



U.S. DEPARTMENT OF THE TREASURY

Homeowner Assistance Fund (HAF):

Frequently Asked Questions on Reporting Requirements

December 8, 2021 (Last Updated May 20, 2025)

For More Information: Please visit www.treasury.gov/HAF

For Media Inquiries: Please contact the U.S. Treasury Press Office at (202) 622-2960

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Homeowner Assistance Fund
Frequently Asked Questions on Reporting Requirements Tracked Changes

FAQ Section	Changes
Changes from May XX, 2025	
	<ul style="list-style-type: none"> Updates to reporting fields mandated by the President's January 20, 2025 Executive Order 14168 titled, "Defending Women From Gender Ideology Extremism and Restoring Biological Truth to the Federal Government."
Changes from May 2, 2025	
Section 1.14	<ul style="list-style-type: none"> Revise guidance on reporting subaward information in FSRS.gov
Section 1.27	<ul style="list-style-type: none"> Revised information on Single Audit requirements for HAF participants
Changes from January 12, 2024	
Section 1.3	<ul style="list-style-type: none"> Revised the period covered and due date of the Final Report
Section 1.15	<ul style="list-style-type: none"> Provided link for instructions on returning interest to Payment Management Services
Section 1.27	<ul style="list-style-type: none"> Provide information on Single Audit requirements for HAF participants
Section 1.28	<ul style="list-style-type: none"> Provide guidance on treatment and reporting of program income
Changes from July 14, 2023	
Section 1.26	<ul style="list-style-type: none"> Provide guidance on HAF home repair expenses to report as program or administrative costs
Changes from April 7, 2023	
Section 1.15	<ul style="list-style-type: none"> Clarify obligations with respect to interest earned on HAF funds
Section 1.24-1.25	<ul style="list-style-type: none"> Clarify period of performance. Clarify the Area Median Income category "Fact Specific Proxy"
Changes from January 13, 2023	
Section 1.21-1.23	<ul style="list-style-type: none"> Provided guidance on reporting on homeowners that submitted and subsequently withdrew an application, definition of Application Not Completed Within Program Timeframe, and duplicate applications.

Changes from October 14, 2022	
Section 1.1-1.13	<ul style="list-style-type: none"> Clarified language throughout
Section 1.13.1	<ul style="list-style-type: none"> Added FAQ on Annual Reporting Requirements
Section 1.14-1.15	<ul style="list-style-type: none"> Added FAQ on FSRS reporting requirements & earned interest.
Section 1.16-1.17	<ul style="list-style-type: none"> Added FAQs on reporting approved homeowners that were previously denied and changes to your Program Budget.
Section 1.18-1.19	<ul style="list-style-type: none"> Added FAQs addressing validation errors.
Section 1.20	<ul style="list-style-type: none"> Added FAQ on uploading disaggregated application data and ensuring data is properly uploaded.
Changes from July 15, 2022	
Section 1.1	<ul style="list-style-type: none"> Revised annual reporting deadline – annual reports due November 15, 2022, and mid-November each year thereafter. Revised reporting Timeframes for Tribal governments with allocations less than \$5 Million and the Department of Hawaiian Home Lands. Quarterly reporting due date for these participants is November 15, 2022.
Section 1.3	<ul style="list-style-type: none"> Revised first quarterly report due for Tribal governments with allocations less than \$5 Million and the Department of Hawaiian Home Lands.
Changes from May 9, 2022	
Section 1.1	<ul style="list-style-type: none"> Changed first quarterly report due date.
Section 1.3	<ul style="list-style-type: none"> Changed first quarterly report due date.
Section 1.11	<ul style="list-style-type: none"> Added in 'lot-rent' language to table for clarification.
Changes from February 17, 2022	
Section 1.1	<ul style="list-style-type: none"> Removed language and added an updated table for reporting requirements and timeline.
Section 1.2	<ul style="list-style-type: none"> Added more detailed data element breakout related to submitted HAF applications which corresponds to HAF Portal. Updated period of performance for Interim Report to start on Award Date through January 31, 2022. Changed the due date to be March 3, 2022.
Section 1.3	<ul style="list-style-type: none"> Added more detailed data element breakout related to submitted HAF applications which corresponds to HAF Portal. Updated period of performance for Quarterly Report to start on Award Date through March 31, 2022.
Section 1.12	<ul style="list-style-type: none"> Added in new section to address the relationship between data elements in this HAF Frequently Asked Questions (FAQs) on

	Reporting Requirements document and HAF Interim Reporting Guidance.
Changes from January 31, 2022	
Section 1.3	<ul style="list-style-type: none"> Updated to indicate that the Quarterly Reporting portal opens April 15th, 2022, however, submissions are due by May 16th, 2022 (45 days after close of quarter).
Section 1.10	<ul style="list-style-type: none"> Added in requested FAQ question on Mortgage Payment Assistance and PITI.
Section 1.11	<ul style="list-style-type: none"> Added in cross-reference table that ties the abbreviated Program Design Elements seen in the HAF Interim Guidance/Portal and the HAF Guidance published on August 2, 2021 (Updated November 12, 2021).

Homeowner Assistance Fund
Frequently Asked Questions on Reporting Requirements

Treasury has provided answers to frequently asked questions on HAF reporting below. Please contact us at HAF@treasury.gov or HAF_Tribal@treasury.gov for additional information.

1.1 What are my Reporting Requirements?

In addition to providing reports to Treasury, HAF participants are responsible for reporting subaward information to the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS), as required by the award term at 2 C.F.R. Part 170, Appendix A and HAF participants are required to have an active registration with the System for Award Management (SAM) on SAM.gov, as required by the award term at 2 C.F.R. Part 25, Appendix A which are incorporated by reference in the HAF Financial Assistance Agreement that HAF participants executed in connection with their HAF award.

The below table outlines the Treasury reporting requirements:

Recipient	Quarterly Report	Annual Performance Report
States	By June 10, 2022, and then 45 days after the end of each quarter thereafter.	By November 15, 2022, and annually thereafter by mid-November.
Tribal Governments with Allocation > \$5M		
Tribal Governments with Allocation < \$5M & Department of Hawaiian Home Lands	By November 15, 2022, and annually thereafter by mid-November.	

1.2 What are my Interim Reporting Requirements?

State Participants that received Homeowner Assistance Fund (HAF) awards are required to submit a one-time Interim Report.

Interim Report: Treasury required HAF participants to submit a one-time Interim Report covering the reporting period that began on the Award Date and ended on January 31, 2022 (which includes qualified expenses eligible for reimbursement).

Due Date: Participants were required to submit the Interim Report via Treasury's Portal by 5pm EST on Thursday, March 3, 2022.

Representative Data Elements:

- Number of unique Homeowners that received HAF assistance and subset (s) that are classified as Socially Disadvantaged and 100% AMI or less.
- Homeowners that received HAF assistance disaggregated by Program Design Element

- Date HAF participant started accepting HAF applications (or will begin)
- Number of unique Homeowners that submitted a draft or completed HAF application for HAF assistance during the reporting period.
- Number of unique Homeowners that submitted a completed HAF application for HAF assistance during the reporting period.
- Number of Delinquencies resolved attributable to Monetary HAF Assistance versus by Non-Monetary HAF Assistance.
- Amount of assistance provided to Homeowners disaggregated by Program Design Element

1.3 What are my Quarterly Reporting Requirements?

Treasury required HAF participants to submit their first Quarterly reporting on June 10, 2022, and every subsequent quarter. The HAF Quarterly Report User Guide can be accessed [here](#).

Quarterly Reports: Participants, except for Tribal governments with a HAF award that is less than \$5 Million and the Department of Hawaiian Home Lands, are required to submit this Quarterly Report covering the reporting period that began on the Award Date and ended on March 31, 2022 (which includes qualified expenses eligible for reimbursement). Please note, Quarterly Reports collect cumulative program data.

For Tribal governments with a HAF award that is less than \$5 Million and the Department of Hawaiian Home Lands, Treasury required these HAF participants to submit a Quarterly Report covering the reporting period that began on the Award date and ended on September 30, 2022.

Due Date: Treasury's Portal to submit Quarterly Reports opened on Monday, May 9, 2022. HAF participants, except for Tribal governments with a HAF award that is less than \$5 Million and the Department of Hawaiian Home Lands, were required to submit their Quarterly Report via Treasury's Portal by Friday, June 10, 2022.

Tribes with a HAF award that is less than \$5 Million, must submit their Quarterly Report via Treasury's Portal by Tuesday, November 15, 2022.

Representative Data Elements: Treasury will release Quarterly Reporting Requirements in a new format but is prepared to collect the following¹:

- Number of unique Homeowners that received HAF assistance and subset that are classified as Socially Disadvantaged and less than 100% Area Median Income (AMI)
- Homeowners that received HAF assistance disaggregated by Program Design Element
- Date HAF participant started accepting HAF applications (or will begin)
- Number of unique Homeowners that submitted a draft or completed HAF application for HAF assistance during the reporting period.
- Number of unique Homeowners that submitted a completed HAF application for HAF assistance during the reporting period.
- Demographic data of homeowners (e.g., race, sex, ethnicity, limited English proficiency, income, targeting, and mortgage types)
- Number of Delinquencies resolved attributable to Monetary HAF Assistance versus by Non-Monetary HAF assistance

¹ Tribal governments and the Department of Hawaiian Home Lands will not be required to report disaggregated demographics. For reporting requirements, see the [HAF Quarterly Report User Guide](#).

- Amount of assistance provided to Homeowners disaggregated by Program Design Element

1.3.1 What are my Annual Reporting Requirements?

All participants that received HAF awards are required to submit Annual Reports. The first annual report is due on November 15, 2022 with subsequent reports due annually in mid-November.

Report	Period Covered	Due Date
1	Award Date – September 30, 2022	Tuesday, November 15, 2022
2	October 1, 2022 – September 30, 2023	Wednesday, November 15, 2023
3	October 1, 2023 – September 30, 2024	Friday, November 15, 2024
4	October 1, 2024 – September 30, 2025	Monday, November 17, 2025
Final Report	Award Date – September 30, 2026	Thursday, January 28, 2027

The following HAF participants are required to submit Annual Performance Reports:

- States
- The Department of Hawaiian Home Lands
- Tribal Governments

The annual report asks participants to report Grantee Plan updates on programs undertaken with program funding and how the HAF participant plans to ensure program outcomes are achieved in an effective, efficient, and equitable manner. The annual report will include status updates on program goals identified by the HAF participant and additional mandatory indicators identified by Treasury. The HAF Annual Report User Guide can be accessed [here](#).

1.4 Will individual extensions be granted for HAF Reporting?

Yes. When you log in to Treasury's Portal and click on "Compliance Reports" to access your quarterly report, you will see an icon labeled "Request an Extension." Once you click on this icon, your request will be submitted to Treasury, and you will receive a notice of approval if approved.

States and Territories can receive an extension on the reporting deadline of up to 7 calendar days, while Tribes can receive an extension on the reporting deadline of up to 28 calendar days.

1.5 Is there a penalty for not submitting timely reports?

A record of late reports could lead to a finding of non-compliance, which could result in development of a corrective action plan, or other consequences.

1.6 Will the data HAF participants submit be made publicly available?

In accordance with the HAF Financial Assistance Agreement that HAF participants executed in connection with their HAF award, HAF participants agree to comply with any reporting obligations established by Treasury related to this award and acknowledge that any such

information required to be reported may be publicly disclosed (see paragraph 4 of the HAF Financial Assistance Agreement).

1.7 How do I register and access Treasury's Portal to report?

To register and gain access to Treasury's Portal, use the following link: <https://portal.treasury.gov/cares/s/>. Once on this page, you will find the "Treasury Submission Portal" button, which will direct you to the ID.me registration page. After completing the ID.me registration process you will be able to log in to Treasury's Portal using that same link.

1.8 How do I request an authorized representative for ongoing reporting?

The authorized representatives are entered when an application is submitted. The Account Administrator, however, can assign another person as the authorized representative and/or add additional contacts to the account as outlined in the Quarterly Reporting User Guide [here](#) and on the HAF [website](#).

1.9 Will I be allowed to edit my reports after submitting them?

If information submitted in Treasury's Portal requires correction, HAF participants should email us at HAF@treasury.gov or HAF_Tribal@treasury.gov with a description of the necessary edits.

1.10 What exactly does "Mortgage Payment Assistance" Include?

Mortgage Payment Assistance is the total amount of funds paid towards a Homeowner's mortgage. This includes amounts to cover escrow payments, insurance, taxes, lot rent, or other amounts advanced by the mortgage servicer.

1.11 The Program Design Elements in the Interim Reporting Guidance/Portal seem to be abbreviated. Can you provide a table that cross-references the abbreviated Program Design Element and how it is described in the HAF Guidance published on August 2, 2021 (Updated February 24, 2022)?

HAF Reporting Program Design Element	HAF Guidance Program Design Element
Mortgage Payment Assistance	Mortgage payment assistance (this element can include lot-rent);
Financial Assistance	Financial assistance to allow a homeowner to reinstate a mortgage or to pay other housing-related costs related to a period of forbearance, delinquency, or default (this element can include lot-rent);
Mortgage Principal Reduction	Payment to decrease the amount owed: may include second mortgage provided by a nonprofit or government entity;
Facilitating Interest Rate	Facilitating mortgage interest rate reductions;
Payment Assistance Utilities	Payment assistance for homeowner's utilities, including electric, gas, home energy (including firewood and home heating oil), water, and wastewater;
Payment Assistance Internet	Payment assistance for homeowner's internet service, including broadband internet access service, as defined in 47 CFR 8.1(b) (or any successor regulation);

HAF Reporting Program Design Element	HAF Guidance Program Design Element
Payment Assistance Insurance	Payment assistance for homeowner's insurance, flood insurance, and mortgage insurance;
Payment Assistance Fees	Payment assistance for homeowner's association fees or liens, condominium association fees, or common charges, and similar costs payable under a unit occupancy agreement by a resident member/shareholder in a cooperative housing development;
Payment Assistance Loans	Payment assistance for down payment assistance loans provided by nonprofit or government entities;
Payment Assistance Taxes	Payment assistance for delinquent property taxes to prevent homeowner tax foreclosures;
Measures Preventing Displacement	Measures to prevent homeowner displacement, such as home repairs to maintain the habitability of a home, including the reasonable addition of habitable space to alleviate overcrowding, or assistance to enable households to receive clear title to their properties (this element can include lot-rent);
Counseling or Education	Counseling or educational efforts by housing counseling agencies approved by HUD or a tribal government (including such efforts by in-house housing counselors who are HUD-certified or Tribally approved), or legal services, targeted to households eligible to be served with funding from the HAF related to foreclosure prevention or displacement.
Legal Services	

1.12 The data elements in section 1.2 of this HAF FAQs on Reporting Requirements differ from the data elements listed in the HAF Interim Reporting Guidance. What is the reasoning for these discrepancies?

This HAF FAQs on Reporting Requirements document provides information at a high level so HAF participants can have a general understanding of data to be reported. The HAF Interim Reporting Guidance aligns with the Interim Reporting Portal and the specific data elements required to be reported by a HAF participant in the Interim Report.

1.13 Should Counseling, Education, and Legal Services data be reported on a Disaggregated and/or Zip Code basis?

To the extent the HAF participant has access to disaggregated data for homeowners assisted through non-monetary assistance, such as counseling or legal services, the HAF participant should include this disaggregated data in its reports.

1.14 How can I report subaward information in FSRs.gov pursuant to the award term at 2 C.F.R. Part 170, Appendix A?

Effective March 8, 2025, subaward reporting for recipients of HAF awards and other awards that are not grants or cooperative agreements is available via SAM.gov. Recipients that try to access FSRs.gov will be redirected to SAM.gov.

HAF recipients that are required to report subaward and executive compensation information related to their HAF award in accordance with the award term at 2 C.F.R. Part 170, Appendix A as set forth in paragraph 7.b.iii. of the HAF Financial Assistance Agreement that they executed in connection with their HAF award may now do so in SAM.gov. To access the new subaward reporting capabilities in SAM.gov, Recipients will need to:

1. Have a SAM.gov account or [create an account](#) if they don't already have one, and
2. [Obtain the correct role](#) in SAM.gov from their SAM.gov [entity administrator](#)

The GSA Integrated Award Environment has a variety of resources available to help recipients navigate the changes: [Recorded training sessions](#) and current information about [subaward reporting in SAM.gov](#).

1.15 Are HAF participants required to maintain interest bearing accounts and remit interest earned?

In accordance with 2 CFR 200.305(b)(8), HAF participants must maintain advance payments of their Federal awards in interest-bearing accounts, except in cases specified by that provision of the regulations.

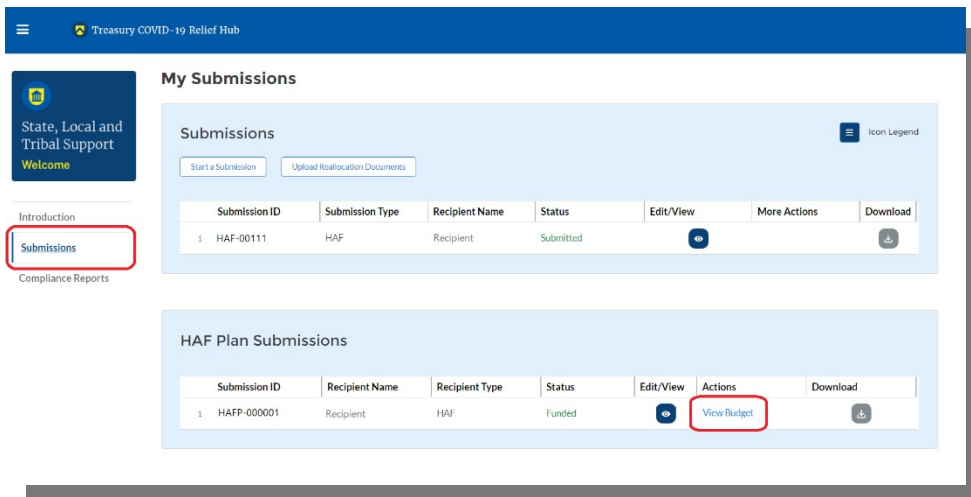
Per 2 CFR 200.305(b)(9), HAF participants may retain up to \$500 in earned interest annually from the date Treasury disbursed HAF award funds to the HAF participant. Any additional interest earned must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. For more details on how to return interest to PMS, please visit: <https://pms.psc.gov/grant-recipients/returning-funds-interest.html>

1.16 If a homeowner was initially reported denied or withdrawn but later approved to receive assistance from the program, how should the homeowner be represented in the HAF participant's quarterly reports?

If the homeowner was previously denied or withdrawn and later approved the homeowner should be counted in the approved category of the report and removed from the previously reported category for future reporting. Since HAF reporting is cumulative, the previous reports do not need to be modified.

1.17 How do HAF participants make updates to their program budget?

Please click [here](#) to enter Treasury's Portal via ID.me and click [here](#) to enter Treasury's Portal via Login.gov and revise your budget allocations to reflect updated assessments of homeowner need. Navigate to the *State Local and Tribal Support – Submissions* page (shown below), then click the View Budget link.



From the Budget View, click *Create Budget Revision Proposal*. Complete the form and Click *Submit*. You can save a budget revision proposal as a draft, but Treasury will not consider the proposal for approval until it has been submitted.

A brief explanation of the changes to your HAF plan, including updated term sheets, and other relevant materials will be required. Please note that such requests, once approved, will be applied to the reporting period in which they were submitted.

Treasury's prior approval is required to reallocate funding from a program previously approved in a HAF plan to be used for a different purpose, if any of the following are true:

- the change equals or exceeds 10% of the amount allocated to that qualified expense category in the HAF plan approved by Treasury;
- the HAF participant proposes to allocate funding to a new qualified expense category or is creating a new program or terminating a previously approved program; or
- the change redirects 1% or more of the participant's total HAF allocation from program costs to administrative costs.

Please submit budget revision requests to Treasury's staff with sufficient time for Treasury to review for compliance with the HAF guidance.

1.18 When trying to submit I received a validation error related to the Programs section, what do I need to do?

Navigate to the Programs section and check to ensure each Program has at least one Design Element. To edit a Program, click the pencil icon for that Program. Design Elements are at the bottom of the Program Information panel. If you have a Program that does not have an associated Design Element, click "Add Design Element" and complete the required information for the Design Element.

1.19 I received an error when trying to upload, validate, or import Geographic Data: what could have caused this?

There are two common causes of this error.

1. Invalid Zip Code, possibly one associated with a P.O. Box. Only 5-digit Zip Codes tied to geographic areas in your state or territory are accepted. To correct the error, remove invalid Zip Code(s) from the import file.
2. If you receive a "Too many rows in query" error, this indicates the upload file has more than 400 records. The geographic data import/upload can only handle up to 400 records at a time. If your file has more than 400 records, split the file into multiple files each with 400 records or fewer and import each file individually.

1.20 Data I uploaded does not appear in the tables on the disaggregated application data page. How can I ensure the data was properly uploaded?

Occasionally there is a short delay in data processing. Refresh your browser window (and if necessary, navigate back the Disaggregated Data page to verify that the data has been recorded.

If the data does not appear after the browser refresh, it is possible that the upload process was not completed. The upload process has three steps: Upload, Validate, and Import. Frequently, when data fails to appear in the portal, only one or two of the steps was completed. Be sure to complete all three steps and the data should then populate in the portal.

Invalid characters in the data file can also cause errors. The disaggregated application data page will only accept numbers. If a data file contains dollar signs or commas, the data will not upload properly. To fix, reformat the file to only contain numerals and decimal points and upload the file again.

1.21 What is included in “Number of unique Homeowners that submitted a draft or completed HAF application that was then subsequently withdrawn by the Homeowner”?

This category covers applicants who submitted a draft or completed HAF application but subsequently informed the respective program of their intention to withdraw from consideration for assistance. Homeowners who fail to respond despite attempts at outreach by the individual program should not be included in this category. Account for them instead as denials under “Application Not Completed Within Program Timeframe” (see FAQ 1.22).

1.22 What is included in the denial category “Application Not Completed Within Program Timeframe”?

Application Not Completed Within Program Timeframe is a denial category that covers applicants who were denied for assistance due to not having completed their applications within the specified program timeframe. It includes applicants who failed to respond despite attempts at outreach by the individual program. It also includes applicants who completed the written application but failed to submit required documentation within the program timeframe despite attempts at outreach by the individual program.

1.23 How should duplicate applications from the same homeowner or household be reported?

Duplicate applications from the same homeowner or household should be reported only once on the Quarterly Report under “Number of unique Homeowners who applied for assistance that had previously received HAF assistance” and/or “Number of unique Homeowners that received assistance on more than one application”. They should not be

reported under other homeowner categories, which only include unique homeowner applications.

1.24 What is the HAF award period of performance?

The period of performance for the HAF award is from the effective date of the HAF Financial Assistance Agreement to September 30, 2026. Obligations made by September 30, 2026 must be liquidated during the award closeout period (120 calendar days after September 30, 2026) and prior to the HAF participant's submission of its Final Reports to Treasury by January 30, 2027. HAF participants cannot obligate HAF funds for mortgage, utility, other qualified expenses, and administrative expenses after September 30, 2026.

1.25 What is included in the Area Median Income category "Fact Specific Proxy"?

Fact Specific Proxy is a reporting category that covers applicants whose income was verified using a reasonable fact-specific proxy .

Note that approved applicants should not be reported under the Area Median Income category "Data Not Collected". That category should only cover applicants where income could not be determined, which does not apply to approved applicants.

1.26 How should I report home repair expenses? Which costs are considered program costs (non-administrative costs) and which costs are considered administrative costs?

Any home repair expense that an individual homeowner would have to pay for if they were doing a similar project independently should be reported as a program cost, and any home repair expense that would be specific to your administration of the HAF program should be reported as an administrative cost. This distinction would apply regardless of who is being paid (third-party contractor or employee). For more information about direct and indirect administrative costs, please see 2 CFR 200.413 and 2 CFR 200.414.

Examples:

- An inspection required by a county for all homeowners performing a certain home repair would be a program cost if the homeowner would ordinarily pay for the inspection in the absence of HAF assistance or other similar assistance program. An inspection that a homeowner ordinarily would not pay for that is required because you are performing this home repair as a government organization would be a program cost.
- An estimate that any reasonable homeowner would request from a contractor and pay for in the absence of HAF assistance or another similar assistance program would be a program cost. Any additional estimate that a reasonable homeowner would not ordinarily request and pay for that is required by a participant's HAF program to determine the amount of HAF assistance that each homeowner receives for home repair would be an administrative cost.

1.27 What is a Single Audit and am I required to undergo a Single Audit?

Single Audits help federal agencies ensure their financial assistance awards are being implemented by recipients in accordance with the requirements set forth in the Terms and Conditions of the Award Agreement and provide insight into the recipients' compliance with federal program requirements. All recipients and subrecipients that either expended \$750,000 or more in Federal awards in their most recently completed fiscal year (if their fiscal year began prior to October 1, 2024) or that expended \$1,000,000 or more in Federal awards in their most recent fiscal year that began on or after October 1, 2024 are required to conduct either a single audit or program-specific audit, as applicable, for that year pursuant to the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements and submit the relevant audit report to the Federal Audit Clearinghouse. The report is due 30 calendar days after the receipt of an Auditor's report or within 9 months after the HAF recipient's fiscal year ends (whichever is earlier) pursuant to [2 CFR 200.512\(a\)\(1\)](#) and [2 CFR 200.507\(c\)\(1\)](#) respectively.

1.28 How should HAF participants treat and report program income (e.g., homeowner loan repayments) earned during the period of performance)

HAF participants with open awards may use program income earned for eligible HAF purposes during the period of performance. Program income includes both the repaid principal and interest on loans made to homeowners (or for any other loans made with HAF award funds). Interest earned by the HAF participants on the advance payments of HAF award funds made by Treasury is not program income. Program income is added to the total

amount of a participant's HAF award. Program income earned will increase the total HAF award amount available for eligible HAF program costs, including administrative expenses, counseling, and legal services, as it relates to the respective 15% and 5% spending limits. The new total amount of the HAF award and total amounts available for administrative expenses, counseling, and legal services will be recalculated based on the amount of program income earned during the period of performance. For more information on program income, see 2 CFR 200.307.

HAF participants should report program income in the "Program Information" and "Budget Reporting" sections of the HAF Quarterly Report. In the "Program Information" section, there are two separate fields to report the amount of program income earned and expended for each program element. In the "Budget Reporting" section, HAF participants should add the amount of program income expended to expenditures and obligations; they should not deduct the amount of program income earned. Due to program income, a HAF participant's total expenditures and obligations may exceed the original amount of its HAF award, and administrative expenses, counseling, and legal services may exceed their original spending limits. HAF participants are not required to revise their budgets to reflect these changes in amounts in the various budget categories due to program income.