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| **Guide for Review of Equipment Management and Equipment Disposition** |
| **Name of Recipient:**  |
| **Name of Subrecipient (if applicable):** |
| **Name of Program(s) Monitored:** |
| **Staff Consulted:** |
| **Name(s) of Reviewer(s)** |       | **Date** |       |

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the recipient's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a **"finding.**"

**Instructions:** The Exhibit is designed to assist the HUD reviewer in determining the non-Federal entity’s compliance with the equipment management and disposition requirements at 2 CFR 200.310, 200.313 and 200.316, for any CPD program which is subject to 2 CFR part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. As defined in 2 CFR 200.1, “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000. (See also definitions at [2 CFR 200.1](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.1) for acquisition cost and information technology systems.) To answer the questions in this exhibit, the HUD reviewer should randomly select an appropriate sample (e.g., based on size of last grant, amount of time allocated for monitoring, results of pre-monitoring preparation) of equipment for which all or part of the “acquisition cost” was paid with the Federal funds for the program(s) being monitored. If the recipient’s accounting system includes information on equipment acquired with grant funds, the HUD reviewer may want to use this as a starting point for selecting the sample of equipment transactions. This exhibit does not include questions to assess whether the use of Federal funds to acquire the equipment complied with the applicable cost principles in 2 CFR part 200. For those questions, please refer to Exhibit 34-2a.

This exhibit has been updated to account for changes that were made to the requirements in 2 CFR part 200 in 2020 and 2021. Where relevant, the questions and citation brackets make clear when they pertain to part 200 requirements that were changed in 2020 or 2021. For these questions and citations, the monitor will need to identify and use the appropriate question/citation as follows:

1. Use the question/citation for the part 200 requirement in effect BEFORE the part 200 change where:
	1. The policy was used or action was taken before the part 200 change; OR
	2. The policy was used or action was taken during a grace period HUD expressly provided to accommodate non-Federal entities’ adjustment/transition to the new rule(s); OR
	3. The policy was used or action was taken before HUD provided clear notice that the rule(s) must be followed as amended by OMB (for example, through guidance, grant agreement language, or clear regulatory text)
2. Use the question/citation for the part 200 requirement in effect AFTER the part 200 change and make a finding if the question is answered “no” ONLY IF:
	1. The policy was used or action was taken after the rule change; AND
	2. The policy was used or action was taken after any grace period HUD expressly provided to accommodate non-Federal entities’ adjustment/transition to the new rule(s); *AND*

c. The policy was used or action was taken after HUD provided clear notice that the rule(s) must be followed as amended by OMB (for example, through guidance, grant agreement language, or clear regulatory text).

**Applicability:** This exhibit is designed to monitor compliance with the requirements in 2 CFR part 200 when CPD has applied those requirements to grants or cooperative agreements under programs such as:

* Community Development Block Grant (CDBG) Entitlement, Small Cities, Non-Entitlement CDBG Grants in Hawaii, and Insular Areas Programs;
* State CDBG Program: This Exhibit **is not applicable** to the State CDBG Program **unless** a State CDBG grantee has chosen to apply this portion of 2 CFR part 200 to satisfy the requirement for fiscal controls and accounting procedures pursuant to **24 CFR 570.489(d)**.
* Section 108 Loan Guarantee Program (follows the CDBG regulations, including the limitation above for the State CDBG Program);
* CDBG Disaster Recovery Grants (CDBG-DR, CDBG-MIT, CDBG-NDR) (follows the CDBG regulations, including limitation above for the State CDBG Program, unless a waiver or alternative requirement subjects the state to 24 CFR 570.502);
* Other grants made with supplemental or specific appropriations that are subject to CDBG requirements, e.g., Neighborhood Stabilization Program (NSP), Recovery Housing Program (RHP), or CARES Act grants to prevent, prepare for, and respond to coronavirus (CDBG-CV) (for grants to States, follow instructions for State CDBG);
* HOME Investment Partnerships Program (HOME);
* Housing Opportunities for Persons With AIDS (HOPWA);
* Housing Trust Fund (HTF);
* Emergency Solutions Grants (ESG) Program;
* Continuum of Care (CoC) Program (for grants awarded in FY 2015 competition and later);
* Self-Help Homeownership Opportunity Program (SHOP);
* Rural Capacity Building for Community Development and Affordable Housing (RCB);
* Recovery Housing Program (RHP) Chapter 34 is generally applicable to RHP grantees, (i.e., the District of Columbia and States); however, for States, the regulations in 24 CFR part 570 provide alternative requirements to certain 2 CFR part 200 requirements. Please use section 9-5 “Using Other Monitoring Exhibits” of Chapter 9 on RHP to determine when or how the Chapter 34 exhibits are applicable;
* Capacity Building for Community Development and Affordable Housing (Section 4); and
* Veterans Housing Rehabilitation and Modification Pilot Program (VHRMP)

**Note Regarding Older Grants:** When monitoring grants that were awarded before January 6, 2016, HUD reviewers will need to review Notice CPD-16-04 at (<http://portal.hud.gov/hudportal/documents/huddoc?id=16-04cpdn.pdf>) to ensure that the requirements are correctly applied. For these older grants, is possible that reviewers will need to use both this Exhibit and a program-specific Equipment Management and Equipment Disposition Exhibit simultaneously if funds being monitored are covered under pre- and post-2 CFR part 200 requirements. HUD reviewers will need to review program-specific Equipment Management and Equipment Disposition Exhibits to determine if their use is needed to ensure a complete review.

**Program Citations:** In addition to the citations for 2 CFR part 200, program-specific citations are included either on a question-by-question basis, or in a single reference, as noted below, depending on how the Uniform Requirements apply.

* HOPWA: All questions apply pursuant to the HOPWA regulation at 24 CFR 574.605.
* Self-Help Homeownership Opportunity Program (SHOP): All questions apply pursuant to the SHOP NOFO.
* Rural Capacity Building for Community Development and Affordable Housing (RCB): All questions apply pursuant to the NOFO.
* Capacity Building for Community Development and Affordable Housing (Section 4): All questions apply pursuant to the NOFO
* Veterans Housing Rehabilitation and Modification Pilot Program (VHRMP): All questions apply pursuant to the NOFO and Grant Agreement.

**A Note on Findings:** HUD reviewers need to ensure that, if deficiencies are identified, the monitoring Finding cites to both the relevant provision in 2 CFR part 200 and the program regulation/NOFA/Grant Agreement citation that incorporates the requirements (e.g., 24 CFR 92.505 for the HOME program, or 24 CFR 570.502 for the CDBG program) (except as otherwise instructed in question nine).

**Terminology:** Note that the terminology used to reference the entities receiving the Federal awards mirrors the language in 2 CFR part 200 and uses “recipient” to mean the entity that directly received the Federal funds, e.g., Participating Jurisdiction, or grantee, and “subrecipient” to mean the entity that receives funds through a pass-through entity (see definitions at 2 CFR §200.1). Where the question can pertain to both a recipient and a subrecipient, the term “non-Federal entity” is used (see §200.1). The definition of “subrecipient” for certain programs, e.g., the CDBG and HOME programs, differs from the part 200 definition. For the CDBG, CDBG-DR, CDBG-MIT, and HOME programs, the reviewer must use the program definition, if it is different from the part 200 definition, when applying the questions in this exhibit.

**Exhibit Structure:** This Exhibit is divided into 3 sections: Sample; Equipment Use and Management; and Equipment Disposition.

**Questions:**

**A. Sample**

1.

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| --- |
| Provide information on the selected sample of equipment transactions in the table below. Include only equipment for which for the award being monitored was used to pay all or part of the “acquisition cost,” as defined by 2 CFR 200.1 (“*Acquisition cost* means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices.”)If additional rows are needed, please attach an additional sheet. |
| **Item** | **Date Acquired** | **Acquisition Cost** | **Percentage of acquisition cost paid with HUD funds and program income under the award** | **Disposition Date** **(if applicable)** | **Method of Disposition (if applicable)** | **Fair Market Value or Sales Proceeds when disposed (or program income amount, if 24 CFR 570.502(a)(6) applies)** |
| 1.       |       |       |      % |       |       |       |
| 2.       |       |       |      % |       |       |       |
| 3.       |       |       |      % |       |       |       |
| 4.       |       |       |      % |       |       |       |
| 5.       |       |       |      % |       |       |       |
| 6.       |       |       |      % |       |       |       |
| 7.       |       |       |      % |       |       |       |
| 8.       |       |       |      % |       |       |       |

**B. Equipment USE AND Management**

2.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| a. If the non-Federal entity is a state, has an authorized official provided assurance (or does other evidence exist that demonstrates) that the equipment the non-Federal entity acquired under a HUD award was used, managed and disposed of in accordance with state laws and procedures? **NOTE**: Non-Federal entities other than states are covered by other questions in this exhibit. [2 CFR 200.313(b); HOME: 24 CFR 92.505; HTF: 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
|  |
| b. If the non-Federal entity is a state, and there is no authority under the program statute for the state to obtain the property without further responsibility to the Federal government, was the equipment used for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project?[2 CFR 200.313(a)(1); HOME: 24 CFR 92.505; HTF: 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

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| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| c. If the non-Federal entity is a state, and there is no authority under the program statute for the state to obtain the property without further responsibility to the Federal government, did the state refrain from encumbering the property without HUD approval? [2 CFR 200.313(a)(2); HOME: 24 CFR 92.505; HTF: 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

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| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |

3.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. If the non-Federal entity is not a state, did the entity use the equipment in the program or project for which it was acquired as long as needed, whether or not the project or program continued to be supported by the HUD award, and did the non-Federal entity obtain the prior approval of HUD if it encumbered the property?[2 CFR 200.313(c)(1); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.504(c) and 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

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| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| b. If the non-Federal entity is not a state and the equipment is no longer needed for the original program or project, was it used in other activities supported by HUD, in the following order of priority:(i) Activities under another HUD award, then(ii) Activities under Federal awards from other Federal awarding agencies? [2 CFR 200.313(c)(1); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)]] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| c. During the time that equipment is used on the project or program for which it was acquired, a non-Federal entity that is not a state must also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. Did the non-Federal entity give first preference for other use to other programs or projects supported by HUD awards and second preference to programs or projects under Federal awards from other Federal awarding agencies? [2 CFR 200.313(c)(2); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)]] |

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| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| d. If the non-Federal entity is not a state and it used equipment acquired with a HUD award to provide services outside the scope of Federally-funded projects or programs, were the services provided for a fee equal to or greater that fees private companies charge for equivalent services for as long as the Federal Government retains an interest in the equipment? **NOTE:** This question does not apply to the extent that a Federal statute requires or authorizes the non-Federal entity to provide services at a discount or without charge. [2 CFR 200.313(c)(3); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)]] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
|  |
| e. For the CDBG, CDBG-DR, and CDBG-MIT grants only: If the non-Federal entity is not a state and it acquired replacement equipment and sold the equipment to be replaced (in lieu of using the property as a trade-in as permitted under 2 CFR 200.313(c)(4)), and did not use the proceeds from the sale to offset the cost of the replacement property, were the proceeds treated as program income? [CDBG Entitlement: 24 CFR 570.502(a)(6)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
|  |

4.

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| --- |
| If the recipient is not a state, does it maintain property records which contain information regarding:[2 CFR 200.313(d)(1); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(s)(2); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 CoC Program competition) or 578.103(a)(16) (for grants awarded under the FY 2016 CoC Program competition or later)] |
| a. Property description and location? |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| b. Serial number or other identification number? |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| c. Funding source (including the Federal Award Identification Number, or FAIN)? |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| d. Title holder? |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| e. Acquisition date and cost? |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| f. Percentage of Federal participation in original acquisition cost? |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| g. Use and condition of equipment? |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| h. If applicable, disposition data, including date of disposal and sales price? |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |

5.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| If the non-Federal entity is not a state, did it take a physical inventory of equipment and reconcile the results with the property records at least once every two years? [2 CFR 200.313(d)(2); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |

6.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. If the recipient is not a state, does it have a control system which adequately safeguards property to prevent loss, damage, or theft?[2 CFR 200.313(d)(3); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

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| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| b. If the recipient is not a state, and loss, damage, or theft of property acquired under the Federal award occurred, was it investigated?[2 CFR 200.313(d)(3); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| c. Does the non-Federal entity, at a minimum, provide the equivalent insurance coverage for equipment acquired or improved with Federal funds as that provided to property owned by the non-Federal entity? **NOTE**: This question applies to all non-Federal entities (including states).[2 CFR 200.310; CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |

7.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| If the recipient is not a state, does it have maintenance procedures adequate to keep property in good condition? [2 CFR 200.313(d)(4); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

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| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
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8.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| If the recipient is not a state and was authorized or required to sell property, did it establish proper sales procedures to ensure the highest possible return?[2 CFR 200.313(d)(5); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

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| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
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9.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| If HUD required the submission of a common form for equipment, did the recipient submit the common form in accordance with HUD requirements? **NOTE:** If the answer to the question is “no,” to make a finding, the reviewer must cite to the specific grant requirement, NOFO requirement, or program-specific regulation that requires the submission of a common form. Although this exhibit is designed to assess compliance with applicable 2 CFR part 200 requirements governing equipment, this question is included in this exhibit because 2 CFR 200.313(c)(1) authorizes HUD to require the submission of the applicable common form for equipment. |

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| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
|  |

**C. Equipment Disposition**

10.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| a. If the non-Federal entity is not a state and if required by the terms and conditions of their award, did the non-Federal entity request disposition instructions when original or replacement equipment acquired under a HUD award is no longer needed for the original project or program or for other activities currently or previously supported by HUD?**NOTE:** 2 CFR 200.313(c)(4) provides that when acquiring replacement equipment under an award, the non-Federal entity may use the original equipment being replaced as a trade-in or sell it and use the proceeds to offset the cost of the replacement property. For these transactions, skip to 10e and 10f below. [2 CFR 200.313(e); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99€] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
|  |
| b. If the non-Federal entity requested disposition instructions and HUD provided the requested instructions within 120 days, did the non-Federal entity follow the instructions? [2 CFR 200.313(e); CDBG Entitlement: 24 CFR 570.502(a)(6); HOME: 24 CFR 92.505; HTF: 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
|  |
| c. For programs other than CDBG, CDBG-DR, and CDBG-MIT: If the non-Federal entity is not a state and it was not required to request disposition instructions, or HUD failed to provide requested disposition instructions within 120 days, did the non-Federal entity dispose of the equipment as follows?(i) Items of equipment with a current per-unit fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligation to HUD.(ii) Items of equipment with a current per unit fair market value in excess of $5,000 may be retained by the non-Federal entity or sold. HUD is entitled to an amount calculated by multiplying the current fair market value or proceeds from sale by HUD’s percentage of participation in the cost of the original purchase. If the equipment is sold, HUD may permit the non-Federal entity to deduct and retain from the HUD share $500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.[2 CFR 200.313(e); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| d. For CDBG, CDBG-DR, and CDBG-MIT grants: If the non-Federal entity is a subrecipient, did it EITHER: (1) transfer equipment purchased with CDBG funds but no longer needed for CDBG activities to the recipient, OR(2) retain the equipment after compensating the recipient?[2 CFR 200.313(e); 24 CFR 570.502(a)(6)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| e. For awards other than CDBG, CDBG-DR, and CDBG-MIT grants: If the non-Federal entity sold or traded equipment acquired under the award in order to acquire replacement equipment, did it: 1. use the original equipment as a trade-in or sell it and use the proceeds to offset the cost of the replacement property; and
2. apply the same Federal requirements to the replacement equipment that applied to the original equipment?

[2 CFR 200.313(e); HOME: 24 CFR 92.505; HTF: 24 CFR 93.404(c) and 24 CFR 93.405; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |
| f. For CDBG, CDBR-DR, and CDBG-MIT grants: If the non-Federal entity sold the equipment, did it use the proceeds to offset the cost of acquiring replacement equipment, or treat the proceeds as program income? [2 CFR 200.313(e); 24 CFR 570.502(a)(6)] |

|  |  |  |
| --- | --- | --- |
| [ ]  | [ ]  | [ ]  |
| **Yes** | **No** | **N/A** |

 |
| **Describe Basis for Conclusion:**      |