



August 23, 2021

## HCV PROGRAM NEWS

### PIH Issues Notice Updating EHV's Reporting Guidance

Last Friday HUD's Office of Public and Indian Housing ([PIH](#)) issued Notice [PIH 2021-25](#) to update the reporting guidance in Notice [PIH 2021-20](#) and in Section 15 of Notice [PIH 2021-15](#) and to set forth the requirements for PHAs to report Emergency Housing Voucher ([EHV](#)) data into the Voucher Management System ([VMS](#)) and the Financial Data Schedule (FDS). Below are some highlights of the notice:

- HUD is changing the deadline for entering issuance data which is required to claim the \$100 issuance fee. HUD will provide PHAs with at least a 30-day notification via email of the date from which they will have 14 days to enter previous issuances to qualify for the fee.
- MTW PHAs that have received HUD approval to apply MTW flexibilities to EHV's may report household participant data on the form HUD-50058 MTW and must enter "EHV" on line 2p and leave line 2n blank.
- EHV program rules and reporting requirements for VMS will require the PHA to keep accounting and reporting records beyond what is required for FDS reporting. Besides HAP funding and expense information, PHAs will need to individually track each of the four different fee types received and the amount of expense incurred by that fee type and how much of the fee is unspent.
- PHAs should review and update their cost allocation plan as necessary to properly account for and report costs related to the EHV program. PHAs must account for the EHV and HCV programs separately.
- The VMS has been updated to accommodate monthly reporting of EHV leasing, HAP expenses, and expenses for ongoing administrative fees, preliminary fees, service fees, and placement/issuance fees.
- For FDS reporting, the PHA will report both a statement of net position (i.e., balance sheet) and a statement of revenue, expenses, and changes in net position (i.e., income statement) for the EHV program. With some exceptions, the accounting and FDS reporting will be similar to a PHA's HCV program, with unspent funding to be reported in the unrestricted net position (UNP) or restricted net position (RNP) balances.
- The Real Estate Assessment Center ([REAC](#)) has created a new reporting column (14.EHV) in the FASS-PH system under which PHAs will report their EHV program.
- PHAs will be provided administrative fee funding for EHV administrative costs and for other eligible expenses. Section 8 of the notice describes and summarizes each fee type and provides guidance on how these fees should be reported in the FDS.
- A table on page 10 of the notice provides guidance on how EHV HAP funds should be reported in the FDS.
- Regarding Family Self-Sufficiency, EHV escrow activity should be reported in the EHV column (14.EHV) on the FDS.

More information, including over-leasing, portability, allowed fees paid to the COCC, schedule of expenditures of federal awards, and record retention can be found in the [notice](#).



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Nan McKay & Associates, 1810 Gillespie Way, Suite 202, El Cajon, CA 92020, USA, 1-800-783-3100

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