



ERA Reporting Guidance Addendum for ERA1 Final Report

**December 8, 2022
Version 1.0**



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Introduction

This document describes requirements for the ERA1 Final Report “Final Report.”

ERA1 grantees must provide summary and cumulative information for all their activities, achievements, and uses of ERA1 award funds over the entire ERA1 period of performance and the closeout period.

The format of the ERA1 Final Report is similar to the ERA1 quarterly reports. Grantees are required to:

- Review and verify all information from previously submitted quarterly reports and make revisions, if needed. This requirement applies to all previously submitted information including obligations and expenditures. Report all required information that the grantee failed to report in previously submitted quarterly reports and all information required in ERA1 quarterly reports that the grantee has not submitted.
- Report information on all expenditures made during the closeout period.
- Report cumulative ERA1 performance measures and programmatic outputs, such as numbers of participants served, number of participants receiving rental assistance, and so forth.
- Report cumulative expenditure amounts.
- Submit a cumulative Participant Household Payment Data File.

Grantees must submit ERA1 Final Reports through Treasury’s Portal for Reporting which requires logging in using ID.me or Login.gov.

Please see the following documents for additional guidance on ERA1 reporting:

- [ERA Reporting Guidance](#)
- [User Guide - Treasury’s Portal for Recipient Reporting](#)
- [ERA1 Closeout Resource](#)

ERA1 grantees that received reallocated funds, in any reallocation round, must submit a Q4 2022 quarterly report before they will be given access to the ERA1 Final Report portal. This is due to the statutory requirement that Treasury report ERA1 program expenditures quarterly and the fact that the period of performance for reallocated funds was extended through December 29, 2022.

Due Dates

The ERA1 Final Report is due on one of two dates depending on whether a ERA1 grantee received reallocated funds.

- **Group A Grantee:** Any ERA1 grantee that received ERA1 award funds only pursuant to its initial allocation (including redirect funds). **Final Report Due Date: January 30, 2023.**



- **Group B Grantee:** Any ERA1 grantee that received reallocated ERA1 award funds. **Final Report Due Date: April 28, 2023.** However, these grantees have the option to follow the Group A timeframes if they prefer.

ERA1 Award Periods of Performance and Final Report Due Dates

The period of performance for all ERA1 initial award funds (including redirects) ended on September 30, 2022, regardless of whether the grantee received reallocation funds.

The period of performance for all ERA1 reallocated funds end date is December 29, 2022.

While there are two periods of performance (September 30, 2022, for Initial award funds and December 29, 2022, for Reallocation funds) each ERA1 grantee must submit a single ERA1 Final Report covering all funds (initial award (including redirects) and reallocation, if applicable) by the ERA1 Final Report Deadline specified above.

Initial ERA1 Award funds (including redirects) had to be obligated by September 30th, 2022, and any Initial ERA1 Award funds not obligated by September 30, 2022, must be returned to Treasury as part of the award closeout process pursuant to 2 C.F.R. 200.344(d). As permitted by the Act, Treasury extended the period of performance deadline for obligating **Reallocated funds** to December 29th, 2022, and reallocation funds not obligated by December 29, 2022, must be returned to Treasury. For more, please see the [ERA1 Closeout Resource](#).

“Redirects” refers to amounts of ERA1 initial award funds awarded to a locality that were terminated at the request of the locality and subsequently re-awarded to another locality or the State government.



ERA1 Final Report

The following pages provide details on the ERA1 Final Report requirements. The information is organized by the ERA1 Final Report tabs as noted below.

Tab: Reporting Guidance

The ERA1 Final Report Reporting Guidance tab mirrors the contents of the quarterly report Reporting Guidance tab. It provides links to ERA reporting resources and information about the ERA1 awards including award start dates and initial allocation and reallocation amounts.

Tab: Bulk Upload Templates and Instructions

The Bulk Upload Templates and Instructions tab mirrors the contents of the quarterly Bulk Upload Templates and Instructions tab with links to download all optional and required reporting templates for the final report. Several Bulk Upload Templates for the ERA1 Final Report have been updated and are slightly different from the templates used for quarterly reports. Therefore, please take care to use the templates downloadable from the portal for the ERA1 Final Report.

Tab: Grantee Profile

The contents of the ERA1 Grantee Profile tab mirrors the contents of the quarterly report Profile tab. Data in this tab will be pre-populated with information the grantee provided in its most recent quarterly report.

ERA1 grantees should review the pre-populated information, verify it, and, if needed, input updated information by typing over the pre-populated data to update.

Grantee Profile

The pre-populated data points on this section are:

- Grantee name, address and identifying information
- Grantee UEI number
- Grantee Taxpayer Identifying Number (TIN)
- Grantee legal name
- Grantee type (select from pick list)
- Grantee street address
- Grantee city, State and Zip Code

Official Points of Contact for the ERA1 award

It is important to verify and update the designee names to ensure the portal will accept the ERA1 Final Report when it is certified and submitted. Grantees must ensure correct contact information because



Treasury will use this information if questions arise or additional guidance on closeout or related issues arise in the future. You may designate additional staff for each role to ensure Treasury is able to contact the grantee in the future, if needed.

The ERA1 Grantee's Registration with SAM.gov (the Federal System for Award Management)

ERA1 grantees should review the pre-populated information, verify it, and, if needed, input updated information.

Tab: ERA1 Project Overview

The contents on the ERA1 Final Report Project Overview tab align with questions required in the quarterly reports, with a few changes as discussed below.

The portal will pre-populate the ERA Project Information and narratives on the grantee's system for prioritizing assistance and using fact-based proxies.

Grantees must also provide a final summary narrative description of its ERA1 project.

ERA1 Project Information

- Recipient (Grantee) Project ID. (This is the ID the ERA1 grantee submitted previously.)
- Name of the ERA1 Project.
- ERA1 Project Website URL.
- Geographic Service Area for the ERA1 project.

ERA1 Project Final Summary Narrative

ERA1 grantees must provide a narrative summary description of its overall ERA1 project (4,000 words or less). Grantees can either cut and paste the narrative into the on-screen text box or upload a narrative in Word document format. Please address the following topics:

- Accomplishments
- Application Process
- Project governance and management structure
- Key participating organizations
- Outreach strategies used
- Services provided
- Housing stability services provided
- Other affordable rental housing and eviction prevention services provided
- Plans for future action in extending the impact of the ERA project
- Lessons learned for implementing emergency rent and utility payment projects generally and in the context of a disaster
- Challenges faced
- Other information you would like to highlight



Additional Required Narratives

- System for Prioritizing Assistance - Description of the ERA1 grantee's System for Prioritizing Assistance for the ERA1 project and the URL where the information is/was available for the public. If there is no website, the grantee must upload an electronic copy of publicly available information about the prioritization.
- Fact-based Proxies - Description of the ERA1 grantee's use of Fact-based Proxies for determining eligibility for the ERA1 project. Grantees that indicate they do use fact-based proxies should review and update the previously submitted narrative description of its process for utilizing the proxies.
- Effective Practices (Optional) - Brief description(s) of the ERA1 grantee's effective practices for Treasury to share with the ERA community. Grantees are encouraged to provide information on effective practices that may be helpful for other rental assistance providers.



Reporting Required Information on the Grantee's Uses of ERA1 Funds

The ERA1 Final report presents a sequence of four steps (each represented as a tab) to report the grantee's obligations and expenditures of ERA1 funds over the award period of performance plus the closeout period. Grantees should complete each tab in the four-tab sequence in the following order.

- 1: Report **Expenditures Made in Closeout Period**
- 2: Review and Revise Information on the **Grantee's Subrecipients, Contractors and Direct Payees** tab (entities to which the grantee obligated \$30,000 or more)
- 3: Review and Revise Information on the Grantee's **Subawards, Contracts and Direct Payments** tab (associated with obligations of \$30,000 or more)
- 4: Review and Revise **Expenditures made in the Period of Performance and Closeout Period**¹
 - Expenditures associated with Obligations of \$30,000 or More
 - Expenditures associated with Obligations Less than \$30,000
 - Expenditures paid to Individuals

Reminder: "Closeout Period" is the period from October 1, 2022 – January 30, 2023, for Group A (ERA1 grantees that did not receive reallocated funds). The Closeout period is from December 30, 2022 – April 28, 2023, for Group B (ERA1 grantees that received reallocated funds).

Tab: Expenditures Made in Closeout Period

ERA1 grantees must categorize and report on each expenditure made in the closeout period to liquidate financial obligations made in the award period of performance.

ERA1 grantees use the closeout period to "wrap-up" the financial components of ERA programs. These activities include making final payments for benefit payments or other costs that the grantee had obligated prior to the end of the period of performance. Examples of these expenditures or payments include:

- Rental arrearage payment to a participant household or landlord for rent covering a period that ends no later than September 30, 2022 (or no later than December 29, 2022, if the grantee used reallocated funds for the expenditure).
- Payment of staffing costs (an administrative cost) incurred in the period of performance and paid in the closeout period.

¹ Previously submitted expenditures can be edited either 1) directly within the portal by clicking on the expenditure, editing the expenditure, and entering an explanation for the change, or 2) using a ledger approach in the bulk upload templates. Bulk upload templates do not allow expenditures to be directly edited and instead expenditures need to be adjusted using a ledger style approach. For example, to adjust a previously reported expenditure for \$1,000,000 down to \$500,000 within a bulk upload template, you need to create a new, adjusting ledger style expenditure of "negative \$500,000" to make the adjustment.



- Payments to staff or contractors for administering ERA1 administrative activities performed in the closeout period. Any expenditures for administrative costs performed in the closeout period must have been obligated prior to the end of the period of performance.

The rule of thumb for reporting expenditures (payments in the context of ERA1 reporting) made in the closeout period is that the grantee must have reported the amounts for such payments as being obligated in the award period of performance. Given that all expenditures (payments) made in the closeout period are to liquidate obligations recorded during the award period of performance, there should be no need for the grantee to report new subrecipient(s), contractor(s) or direct payees, or any new subawards, contracts or direct payment as part of the ERA1 Final Report.

The grantee should use this tab to report expenditures made in the closeout period only. The process of reporting these expenditures is the same as in the quarterly reports. Please see Appendix 1 of this addendum for a review of the process for reporting obligations and expenditures, and Appendix 9 of the [ERA Reporting Guidance](#) for additional information and scenarios on reporting obligations and expenditures. Also see the ERA Portal [User Guide](#) (Section VII, pp. 40-46) for information on the process of reporting expenditures in the portal.

Report Expenditures Made in the Closeout Period Associated with the ERA1 Grantee's Subawards, Contracts and Direct Payments (with Obligations of \$30,000 or More)

Required datapoints:

- ERA1 Project Name (will be pre-populated)
- Subaward ID (the ID of the subaward, contract or direct payment)
- Transaction type
- Name of Subrecipient, Contractor, or Direct Payee
- Subaward, Contract, or Direct Payment Number
- Expenditure Start Date
- Expenditure End Date
- Individual Expenditure Amount
- Associated Expenditure Category
- Administrative Cost Narrative (text box for providing a brief description of each administrative cost)

Report Expenditures Made in the Closeout Period Associated with the ERA1 Grantee's Subawards, Contracts and Direct Payments (with Obligations of Less than \$30,000)

Required datapoints:



- Expenditure Category
- Transaction Type (Subaward, Contract, Direct Payment)
- Aggregate amount(s) of obligations in each expenditure category made in the closeout period
- Aggregate amount of all expenditures made in the closeout period categorized by expenditure category (aggregate amount for each expenditure category)
- Administrative Cost Narrative (text box for providing a brief description of each administrative cost contained in the aggregate amount of closeout period administrative costs).

Report Closeout Expenditures (Payments of any Value) Made in the Closeout Period (Paid) to Individuals

Required datapoints:

- Expenditure Category
- Aggregate amount of obligations to individuals (for each authorized expenditure category) made in the closeout period
- Aggregate amount of expenditures paid to individuals (for each authorized expenditure category) made in the closeout period
- Administrative Cost Narrative (text box for providing brief descriptions of each administrative cost contained in the aggregate amount of closeout period administrative costs paid to individuals).

Note: Payments to Individuals includes direct payments to individuals (tenants) and to small unincorporated landlords, in any amount, as described in Treasury's [Special Guidance](#) dated January 24, 2022.

Sequence of Tabs for Reviewing Financial Information Reported in Quarterly Reports

In this component of the ERA1 Final Report, grantees are required to review financial information about their Subrecipient(s), Contractor(s) and Direct Payee(s), and obligation and expenditure amounts reported on ERA1 quarterly reports throughout the ERA1 Award Period of Performance. Grantees should revise previously reported amounts, as needed. In addition, grantees should report obligations and expenditures during the period of performance that they failed to include in any quarterly report(s).

The ERA1 Final Report portal presents the following three tabs for grantees to review and revise this information as reported previously in quarterly reports. (The sequence of tabs is the same as in the quarterly reports.)



1. Tab: Grantee's Subrecipients, Contractors, and Direct Payees
2. Tab: Grantee's Subawards, Contracts and Direct Payments
3. Tab: Expenditures

Grantees have the option of using either a bulk upload procedure or a manual process to review and revise previously submitted information. Due to the nature of this task, we strongly encourage grantees with large amounts of data to use the bulk upload functionality. Note the differences in edit procedures between the bulk upload procedure and the manual process presented in the "Technique for Reviewing and Revising Previously Reported Financial Information" box below and throughout this addendum.



Technique for Reviewing and Revising Previously Reported Financial Information

The grantee can choose either to:

- Download previously reported information in Excel format and review and make revisions in that format. Previously reported Subrecipient and Subaward information can be “revised” directly in the Final Report Excel downloads. Expenditures, however, can be “revised” only by using a ledger style approach. Grantees who choose to revise information in Excel format can upload the revised data to the portal database; or
- Review and, if needed, revise previously reported information manually on-screen (Subrecipient/Contractor/Direct Payee and Subaward, Contact, and Direct Payments record as well as all Expenditure records can all be revised directly on-screen).

When the grantee opens any of Tabs 1, 2, or 3 (as listed above), the portal will display the following information:

- Button for downloading previously reported information in Excel format for review
- Button for uploading a revised file of previously reported information
- On-screen fields for manual input of new information
- On-screen table for reviewing and manually revising previously reported information

Method for Reviewing and Revising the Information in Excel Format

ERA1 grantees may download a copy of previously reported records to review and revise. Previously reported Subrecipient/ Contractor/ Direct Payee records and Subaward/ Contract/ Direct Payee records can be “revised” directly in the downloaded Excel files. However, grantees who seek to revise previously reported expenditure records must revise using ledger entries. For example, enter a new transaction for +/- \$500,000 to “revise” or “correct” a previously submitted expenditure up or down by \$500,000. You can then use the “Edit Narrative” to identify the previously submitted expenditure being updated. Once the revisions have been recorded using the ledger method, use the portal’s bulk upload function to submit the updated file. The bulk upload function and process are the same as in the quarterly reports. As in the quarterly reports, all bulk file templates download in Excel (.xls) format but must be saved as .csv format before upload. See Section II.a.1 “Submitting Data to the Treasury Portal” in the [User Guide](#) for detailed instructions.

Method for Reviewing the Information On-Screen

The portal will display an on-screen table of previously reported information. Grantees may review each record individually in the on-screen table. Grantees can review details and make revisions by clicking on the “eye” icon to open a detailed view. This includes adding the required narrative explanation for any revisions made. The process for adding new records or revising existing records on-screen is the same as in the quarterly reports. See Section II.a.2 “Submitting Data to the Treasury Portal” in the [User Guide](#) for detailed instructions.



Tab: Subrecipients, Contractors and Direct Payees

Review Previously Reported Information on Subrecipients, Contractors, and Direct Payees that Received Obligations of \$30,000 or More

ERA1 grantees must review and make revisions, as appropriate, to previously reported Subrecipient, Contractor and Direct Payee records where the entity received obligations from the grantee of a total of \$30,000 or more of ERA1 funds.

ERA1 grantees may review the information either in Excel Format or on-screen, as described.

Review in Excel Format

ERA1 grantees may download a copy of previously reported records on its subrecipients, contractors and direct payees in this category for review and revision. Grantees may make revisions directly onto the record on the Excel file. Grantees must provide a brief narrative explanation for any revisions they make. The upload template will include a column for the brief narrative explanations. Once finished making any needed revisions, the grantee can use the portal's bulk upload function to submit the file. The bulk upload function is the same as used for quarterly reports. See the [User Guide](#) for detailed instructions.

Review On-Screen

The portal will display an on-screen table of information that the ERA1 grantee had previously reported about its subrecipients, contractors and direct payees. The table will display basic information such as each entity's name, address, and EUI and TIN numbers.

ERA1 grantees can review each record individually on-screen by clicking on the "eye" icon to open a detailed view. Grantees can revise any of the records on-screen by using the detailed view and manually entering revised information. Grantees must provide a narrative explanation for any revision they make. Figure 1 below depicts a sample on-screen table and the "eye" icon, and Figure 2 displays of the detailed view of an individual record. The process for making revisions on-screen is the same used for the revising subrecipient, contractor or direct payee records on quarterly reports. See the [User Guide](#) for detailed instructions.



Figure 1 –On Screen Display of Subrecipient, Contractor and Direct Payee Records Reported to Date

Subrecipient, Contractor and Direct Payee Records Reported to Date [Download Information Reported to Date](#)

> Filters Records per page: 10 Page: 1 of 2

	Name	UEI	TIN	Duns	POC Email	More
1	Subrecipient 111...	1111111111...	111111111		test@gmail...	
2	Contractor 11111...	2222222222...	222222222		1mail@mai...	
3	Direct Payee 111...	3333333333...	333333333		2mail@mai...	
4	Subrecipient 222...	1122112211...			3mail@mal...	
5	Contractor 22222	1d2d3d4d5d6d			4mail@mai...	
6	Direct Payee 333...	3333333333...			%@gmail.c...	
7	Subrecipient 444...	2342342342...	234234234		nov5@ggg...	
8	Contractor 44444...		202201051	202201051	mail@mail...	
9	Direct Payee 444...		152102202	202201251	mail@mail...	
10	Subrecipient 555...		122020126	260120221	mail@mail...	

Figure 2 – Display of Details of Subrecipient, Contractor and Direct Payee Records for Making Revisions On-Screen

Subrecipient ✕

* UEI: * TIN:

* Address Line 1:

Address Line 2:

Address Line 3:

* Legal Name: * City: * Zip:

* POC Email Address: * State: Zip+4:

* Is the subrecipient registered in SAM.gov?

* Please provide a reason and description of your edits

[Save Subrecipient](#)



Tab: Subawards, Contracts and Direct Payments

Review Previously Reported information on Subaward(s), Contract(s) and Direct Payment(s) for which the Grantee had Obligated a total of \$30,000 or More Over the Award Period of Performance

ERA1 grantees must review and make revisions, as appropriate, to previously submitted subaward, contract and direct payment records, where the grantee had obligated a total of \$30,000 or more to the subrecipient, contractor or direct payee over the period of performance.

Use this tab to review information about the grantee's subaward(s), contract(s) and direct payment(s) for which the grantee obligated a total of \$30,000 or more over the period of performance, as reported in quarterly reports. The functionality of this tab is the same as the tab above. Grantees may review the information either via download (in Excel Format) or on-screen.

Review in Excel Format

ERA1 grantees may download a copy of previously reported subaward, contract and direct payment records for review and to make needed revisions. Grantees may make revisions directly on the downloaded Excel file. Grantees must provide a brief narrative explanation for any revisions they make, and the upload template will include a column for the brief narrative explanations. Once complete, the grantee can use the portal's bulk upload function to submit the updated file. The bulk upload function is the same as that in quarterly reports. See the [User Guide](#) for detailed instructions.

Review On-Screen

The portal will display an on-screen table of previously reported information about each of the ERA1 grantee's subawards, contracts and direct payments with obligations of \$30,000 or more that were reported over the period of performance.

The on-screen table will display such information as the name of the Subrecipient, Contractor or Direct Payee; the obligation amount(s); subaward type; subaward date; and period of performance start and end dates. Figure 3 displays an example. Grantees can review each record individually on-screen. Clicking on the "eye" icon will open a detailed view where the grantee can make needed revisions.



Figure 3 – On-Screen Display of List of Subaward, Contract, and Direct Payment Records Reported to Date

Subaward, Contract and Direct Payment Records Reported to Date [Download Information Reported to Date](#)

> Filters

Records per page: 10 Page: 1 of 0

	<input type="checkbox"/> Subreci... ▾	Award ... ▾	Type ▾	Award ... ▾	Quarter ▾	More
1	<input type="checkbox"/> Subrecipient...	11111	Subaward	\$100,000.00		
2	<input type="checkbox"/> Contractor 1...	222222	Contract: De...	\$100,000.00		
3	<input type="checkbox"/> Direct Payee...	222224	Direct Paym...	\$100,000.00		
4	<input type="checkbox"/> Subrecipient...	222225	Direct Paym...	\$5,000,000.00		
5	<input type="checkbox"/> Subrecipient...	222226	Direct Paym...	\$25,000,000...		

Figure 4 – Display Details of Subawards, Contracts or Direct Payment Records for Making Revisions On-Screen

Subaward ✕

* Project Name:

* Subrecipient Name:

* Place of Performance Address 1:

Place of Performance Address 2:

Place of Performance Address 3:

* Place of Performance City:

* Place of Performance State:

* Place of Performance Zip:

Place of Performance Zip+4:

* Subaward No:

* Subaward Type:

* Subaward Amount (Obligation):

* Subaward Date:

* Period of Performance Start:

* Period of Performance End:

[Save Subaward](#) [Delete Subaward](#)



Tab: Expenditures

ERA1 grantees must review and make revisions, as appropriate, to expenditure records previously submitted with their quarterly reports for each of three categories of expenditures. Grantees must also submit information on any expenditures they failed to report on their quarterly reports:

- Expenditures associated with the ERA1 grantee’s obligations of \$30,000 or more for Subawards, Contracts and Direct Payments;
- Expenditures associated with the ERA1 grantee’s obligations of less than \$30,00 for Subawards, Contracts, and Direct Payments;
- The ERA1 Grantee’s obligations and expenditures (Payments) to Individuals

Review Records of Expenditures Associated with the ERA1 Grantee’s Obligations of \$30,000 or more for Subawards, Contracts, or Direct Payments

Review in Excel Format

ERA1 grantees may download a copy of their previously reported expenditure records for review and make any needed additions or revisions directly on the downloaded file.² Once the grantee has completed its review, it can use the portal’s bulk upload function to submit the updated file. The bulk upload function is the same as quarterly reports. See the [User Guide](#) for detailed instructions.

Grantees that review past reported expenditures in Excel Format (and the bulk upload function for submitted revised expenditure records) must use the “ledger” method for reporting any revisions to previously reported expenditures. In brief, the ledger method involves entering an additional row to the Excel for each expenditure requiring a revision of a dollar amount. See Section VII. “Expenditures” in the [User Guide](#) for detailed instructions on using the ledger method to revise expenditure records.

Review On-Screen

Alternatively, the grantee may choose to review and revise the expenditure records on-screen. For this, the portal will display an on-screen table of expenditures previously reported by the grantee. The information displayed on the screen will include such details as the name of the subrecipient, contractor or direct payee that received the payment; the expenditure amount(s); the expenditure category; the transaction number; and the start and end dates. Figure 5 provides an example.

² Previously submitted expenditures can be edited either 1) directly within the portal by clicking on the expenditure, editing the expenditure, and entering an explanation for the change, or 2) using a ledger approach in the bulk upload templates. Bulk upload templates do not allow expenditures to be directly edited (e.g., you cannot simply change a \$1 Million expenditure to \$2 Million) and instead expenditures need to be adjusted using a ledger style approach. For example, to adjust a previously reported expenditure for \$1,000,000 up to \$2,000,000 within a bulk upload template, you will need to create a new, adjusting ledger style expenditure of \$1,000,000 to make the adjustment.



Figure 5 – On-Screen Display of List of Expenditure Records Reported to Date

Records of all Expenditures Associated with Subawards, Contracts and Direct Payments for Which the ERA Recipient had Obligation \$30,000 or More (as reported to date)

[Download These Expenditure Records Reported to Date](#)

Expenditures List

> Filters

Records per page: 10 Page: 1 of 0

	Sub...	Subrec...	Expenditure St...	Expen...	Expenditure Category	More
1	222226	Subrecipien...	Dec 7, 2022	\$50,000.00	Administrative Costs	
2	222225	Subrecipien...	Dec 27, 2022	\$67,000.00	Financial Assistance: Utility/Home En...	
3	11111	Subrecipien...	Dec 6, 2022	\$60.00	Administrative Costs	
4	222222	Contractor ...	Dec 7, 2022	\$79,000.00	Financial Assistance: Utility/Home En...	
5	222226	Subrecipien...	Dec 13, 2022	\$34,000.00	Administrative Costs	
6	222225	Subrecipien...	Dec 6, 2022	\$32,000.00	Financial Assistance: Rent	

Grantees can revise the records on-screen, if needed, by using the detailed view. Figure 6 depicts a sample of the detailed view of an individual record. The process for making revisions on-screen is the same used for the quarterly reports. Grantees must provide a narrative explanation for any revisions they make. See the [User Guide](#) for detailed instructions. Figure 6 displays a mock-up of the screen for revising these expenditure records.

Figure 6 –Display of Details of an Expenditure Record for Making Revisions On-Screen

Expenditures Associated with Obligations of \$30,000 or More

Subaward ID: SUB-0342809 Subaward, Contract or Direct Payment No: 222226

Expenditure Start Date: Dec 7, 2022 Expenditure End Date: Dec 16, 2022 Expenditure Amount: \$50,000.00

Subaward Type: Direct Payment Expenditure Category: Administrative Costs

Administrative Cost Narrative: Administrative costs for data processing.

[Delete Expenditure](#) [Save Expenditure](#)



Review Records of Expenditures Associated with the ERA1 Grantee’s Obligations of Less than \$30,000 for Subawards, Contracts or Direct Payments

ERA1 grantees must review and make revisions, where needed, to previously reported information on aggregate expenditures associated with obligations of less than \$30,000. This category of expenditures is reported in the aggregate for each expenditure category.

Review in Excel Format

Grantees may download a copy of the records of previously reported aggregate expenditures to review and make any needed additions or revisions. Once complete, the grantee can use the portal’s bulk upload function to submit a file with updated information. The bulk upload function is the same as used for quarterly reports. See the [User Guide](#) for detailed instructions.

Review On-Screen

The grantee may choose to review and revised the aggregate expenditure records on-screen. As described above, the portal will display an on-screen table of the aggregated expenditures in this category as previously reported by the grantee. Information provided includes expenditure category; transaction type; obligation amount; expenditure amount(s); administrative cost narrative; and Edit Description. Figure 7 provides an example.

Figure 7 –On-Screen Display of Aggregated Expenditures Associated with Obligations Valued at Less than \$30,000

Amounts Reported for each Combination of Expenditure Category/Transaction Type Listed Above

[Download Information Reported to Date](#)

> Filters

Records per page: 10 Page: 1 of 0

Project N...	Expenditure Categ...	Transaction Type	Total Quarterl...	Total Quarterl...	More
1 Test Treasury	Financial Assistance: Util...	Aggregate of Direct Payme...	\$65,000.00	\$65,000.00	
2 Test Treasury	Financial Assistance: Util...	Aggregate of Direct Payme...	\$2,500.00	\$2,500.00	
3 Test Treasury	Financial Assistance: Rent	Aggregate of Subawards le...	\$86,000.00	\$75,000.00	
4 Test Treasury	Financial Assistance: Ren...	Aggregate of Subawards le...	\$0.00	\$100,000.00	
5 Test Treasury	Financial Assistance: Ren...	Aggregate of Subawards le...	\$0.00	\$87,000.00	
6 Test Treasury	Administrative Costs	Aggregate of Contracts Aw...	\$25,000.00	\$57,000.00	



ERA1 Grantees can revise the aggregated information, if needed, by using the detailed view, as depicted in Figure 8. The process for making revisions on-screen is the same used for the quarterly reports. Grantees must provide a brief (one or two sentence) narrative explanation for any revisions they make. See the [User Guide](#) for detailed instructions.

Figure 8 – Display of Details of Aggregated Expenditures Associated with Obligations of Less than \$30,000 for Making Revisions On-Screen

Expenditures Associated with Obligations of Less than \$30,000 ✕

Expenditure Category ⓘ	Subaward, Contract or Direct Payment Type (Aggregates) ⓘ
Financial Assistance: Utility/Home Energy Costs Arrears ▼	Aggregate of Direct Payments for less than \$30,000 ▼
Total obligations valued at less than \$30,000 in this expenditure category and of this transaction type in the reporting period ⓘ	Total expenditures valued at less than \$30,000 in this expenditure category and of this transaction type in the reporting period ⓘ
\$65,000.00	\$65,000.00

Delete Expenditure Save Expenditure



Review Records of Obligations and Expenditures (Payments) to Individuals Made Over the Entire Award Period of Performance

ERA1 grantees must review and make revisions, where needed, to its previously reported records of its expenditures (payments) made to individuals. Like the category above, these expenditure records are reported in the aggregate for each expenditure category.

Review in Excel Format

ERA1 grantees can download a file (Excel format) of its previously reported expenditure records for review and for making any needed additions or revisions. As noted above, grantees that use the Excel format for its review and revision of past expenditure records must use the “ledger” method to record any revisions. Once completed, the grantee can use the portal’s bulk upload function to submit the updated file of expenditure records. The bulk upload function is the same as used for quarterly reports. See the [User Guide](#) for detailed instructions.

Review On-Screen

As described above, the grantee may choose to review and revise these expenditure records on-screen. The portal will display an on-screen table of previously reported expenditures paid to individuals including such information as the expenditure category; obligation amount; expenditure amount(s); and administrative cost narrative. Figure 8 provides an example.

Figure 8 – On-Screen Display of List of Aggregated Expenditures (Payments) to Individuals

List of Aggregate Amounts Expended for Payments to Individuals (Beneficiaries) by Expenditure Category Over the ERA Project

[Download Aggregate Amounts Expended as Reported to Date](#)

> Filters

Records per page: 10 Page: 1 of 0

Project N...	Expenditure Category	Total Quarterly Obli...	Total Quarterly Expe...	More
1 Test Treasury	Financial Assistance: Rent	\$25,000.00	\$10,000.00	
2 Test Treasury	Financial Assistance: Utility/Home Energy ...	\$100,000.00	\$122,000.00	
3 Test Treasury	Financial Assistance: Rental Arrears	\$60,000.00	\$90,000.00	
4 Test Treasury	Administrative Costs	\$36,000.00	\$24,000.00	
5 Test Treasury	Financial Assistance: Utility/Home Energy ...	\$0.00	\$56,000.00	



*Figure 9 –Display of Details of Expenditures (Payment) to Individuals
by Expenditure Category for Making Revisions On-Screen*

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Recipient Obligations and Expenditures (Payments) to Individuals (Beneficiaries)

Expenditure Category ⓘ

Financial Assistance: Utility/Home Energy Costs Arrears ▼

Total Obligations to Individuals in This Expenditure Category in the Reporting Period. ⓘ

\$100,000.00

Total Expenditures (Payments) to Individuals in This Expenditure Category in the Reporting Period. ⓘ

\$122,000.00

Delete Expenditure Save Expenditure

Grantees who review their past expenditures on-screen can also revise the records onscreen, if needed, by using the detailed view. Figure 9 shows the detailed view of an expenditure record. The process for making revisions on-screen is the same used for the quarterly reports. Again, as described above, grantees must provide a narrative explanation for any revisions. See the [User Guide](#) for detailed instructions.



Reporting Summary Expenditures, Project Data and Demographics

Tab: Summary (Cumulative) Amounts of Expenditures

This is a new tab that was not required in ERA1 quarterly reporting. Grantees are required to report total, cumulative ERA1 award expenditures and obligations (including program period of performance plus expenses made in the closeout period to liquidate previously obligated expenses).

ERA1 grantees must use this tab to report cumulative obligations and expenditure totals of ERA1 award funds over the award period of performance as follows: ERA1 grantees must use this tab to report cumulative obligations and expenditure totals of ERA1 award funds over the full award period of performance as follows:

ERA1 Funds Expended

- Total amounts of ERA1 funds obligated and expended
- Total amount of ERA1 funds expended over the award period of performance, categorized by expenditure category:
 - Rent
 - Rent arrears
 - Utility/Home Energy Costs
 - Utility/Home Energy Costs Arrears
 - Other Expenses Related to Housing (incurred due to COVID-19)
 - Housing Stability Services
 - Administrative Cost

ERA1 Grantee Obligations of \$30,000 or More and Associated Expenditures

- Total ERA1 obligations associated with the grantee's subawards, contracts, and direct payments (valued at \$30,000 or more)
- Total ERA1 expenditures associated with the grantee's subawards, contracts, and direct payments (valued at \$30,000 or more)
- Total ERA1 expenditures associated with the grantee's subawards, contracts and direct payments (valued at \$30,000 or more) categorized by expenditure category:
 - Rent
 - Rent arrears
 - Utility/Home Energy Costs
 - Utility/Home Energy Costs Arrears
 - Other Expenses Related to Housing (incurred due to COVID-19)
 - Housing Stability Services
 - Administrative Costs



ERA1 Grantee Obligations of Less than \$30,000 and Associated Expenditures

- Total ERA1 obligations for its subawards, contracts, and direct payments (valued at less than \$30,000)
- Total ERA1 expenditures associated with the grantee's subawards, contracts, and direct payments (valued at less than \$30,000)
- Total ERA1 expenditures associated with the grantee's subawards, contracts, and direct payments (valued at less than \$30,000) categorized by expenditure category. (Do not include information on the grantee's direct payments of less than \$30,000 to tenants or individuals/small unincorporated business landlords)
 - Rent
 - Rent arrears
 - Utility/Home Energy Costs
 - Utility/Home Energy Costs Arrears
 - Other Expenses Related to Housing (incurred due to COVID-19)
 - Housing Stability Services
 - Administrative Costs

ERA1 Grantee Obligations and Expenditures (paid) to Individuals

- Total ERA1 obligations for expenditures (payments) to individuals.
- Total ERA1 funds expended (paid) to individuals (including payments to tenants and individuals/small unincorporated business landlords).
- Total ERA1 funds expended (paid) to individuals, categorized by expenditure category.
 - Rent
 - Rent arrears
 - Utility/Home Energy Costs
 - Utility/Home Energy Costs Arrears
 - Other Expenses Related to Housing (incurred due to COVID-19)
 - Housing Stability Services
 - Administrative Costs



Tab: Project Data and Participant Demographics

ERA1 Grantees use this tab to report the following cumulative information from over the entire period of performance. Grantees must provide cumulative counts or amounts for each listed data element. The required elements are the same as required on ERA1 quarterly reports, with several exceptions as noted below. Grantees must also provide cumulative participant demographic information where noted.³ Please see the Appendix 2 for detailed information on each required item.

The following information is required of all ERA1 grantees, unless otherwise noted.

ERA1 Applications

- Total number of unique households that completed and submitted an application for ERA1 assistance over the award period of performance (provide cumulative participant demographic data).
- Total number of unique submitted applications accepted over the award period of performance (provide cumulative participant demographic data). This is a new, optional, data point.
- Acceptance rate of all applications submitted over the award period of performance (provide cumulative participant demographic data).⁴ This is a new required data point⁵.

ERA1 Assistance Provided

- Total number of unique participant households that received ERA1 assistance of any kind over the award period of performance (provide cumulative participant demographic data).
- Total number of unique participant households that received ERA1 assistance over the award period of performance by type of assistance (provide cumulative participant demographic data for each type):
 - Rent
 - Rent arrears
 - Utilities/home energy costs
 - Utilities/home energy costs arrears
 - Other expenses related to housing (related to COVID-19)
 - Housing stability services

Participant Households at Certain Income Levels

- Total number of unique participant households that received ERA1 assistance over the award period of performance categorized by the following income categories (provide cumulative participant demographic data for each income category):

³ Tribes, DHHL, and TDHEs are not required to submit demographic information.

⁴ Acceptance Rate = Number of Applications Approved for Assistance ÷ Number of Completed Applications Received during program

⁵ Previously, Treasury calculated the acceptance rate based on grantee-reported data.



- Less than 30% of area median income
- Between 30% and 50% of area median income
- Between 50% and 80% of area median income

Methods Used for Determining Participant Household Eligibility

- Total number of unique participant households over the award period of performance whose income eligibility was determined based on eligibility for other federal benefit programs (provide cumulative participant demographic data).
- Total number of unique participant households over the award period of performance whose income eligibility was determined based on a fact-based proxy (provide cumulative participant demographic data).

Months of Rent or Utility/Energy Payments Received

- Average number of months of rent or utility/home energy payments covered for each participant household (provide cumulative participant demographic data).
- Average number of months of prospective rent covered for each participant household over the award period of performance (provide cumulative participant demographic data). This is a new required data point.
- Average number of months of rent arrears covered for each participant household over the award period of performance (provide cumulative participant demographic data). This is a new required data point.
- Average number of months of prospective utility/home energy costs covered for each participant household over the award period of performance (provide cumulative participant demographic data). This is a new required data point.
- Average number of months of utility/home energy cost arrears covered for each participant household over the award period of performance (provide cumulative participant demographic data). This is a new required data point.

Amounts of ERA Funds Expended (Paid) to or for Households

- Total amount of ERA1 funds paid to or for participant households over the award period of performance (provide cumulative participant demographic data).
- Average amount of ERA1 funds provided to or for participant households over the award period of performance. (provide cumulative participant demographic data).
- Total amount of ERA1 funds expended for administrative expenses over the award period of performance (provide cumulative participant demographic data).
- Total amount of ERA1 funds expended for housing stability services over the award period of performance (provide cumulative participant demographic data).



Reporting Federal Financial Data and Participant Payment Data File

Tab: Federal Financial Reporting

ERA1 grantees must provide the following financial data covering the date of award through the date of Final Report certification and submittal. (This is the award period of performance plus the closeout period.) The required data elements, as shown below, are from the Federal Standard Form SF-425. Please see the [SF-425 guidance](#) for additional information, if needed.

- Federal Cash
 - Cash Receipts (SF-425 Item 10a)
 - Cash Disbursements (SF-425 Item 10b)
 - Cash on Hand (SF-425 Item 10c)
- Federal Expenditures and Unobligated Balances
 - Total Federal funds authorized (SF-425 Item 10d)
 - Federal share of expenditures (SF-425 Item 10e)
 - Federal share of unliquidated obligations (SF-425 Item 10f)
 - Total Federal Share (Sum of SF-425 Items 10e and 10f)
 - Unobligated balance of Federal Funds (SF-425 Item 10d minus 10g)

Reminder on Limitations on Administrative Costs – ERA1 Recipients are limited in the amounts of ERA1 funds used for administrative costs. See ERA Reporting Guidance Appendix 8 for more information on uses of ERA funds for these costs. All recipients are permitted to charge both direct and indirect costs to their ERA1 awards. Recipients that elect to charge indirect costs to the ERA1 award must provide a copy of its current negotiated indirect cost rate agreement in the designated upload section of the online form. If a cost rate agreement does not exist, the ERA1 Recipient must provide a written notification that it elected to use the de minimis indirect costs rate of ten percent of the modified total direct costs, per 2 CFR 200.414(f).

Reminder that Obligations and Expenditures Must Not Exceed the Federal Award Amount – ERA1 Recipients should ensure that amounts reported as obligated or expended do not exceed the total amount of the recipient's respective ERA1 award received from Treasury. Some ERA1 Recipients have reported obligations or expenditures that exceed the amount of funds awarded and paid by Treasury. While recipients may utilize other, non-Treasury ERA funds for their rental assistance programs, and are encouraged to do so within the guidelines set forth in Treasury's ERA Frequently Asked Questions and related guidance from the Office of Management and Budget in M-21-20, Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources, ERA1 Recipients should only report to Treasury in their ERA1 Quarterly Reports and ERA1 Final Report on expenditures and obligations related to their award received from Treasury. Recipients must also remember to report expenditures and obligations related to their ERA1 award



separately from their ERA2 award. Treasury encourages recipients to identify amounts and describe contributions from other federal, state, or local programs in a comment field in the ERA1 Final Report submission.

Participant Household Payment Data File⁶

Each State, Local, and Territorial ERA1 grantee is required to submit a cumulative Participant Household Payment Data File (PHPDF). The format for the PHPDF and the process for providing the file is the same as for the quarterly reports.

The cumulative PHPDF file must include data on every ERA1 assistance payment made during the ERA1 project period by the Recipient and any Subrecipient(s) to or for participant households for the following purposes: Rent; Rental arrears; Utility/Home energy costs; Utility/Home energy cost arrears; and Other expenses related to housing.

See Figure 3 in the ERA Reporting Guidance for information, guidance, and requirements for developing and submitting the ERA1 Final Report cumulative PHPDF.

Grantee Comments

Grantees may provide additional information or comments on any data submitted as part of the Final Report. The Grantees should either manually type or cut and paste the comments in a text box that will be displayed on the portal screen.

Tab: Report Certification and Submittal

The ERA1 Grantee's designated ERA1 Account Administrator or ERA1 Authorized Representative for Reporting will be required to e-sign an official certification before final submission of the ERA1 Final Report. The certification and the process for submitting the ERA1 Final Report is basically the same as for the quarterly reports.

The final report "Total Expenditures" and "Total Obligations" (both sums of amounts reported earlier in the final report) will be displayed at the top of the certification page for review prior to certification and submission.

See Section X (p. 59-60) of the [User Guide](#) for more information on certifying and submitting reports in the portal.

⁶ Tribe, TDHE, and the DHHL ERA Recipients are not required to submit a PHPDF.



Customer Service Survey (Optional)

Immediately after the grantee certifies and submits the ERA1 Final Report, the portal will invite Grantees to participate in a Customer Service Survey (optional). The optional survey includes the following five questions. Each question asks the Grantee to provide a rating and includes a text box where the Grantee can provide comments.

- Overall, how effective was the ERA Program?
- How satisfied are you with Treasury's administration of the ERA1 Program?
- What can we do to improve Treasury's administration of the ERA Program?
- Rate your overall experience using Treasury's Portal for ERA Reporting.
- Do you have any additional suggestions of feedback?



Appendix 1 -- Overview of Required ERA Reporting on Obligations and Expenditures

The obligation and expenditure sections of Treasury’s portal require grantees to create and maintain records of entities to which the grantee obligates ERA award funds. Further, the portal requires grantees to report information on all expenditures of ERA funds the grantee makes as well as all expenditures any subrecipient makes throughout the award period of performance. The following is a brief overview of the requirements for reporting on the Grantee’s obligations and expenditures and on the Grantee’s Subrecipient(s)’ expenditures.

Please see [ERA Reporting Guidance Appendix 9 – Scenarios on Reporting an ERA Recipient’s Allocations of ERA funds to Subrecipients, Contractors and Beneficiaries.](#)

Recording of the Grantee’s Subrecipients, Contractors and Direct Payees (Beneficiaries) to which the Grantee Obligated \$30,000 or More

ERA1 grantees must report detailed information on all entities to which it obligated a total of \$30,000 or more of ERA1 funds over the award period of performance. Grantees report details about each of these entities on the “Grantee’s Subrecipients, Contractors, and Direct Payees” tab.

The entities that receive obligations are referred to as “Subrecipients, Contractors or Direct Payees,” depending on the entity’s function in administration of the ERA program. Grantees report the entity records as part of quarterly reports. Grantees should use the tab to only report information about entities to which it has obligated \$30,000 or more. Grantees should not include information about entities to which it has obligated less than \$30,000.

Reporting of the Grantee’s Obligations of \$30,000 or More

The portal also requires each grantee to report detailed information about ERA funds obligated to an entity for which it created a record as described above. Grantees report this information on the “Grantee’s Subaward, Contract, Direct Payment” tab.

The requirement to report details about the obligations begins when the total the grantee has obligated to the entity, over the course of the award period of performance a sum of \$30,000 or more.

The transaction types that is used when obligating funds to these entities are listed on the chart below. The portal requires grantees to provide detailed information about the subaward and expenditures.

Category of Entity	Transaction Type
Subrecipient	Subaward or Contract
Contractor	Contract
Direct Payee	Direct Payment



Expenditure Reporting

Treasury's Portal requires each ERA grantee to report information on its expenditures of ERA funds and on its subrecipient(s) expenditures of ERA funds. The expenditure reporting requirement is illustrated by the following examples.

As noted above, additional examples are available in the [ERA Reporting Guidance](#) Appendix 9 – Scenarios on Reporting an ERA Recipient's Allocations of ERA funds to Subrecipients, Contractors and Beneficiaries.

Expenditures Associated with the Grantee's Subawards, Contracts and Direct Payments (with Obligations of \$30,000) or More

For Example:

1) The grantee must report the grantee's own expenditures associated with its obligations of \$30,000 or more.

For example: A grantee contracts with a software firm for assistance with managing the ERA1 project information and financial data. The grantee obligates \$50,000 for the contract. The software firm subsequently invoices the grantee \$40,000 for its services. The grantee must report its \$50,000 obligation for the contract and its \$40,000 expenditure under that contract.

2) The grantee must also report expenditures made by the grantee's subrecipient(s) and/or contractor(s) to whom the grantee has obligated a total of \$30,000 or more of ERA1 funds.

For example: A grantee selects a nonprofit to serve as a subrecipient and provide ERA1 services in certain areas of the grantee's county. The grantee creates a subrecipient record for the nonprofit, then creates a subaward record in which it records that it has obligated \$1,000,000 to the nonprofit. The nonprofit subsequently awards \$75,000 in rental assistance to area residents in one quarter. The grantee must report the nonprofit's \$75,000 expenditure as ERA1 funds used to pay rental assistance in the quarter. The grantee would report this information on the "Expenditures Associated with the Grantee's Subawards, Contracts, and Direct Payments (with Obligation of \$30,000 or more)."

The Grantee's Expenditures Associated with the Grantee's Subawards, Contracts and Direct Payments (with each Obligations Less than \$30,000)

ERA1 grantee must report only its own expenditures in situations where the amount obligated is less than \$30,000. In reporting these expenditures, the grantee must only report aggregate amounts expended, categorized by ERA expenditure category and by transaction type.



For Example:

The ERA1 grantee contracts with an accounting firm to assist with administering its ERA1 project over a brief period. The contract amount is \$20,000 and the grantee obligates \$20,000 for the contract. The accounting firm subsequently completes its project and bills the grantee \$20,000. The grantee classifies the expense as an administrative cost.

The ERA1 grantee also contracted with a telecom firm to provide data capacity for its computer network and staff mobile telephones for a two-month period. The contract is for \$15,000 and the grantee obligated \$15,000 when it entered into the contract. The telecom firm bills the grantee for the entire \$15,000 amount

As part of its quarterly report, the ERA grantee must report these expenditures on the "Expenditures Associated with the ERA1 Recipient's Subawards, Contracts, and Direct Payments for which it had obligated \$30,000 or Less." Given that both expenditures were for Administrative Costs, the grantee would report the total of the two amounts (aggregate the amounts) as following: \$35,000 under the "Administrative Cost / Contract" category.



Appendix 2 -- Guidance on Reporting Project and Participant Demographic Information Required for ERA1 Final Report

The following are definitions for data required in the Project and Participant Demographic Information tab. Many of the required data points and related definitions are the same as required in the quarterly reports, with the primary difference being that grantees must report cumulative information over the entire award period of performance for the ERA1 Final Report. The definitions of some required data points have been updated slightly. In addition, there are approximately six new required data points.

The data elements are presented below in the order in which they appear on the portal screen.

Subsection: ERA1 Applicants

Number of Unique Participant Households that Completed and Submitted an Application for ERA1 Assistance Over the Award Period of Performance.

Note: Tribe, TDHE, and the DHHL Recipients must report this element with no requirement to report the information broken out by race, ethnicity, and gender of the primary applicant for assistance.

Definition: The number of unique households that submitted a complete application, as reasonably determined by the Recipient, for ERA assistance in the period of performance. The phrase “unique households” means that each household applying for assistance should be counted only once, including where applicants applied multiple times. The Recipient must report the number of unique households for whom the ERA Recipient received a completed application. The Recipient must also report this number broken out by the race, ethnicity, and gender of the primary applicant for assistance.

Number of Unique Submitted Applications Accepted Over the Award Period of Performance (Optional)

Note: This data point was not a required element of the ERA1 Quarterly Reports and is an optional data point for the ERA1 Final Report.

Definition: The number of unique applications received for which the ERA1 grantee accepted the applicant for participation in the ERA1 project.

Acceptance Rate of All Applications Submitted Over the Award Period of Performance

Note: This data point was not a required element on the ERA1 Quarterly Reports.



ERA1 grantees must calculate the overall acceptance rate for the ERA1 project. Please report the rate as a percentage including up to three figures and two decimal points.

Please use the following formula to determine the overall acceptance rate:
Total ERA1 Project Application Acceptance Rate = Total Number of ERA1 Applications Approved for Assistance ÷ Total Number of Completed ERA1 Applications Received in the Award Period of Performance.

ERA1 Assistance Provided

Total Number of Unique Participant Households that Received ERA1 Assistance of Any Kind

Definition: The number of unique participant households whose rent, rental arrears, utility/home energy payments, utility/home energy arrears, or other expenses related to housing were fully or partially paid under the subject ERA Project.

The ERA1 Recipient must report the number of unique households that received ERA assistance of any type and of any dollar amount under the subject ERA Project in the reporting period. The Recipient must also report the number broken out by race, ethnicity, and gender of the primary applicant for assistance.

Total Number of Unique Participant Households that Received ERA1 Assistance Over the Award Period of Performance for each Type of Assistance.

Each Recipient must indicate the number of unique households that received any of the five types of ERA Financial Assistance in the award period of performance broken out by assistance type.

Rent (#)

Definition: The number of unique participant households that were paid (or whose landlord was paid) at least one prospective rent payment of any dollar amount under the subject ERA Project in the award period of performance.

Count each household only one time for a given type of assistance, regardless of whether the household received that type of assistance multiple times in the period of performance. For example: Each Recipient must indicate the number of unique households that received any type of ERA Financial Assistance in the award period of performance broken out by assistance type. Count each household only one time for a given type of assistance, regardless of whether the household received that type of assistance multiple times in the period of performance .



- Where the ERA1 Project paid a rent payment for a participant household and also paid a utility/home energy assistance payment for the same participant household in the award period of performance, report this as one household receiving rent assistance and one household receiving utility/home energy assistance.
- Where the ERA1 Project paid two utility/home energy payments to the same participant household in the award period of performance, the Recipient should report this as one household receiving utility/home energy assistance.

Note: Tribe, TDHE, and the DHHL Recipients must report on each of the five ERA Financial Assistance Types. However, Tribal, TDHE, and the DHHL Recipients are not required to report the information by race, ethnicity, and gender of the primary applicant for assistance.

The Recipient must report the total number of unique beneficiaries in the award period of performance and numbers broken out by race, ethnicity, and gender of the primary applicants for assistance. (Tribe, TDHE, and the DHHL Recipients are not required to report these figures by race, ethnicity, and gender.)

Rental Arrears (#)

Definition: The number of unique participant households that were paid (or whose landlords were paid) a payment of any dollar amount for rental arrears under the subject ERA1 Project in the award period of performance.

The Recipient must report the total number of unique beneficiaries in the award period of performance. The Recipient must also report the number broken out by the race, ethnicity, and gender of the primary applicants for assistance. (Tribe, TDHE, and the DHHL Recipients are not required to report these figures by race, ethnicity, and gender.)

Utilities/Home Energy Bills (#)

Definition: The number of unique participant households that were paid (or whose utility/home energy provider was paid) of any dollar amount for any portion of at least one current or prospective utility or home energy bill under the subject ERA1 Project in the award period of performance.

The Recipient must report the total number of unique beneficiaries in the award period of performance. The Recipient must also report the number broken out by the race, ethnicity, and gender of the primary applicants for assistance. (Tribe, TDHE, and the DHHL Recipients are not required to report these figures by race, ethnicity, and gender.)

Utilities/Home Energy Arrears (#)

Definition: The number of unique participant households that were paid (or whose utility/energy provider was paid) any dollar amount for utility/home energy arrears under the subject ERA1 Project in the reporting period.



The Recipient must report the total number of unique beneficiaries in the award period of performance and must also report that number broken out by the race, ethnicity, and gender of the primary applicants for assistance. (Tribe, TDHE, and the DHHL Recipients are not required to report these figures by race, ethnicity, and gender.)

Other Expenses Related to Housing (#)

Definition: The number of unique participant households that were paid any dollar amount for other approved housing expenses (including eviction prevention/diversion) under the subject ERA Project in the reporting period (excluding rent, rental arrears, utility or home energy costs and home energy costs arrears).

Please see Question No. 7 in Treasury’s ERA Frequently Asked Questions (FAQs) document available on the [Emergency Rental Assistance Program](#) page on Treasury.gov.

The Recipient must report the total number of unique beneficiaries in the reporting period and break out that number by the race, ethnicity, and gender of the primary applicants for assistance. (Tribe, TDHE, and DHHL Recipients are not required to report figures by race, ethnicity, and gender.)

Housing Stability Services

Definition: The number of unique participant households that were paid any amount for housing stability services or were otherwise provided such services under the subject ERA1 Project over the award period of performance. This includes housing stability services provided directly by the recipient or by a subrecipient or contractor of the recipient.

The Recipient must report the total number of unique beneficiaries over the ERA1 program period of performance. The Recipient is not required to breakout the number by race, ethnicity of gender of the primary applicant.

Participant Households at Certain Income Levels

Each State, Local, and Territorial ERA Recipient must report the total number of unique participant households that were paid any dollar amount over the award period of performance for at least one of the following: rent, rental arrears, utilities/home energy costs, utility/home energy arrears, or other expenses related to housing by the following ranges of household income levels:

- Less than 30% of area median income (#)
- Between 30% and 50% of area median income (#)
- Between 50% and 80% of area median income (#)

Definition: The area median income for a household is the same as the income limits for families published in accordance with 42 U.S.C. 1437a(b)(2), available under “Access Individual Income Limits Areas” at <https://www.huduser.gov/portal/datasets/il.html>.



Also see FAQ No. 4 in Treasury’s ERA Frequently Asked Questions (FAQs) available on the [Emergency Rental Assistance Program](#) page.

Each State, Local, and Territorial ERA Recipient must report information for the award period of performance for each of the three income categories. Each of these ERA Recipients must also report the total figures over the award period of performance for each income category broken out race, ethnicity, and gender of the primary applicants for assistance.

The total numbers reported for the above should be the number of households for which the household income was determined to be eligible for other federal benefit programs or by a fact-based proxy and for whom there is not sufficient information in the self-certification to determine the correct AMI classification. The ERA1 grantee should categorize participants into an AMI category wherever they have sufficient information to do so, even though the ERA1 grantee used a proxy to determine income eligibility.

Methods Used for Determining Participant Household Eligibility

Total number of ERA1 Participant Households by Type of Income Eligibility Determination

Each State, Local and Territorial ERA1 grantee must report the following information about all households whose income eligibility for ERA1 assistance was determined based on either their eligibility for other federal benefit programs or by using a fact-based proxy over the award period of performance:

- Total number of unique recipient households whose income eligibility was determined based on their eligibility for other federal benefit programs over the award period of performance.
- Total number of recipient households whose income eligibility was determined using a fact-based proxy over the award period of performance.

Months of Rent or Utility/Energy Payments Received

Average number of months of rent or utility/home energy payments covered for each participant household over the award period of performance.

Note: Not applicable for Tribe, TDHE, and the DHHL Recipients.

Each State, Local and Territorial ERA1 Recipient must calculate and report the average number of months they paid rental or utility/home energy payments to/for each participant household in the award period of performance (excluding payments for arrears, other expenses, or housing stability services).



To calculate this figure, these ERA1 Recipients must sum the total number of months of assistance across all participating households over the award period of performance and then divide that total number by the number of participant households that received at least one payment for rent or utility/home energy costs over the award period of performance.

A “month of assistance” is defined as any calendar month for which the ERA1 Recipient provided ERA1 assistance (of any amount and type(s)) to a participant household. For example:

- Where the ERA1 Recipient provides a participant household one payment for both rental and utility/home energy assistance for costs the household incurred during the month of May, the combination of rental and utility/home energy assistance payments is considered one month of assistance.
- Alternately, where the ERA1 Recipient provides a participant household an amount of assistance that covers expenses incurred by the household in more than one month, such as when the ERA1 Recipient provides a household with one \$1,000 payment that covers \$800 for rent incurred in May and \$200 for prospective rent costs in June, that payment is considered to be two months of assistance. Invoices for costs during a multi-month period (quarterly invoices for utilities for example) may be equally distributed among the months in the multi-month period.

In the Final Report, each State, Local and Territorial ERA Recipient must report the number for the full period of performance. These ERA Recipients must also report the number broken out by the race, ethnicity, and gender of the primary applicant for assistance.

Average number of months of prospective rent covered for each participant household.

Each State, Local and Territorial ERA1 Recipient must calculate and report the average number of months they paid rent payments to/for each participant household in the award period of performance. Please see the definition and formula above for calculating the average number of months.

Average number of months of rent arrears covered for each participant household.

Each State, Local and Territorial ERA1 Recipient must calculate and report the average number of months they paid for rental arrearage payments to/for each participant household in the award period of performance. Please see the definition and formula above for calculating the average number of months.



Average number of months of prospective utility/home energy costs covered for each participant household.

Each State, Local and Territorial ERA1 Recipient must calculate and report the average number of months they paid for utility payments to/for each participant household in the award period of performance. Please see the definition and formula above for calculating the average number of months.

Average number of months of utility/home energy costs arrears covered for each participant household.

Each State, Local and Territorial ERA1 Recipient must calculate and report the average number of months they paid utility arrearage payments to/for each participant household in the award period of performance. Please see the definition and formula above for calculating the average number of months.

Amounts of ERA Funds Expended (Paid) to or for Households

Total Amount of ERA1 Award Funds Paid to or for Participant Households

Note: Tribe, TDHE, and the DHHL ERA Recipients must report this data point. However, these Recipients are not required to report the information broken out by race, ethnicity, and gender of the primary applicant for assistance.

Definition: The total dollar amount of ERA1 award funds paid under the subject ERA1 Project to or for participant households including payments for rent, rental arrears, utility/home energy costs, utility/home energy arrears, and other housing services and eligible expenses in the award period of performance. This does not include funds paid for Housing Stability Services.

Each ERA1 Recipient must report the number for the award period of performance. Each State, Local and Territorial ERA1 Recipient must also report the number broken out by the race, ethnicity, and gender of the primary applicant for assistance (Tribe, TDHE, and the DHHL Recipients are not required to report these numbers by race, ethnicity, and gender).

Total Amount of ERA Award Funds Paid (Expended) for Administrative Expenses in the Reporting Period

Definition: The total dollar amount of the ERA1 funds the ERA1 Recipient (and its subrecipients and contractors, as applicable) expended for administrative expenses in the periods of performance. This does not include amounts expended (paid) for housing stability services.



Note: For costs to have been incurred as defined, performance of the service or delivery of the good(s) must have occurred.

Total Dollar Amount of the ERA Award Funds Paid (Expended) for Housing Stability Services in the Reporting Period

Definition: Total amount of the ERA1 award the ERA1 Recipient (and its subrecipients and contractors, as applicable) paid (expended) for housing stability services (including eviction prevention/diversion) in the reporting period.

Note: For costs to have been incurred as defined, performance of the service or delivery of the good(s) must have occurred.

Reminder: Obligations and Expenditures by Each Financial Assistance Type as Required Above Must be Less than or Equal to the Federal Award Amount --The amount a recipient reports as obligated or expended by ERA1 financial assistance type (for example, rent, rental arrears, etc.) and for administrative expenses must not exceed the total amount of the ERA1 award. This rule applies to amounts reported for a single reporting period and for cumulative reporting. Financial assistance and administrative obligations and expenditures should be a subtotal of total obligations and total expenditures.