

## **Notice**

### **U.S. Department of the Treasury**

#### **U.S. Department of the Treasury is applying certain provisions of the 2024 revised Uniform Guidance to Homeowner Assistance Fund (HAF) awards**

**Wednesday August 13<sup>th</sup>**

Dear HAF Participant,

This email is to notify you that certain provisions of the 2024 revised Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), 2 CFR Part 200 regarding equipment, supplies, and procurement by Tribes now apply to your HAF award.

Application of these provisions of the 2024 revised Uniform Guidance to the HAF awards is intended to reduce operational burden for recipients.

#### **Background**

The Office of Management and Budget (OMB) revised the Uniform Guidance, 2 CFR Part 200 on April 22, 2024, to improve the management of Federal financial assistance awards. These revisions generally do not apply to awards, such as HAF awards, issued prior to October 1, 2024.

However, as discussed in the memorandum issued on January 21, 2025, by the Council on Federal Financial Assistance (COFFA) re: [2 CFR Implementation and Flexibilities for Emergency and Major Disasters](#), OMB has granted Federal agencies two class exceptions under its authority at 2 CFR 200.102(a) to permit recipients with awards that were issued prior to October 2024 and not amended to apply certain specified provisions of the Uniform Guidance by providing either: (i) a written notice to the recipients for either classes of awards or specific awards made by the agency or (ii) written approval in response to requests from their recipients to use the flexibilities.

Treasury is providing this notice that it is adopting certain of the 2024 revised provisions of the Uniform Guidance for purposes of the HAF awards as discussed below.

#### **Details**

Other than as provided below, HAF awards will remain subject to the provisions of the Uniform Guidance that became effective on November 12, 2020 (85 FR 49506) at [eCFR :: 2 CFR Part 200 \(Nov. 13, 2020\) -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#).

Treasury will apply the 2024 revised versions of 2 CFR 200.313(e) regarding equipment disposition, 2 CFR 200.314(a) regarding supplies, and 2 CFR 200.317 regarding procurement by states and Indian Tribes to the HAF awards as follows:

#### Equipment and Supplies

- Equipment purchased with HAF award funds with a current fair market value of \$10,000 or less (instead of \$5,000 or less, as provided under the previous version of the Uniform Guidance) may be retained, sold or otherwise disposed of with no further responsibility to Treasury. See [2 CFR 200.313\(e\)\(1\)](#).
- If equipment purchased with HAF award funds with a current fair market value of more than \$10,000 (instead of more than \$5000 under the previous version of the Uniform Guidance) is sold, the recipient or subrecipient may retain from the Federal share \$1,000 (instead of \$500 under the previous version of the Uniform Guidance) of the proceeds to cover expenses associated with the selling and handling of the equipment. See [2 CFR 200.313\(e\)\(2\)](#).
- Unused supplies acquired with HAF award funds with the aggregate value of more than \$10,000 (instead of more than \$5000 under the previous version of the Uniform Guidance) that is no longer needed for any Federal award may be retained or sold by the recipient. Treasury is entitled to compensation in an amount calculated by multiplying the percentage of HAF award funds used towards the cost of the original purchase(s) of equipment by the current market value or proceeds from the sale. See [2 CFR 200.314\(a\)](#).
- If unused supplies purchased with HAF award funds with the aggregate value of more than \$10,000 is sold, the recipient or subrecipient may retain, from the Federal share, \$1,000 of the proceeds to cover expenses associated with the selling and handling of the supplies. See [2 CFR 200.314\(a\)](#).
- The increased equipment and supplies disposition thresholds will apply to all dispositions of equipment and supplies made on or after the date of this announcement, regardless of the date of the acquisition.

#### Tribal Government Procurement

- A Tribe that has established policies and procedures for procurements with non-Federal funds may elect to be subject to the revised 2 CFR 200.317 such that it will be required to follow the same policies and procedures it uses for procurements with non-Federal funds when it conducts any procurement transactions with HAF award funds. In this case, in addition to its own policies and procedures, the Tribe must also comply with the following procurement standards: 2 CFR §§ 200.321, 200.322, 200.323, and 200.327. See [2 CFR 200.317](#)
- Alternatively, a Tribe may continue to follow the procurement standards outlined in 2 CFR §§ 200.318 through 200.327 for procurements with its HAF award funds even if it has established its own procurement policies and procedures.
- A Tribe electing to use its own policies and procedures for procurements with HAF award funds must document this election and retain such documentation in its Tribal records for the HAF award.

- If a Tribe has not established policies and procedures for procurements with non-Federal funds, the Tribe must continue to follow the procurement standards set forth in 2 CFR §§ 200.318 through 200.327. See [2 CFR 200.317](#).

These changes will be incorporated into Treasury's Portal and closeout process for HAF awards by August 13, 2025, and will be found in the HAF Closeout Resource (see: [https://home.treasury.gov/system/files/136/HAF\\_Closeout\\_Resource.pdf](https://home.treasury.gov/system/files/136/HAF_Closeout_Resource.pdf)).

Please review the information provided in this email, and as appropriate, update your internal policies and procedures accordingly, train relevant staff, and ensure your financial and administrative systems are compliant with the new requirements.

If you have further questions about the information in this email, please send us an email at [HAF@treasury.gov](mailto:HAF@treasury.gov) / [HAF\\_Tribal@treasury.gov](mailto:HAF_Tribal@treasury.gov).

Sincerely,  
HAF Program Team

\*Major program means a Federal program determined by the auditor to be a major program in accordance with 2 CFR [§ 200.518](#) or a program identified as a major program by a Federal agency or pass-through entity in accordance with 2 CFR [§ 200.503\(e\)](#).