenses + non-HAP MTW Expenses)/(Annual Budget Authority + (HCV Reserves – Unexpended Obligations – Minimum Reserves)).

Fiscal Year 2023. As a part of this methodology, MTW agencies were able to begin reporting their commitments and obligations in October 2022.

In January 2023, the [MTW HCV Utilization Dashboard](#) was launched for the purpose of creating data transparency and providing the public with a resource to understand how MTW agencies are using their HCV funds. HUD has since enhanced the dashboard based on MTW agency feedback. The dashboard is a snapshot of MTW reported housing assistance payments, annual HCV budget authority, HCV reserves, and the details of how MTW agencies intend to use the reported commitments and obligations in their local communities.

3) Reporting Guidance for the MTW Agencies

Tab 2 of VMS (i.e., Income/Expenses), under the section titled “Other-Unspent Funds”, requires reporting of up to 11 distinct obligations and/or commitments for future expenditures of unspent HCV funds. Refer to the current [VMS User’s Manual](#) for detailed guidance, including the following definitions relevant to this Notice:

- *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, Annual MTW 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 the case of PHA performed MTW eligible activities, and a contract is not necessary, a Board Resolution is the obligating document.

At a minimum, all MTW agencies *must* report the status of their commitment and obligation activities as of the end of each calendar year quarter noted in the table below. If an MTW agency has no commitments, obligations, or reserves, a ‘0’ *must* be entered only into the first field of the first activity under the *Other-Unspent Funds* section of VMS to satisfy these reporting requirements.

MTW agencies may choose to report this information monthly; however, HUD will only download and publish the data on the MTW HCV Utilization Dashboard on a quarterly basis noted in the table below. Please note, funds expended from commitments and obligations must

also be reported in the appropriate MTW-only *non-HAP* expense fields or *MTW-Other* expense field. Refer to the VMS User's Manual for more information on how to report data in these fields.

The following table indicates the schedule for reporting commitments and obligations in the Unspent Fund Source section of VMS.

Calendar Year Quarter End Date	VMS Reporting Deadline for Status of Commitments/Obligations
June 30	July 22
September 30	October 22
December 31	January ² 22
March 31	April 22

Please visit the [MTW HCV Resources](#) website for guidance on how to report, or send an email to mtwunspentfunds@hud.gov.

4) Paperwork Reduction Act

The information collection requirements contained in this Notice have been approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (44 U.S.C. 3520) and assigned OMB control number 2577-0169.

5) Further Information

Questions concerning this notice should be submitted by email to the MTW Office at mtwunspentfunds@hud.gov.



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² The Financial Management Center typically extends the reporting deadline to allow more time to enter end-of-the-year Prior Month Corrections.