## HUD-VETERANS AFFAIRS SUPPORTIVE HOUSING (HUD-VASH) PROGRAM FINANCIAL DATA SCHEDULE (FDS) REPORTING

The HUD-VASH program provides rental assistance under a supportive housing program for homeless veterans. This program combines Housing Choice Voucher rental assistance for homeless veterans with case management and clinical services provided by the Department of Veterans Affairs (VA) at its medical centers and in the community.

To properly account for HUD-VASH activity within the FDS, the PHA will add HUD-VASH on the FDS and report Assets, Liabilities, Equity, Revenues, and Expenses for the current fiscal period within this column as follows:

- Report the HUD-VASH program on the Financial Data Schedule as "14.VSH".
- Record the Housing Assistance Payment (HAP) revenue on FDS line 706, "HUD PHA Operating Grants".
- Record HAP in the same manner as the Housing Choice Voucher program
- Administrative fee related revenue / expenses should be recorded under the Housing Choice Voucher Program, 14.871 on the FDS. Only HAP-related activity will be reported separately in the FDS under 14.VSH.
- FDS lines 1120 (Unit Months Available) and 1121 (Unit Months Leased) should also be completed based on the actual number of vouchers funded.
- Please note that HUD-VASH expenditures <u>PLUS</u> the expenditures in the Housing Choice Vouchers Program will both be reported in the Schedule of Expenditures of Federal Awards (SEFA) CFDA 14.871.

To add the "HUD-VASH Program" column on the FDS, click the PHA Info Link, click the Program Selection Tab, click the Add a Program Link, and then select the 14.VSH Program.