REPORTING GUIDANCE

Emergency Rental Assistance Program

December 8, 2022

Version: 3.4

Revision Log

Version	Date	Updates
V1.0	6/30/2021	Original
V2.0	9/24/2021	• General clarifications • Realigned section titles and data elements to match Treasury's Portal • Incorporated additional information on requirements for reporting on obligations, expenditures, subawards, contracts, and direct payments • Updated tables of reporting deadlines • Provide clarifications on financial reporting, including requirements concerning submitting the standard Federal Financial Report form (SF-425)
V2.1	10/07/2021	• Updated new Monthly Reporting dates • Clarified Appendix 1 Monthly Reporting requirements • Clarified language for Housing Stability Services for all Recipient types (no demographic breakdown required)
V3.0	1/24/2022	• Transitioned terminology "grants" with subawards • Clarified naming conventions for "Subrecipients, Contractors and Beneficiaries" as well as "Subawards, Contracts and Direct Payments" • Removed/updated Appendices with information relevant to updated Treasury Portal
V3.1	1/27/2022	• Clarifying text in Figure 1 • Description + reporting clarification surrounding subrecipient, subaward and expenditure tabs • Added Appendix 10 to include: clarifications on ERA Recipient administration of subrecipients/subawards, contractors/contracts, beneficiaries/direct payments and related obligations and expenditures; Seven Examples / Scenarios on reporting Recipient Obligations and Recipient/ Subrecipient Expenditures
V3.2	3/29/2022	• Updated new Monthly Reporting dates • Updated Appendix 1 Monthly Reporting requirements • DUNS to Unique Entity Identifier (UEI) Transition/Update • Changes to Financial Reporting/SF-425 data submissions procedure • Removed old Appendix 9 (Successful SF-425 Submission with ERA1 and ERA2 Quarterly Reports) • Added new Appendix 10 & 11
V3.3	4/19/2022	• Update Appendix 8 – Background on Annual Civil Rights Compliance and Reporting with updated language
V3.4	12/08/2022	• Clarification that the terms "ERA Recipient" and "ERA Grantee" are used interchangeably.

		• Information on reporting requirements under the ERA1 Final report and related components of ERA Quarterly Reports.

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Introduction

This document provides guidance on Emergency Rental Assistance (ERA) reporting for all entities that received ERA awards directly from the U.S Department of the Treasury (Treasury). It contains information on such topics as the reporting process, reporting periods and submission deadlines, required data for the monthly and quarterly reports and summary information on ERA1 Final Reports[1], section-by-section guidance on completing the reports, and information on accessing Treasury's online portal for reporting. The Appendices provide additional guidance and detailed information.

See the User Guide – Treasury's Portal for Recipient Reporting, Emergency Rental Assistance Programs for detailed instructions on accessing and using the portal for maintaining information about your ERA Project for Treasury's review and for certifying and submitting quarterly reports.

Questions or Need Additional Information?

See the Emergency Rental Assistance Program page on Treasury.gov including the ERA Self-Services Resources for additional information.

Contact Treasury's Office or Recovery Programs Contact Center via email at this address: EmergencyRentalAssistance@Treasury.gov

[1] Please see the ERA Reporting Guidance Addendum for ERA1 Final Report for additional information on requirements for the ERA1 Final Report.

Important Terms and Definitions

Below are key terms and definitions for ERA1 and ERA2 reporting. Please see Appendix 2 for a complete list of terms relevant to administering ERA awards.

ERA Recipient – the ERA award prime recipient that received a financial assistance award from Treasury. The term "Recipient" has the same meaning as "Grantee" as used in the authorizing legislation, Financial Assistance Agreement, and Treasury's ERA Frequently Asked Questions (FAQs).

ERA1 Recipient – an entity that received an ERA 1 award directly from Treasury pursuant to section 501 of the Consolidated Appropriations Act, 2021.

ERA2 Recipient – an entity that received an ERA 2 award directly from Treasury pursuant to section 3201 of the American Rescue Plan Act.

State, Local, and Territorial ERA Recipients – State, Local, and Territorial entities that received ERA1 and/or ERA2 awards.

Tribe, TDHE, and the DHHL Recipients -- Indian Tribes, Tribally Designated Housing Entities (TDHEs), and the Department of Hawaiian Home Lands (DHHL) that received ERA1 awards.

ERA Reporting Process

Each ERA1 and ERA2 Recipient must gather and track required information throughout each reporting period and submit required reports using Treasury's online portal. It is important that all recipients submit the required reports by the published deadlines.

Figure 1 describes the recommended approach for preparing and submitting the required ERA reports.

Treasury's Portal – the Online System for Submitting Required ERA Reports

All Recipients must submit required reports via Treasury's online portal. Please see the User Guide -- Treasury's Portal for Recipient Reporting "User Guide" for detailed information on accessing and navigating the portal.

As described fully in the User Guide, ERA Recipients may provide the required data for the monthly and quarterly reports by keying-in the data manually on-screen and by using the portal's data upload function through which users populate Treasury-provided templates in CSV or Excel format and transfer / "upload" the data to the portal. See the User Guide for more details.

Figure 1
Steps in Preparing and Submitting the Required ERA Reports

Step 1 – Throughout the reporting period, ERA Recipients gather and maintain required information such as counts of applicants and participants; amounts paid directly or indirectly to tenants, landlords, and utility/home energy providers; amounts obligated to subrecipients and contractors; and administrative expenses. This is not meant to be an exhaustive list of required data. Please see below for a complete guidance on the required information.

Step 2 –Treasury will notify each Recipient's designated ERA1 or ERA2 Points of Contact for Reporting when Treasury's portal is available for Recipients to begin preparing the reports.

Step 3 – Recipients should communicate with and gather required information from their subrecipients and contractors, as applicable.

Step 4 – The Recipient's designated ERA1 or ERA2 Point(s) of Contact for Reporting and ERA1 or ERA2 Authorized Representatives for Reporting must register with either ID.me or Login.gov before gaining access to Treasury's portal for submitting reports.

Step 5 – Recipient staff who are registered with either ID.me or Login.gov will be able to access the portal and provide the required information.

Step 6 – After manually entering or uploading the report information, Recipients must review the information entered or submitted to the online reporting forms for errors and completeness. Following completion of the report in Treasury's portal, the Recipient's designated ERA1 or ERA2 Authorized Representative for Reporting must certify to the authenticity and accuracy of the information provided and formally submit the report to Treasury. Like other federal systems that facilitate bulk data upload and/or manual data entry, certain data fields will be controlled with validation rules that will trigger error or warning notices requesting changes to entries.

Step 7 – Treasury staff will review the information submitted by the Recipient for Treasury's ongoing programmatic and financial monitoring.

Step **8** – Treasury will post select information from each Recipient's report on each of its ERA Project(s) (each ERA1 and ERA2 award) on Treasury.gov.

Step 9 – Each Recipient will continue to administer its ERA Project(s) and continue gathering information for the next required report. Good faith changes to prior submissions will generally be allowed with some exceptions.

Monthly, Quarterly, and Final Reporting

The ERA Program requires ERA Recipients to certify and submit Monthly, Quarterly and Final Reports. The Monthly reports were brief two-question updates through which ERA Recipients provide Treasury with high-level counts of the numbers of households receiving assistance and the amounts of ERA funds distributed. The requirement for Monthly Reports ended in July 2022. The Quarterly Reports are in-depth reports with information on an array of programmatic and financial information. The Final Reports require summary financial and programmatic information covering the entire period of performance.

This ERA Reporting Guidance presents information on the reporting requirements and instructions for completing and submitting the Monthly and Quarterly reports. It also presents summary information on requirements of the ERA1 Final Reports.

Please see the ERA Reporting Guidance Addendum for ERA1 Final Reports for in-depth guidance and requirements of the ERA1 Final Reports.

ERA Recipients are required to certify and submit reports on each ERA award separately. That is, a Recipient that has one ERA award must submit the required monthly and quarterly reports for that award, and any Recipient with two awards – such as an ERA1 as well as an ERA2 award – must provide separate, independent reports for each award. Recipients with multiple ERA awards must take care to ensure that they do not commingle, funds, data, or records across the two awards and to submit separate reports for each award.

The ERA Reporting requirements differ by the type of ERA Recipient / Grantee. As shown on Table 1, State, Local and Territorial ERA1 and ERA2 Recipients are required to submit monthly, quarterly and final reports, while Tribes, Tribally Designated Housing Entities and the Department of Hawaiian Home Lands are required to submit only partial Quarterly Reports.

Table 1

ERA Recipient / Grantee Type	Monthly Reports	Quarterly Reports	Final Report
State, Local and Territorial Recipients	Yes	Yes	Yes
Tribe, TDHE, and DHHL Recipients	No	Partial – Selected Items	Partial – Selected Items

See Tables 2 and 3 below for the monthly, quarterly and final reporting periods and submission deadlines.

Monthly Reports

All State, Local, and Territorial ERA1 and ERA2 Recipients were required to submit Monthly Reports for the period April 2021 through June 30, 2022 Treasury may require additional Monthly Reports as needed. The Monthly Reports require two data points: 1) the total number of participant households in the reporting period, and 2) total amount of ERA funds expended in the reporting period. See Appendix 6 for a sample Monthly Report form and additional guidance on the Monthly Reports.

Reminder: Tribe, TDHE, and the DHHL Recipients are **not required** to submit Monthly Reports.

Quarterly Reports

All ERA1 and ERA2 Recipients (State, Local, and Territorial Recipients and all Tribe, TDHE, and the DHHL Recipients) must submit Quarterly Reports. Each Quarterly Report covers one calendar quarter. This ERA Reporting Guidance is focused primarily on the quarterly reporting requirements.

Final Report

All ERA1 and ERA2 Recipients / Grantees (State, Local and Territorial Grantees and all Tribe, TDHE, and the DHHL Grantees) must submit Final Reports. The ERA1 Final Report requires grantees to submit cumulative data on overall project performance, obligations, expenditures, and participant demographics[2].

Please see the ERA Reporting Guidance Addendum for ERA1 Final Reports for complete guidance on requirements of the ERA1 final report. Treasury will provide detailed information on requirement for ERA2 Final Reports at a later date.
In brief, the ERA1 Final Report requires ERA1 grantees to:

- Review and verify all information in their previously submitted quarterly reports and make revisions, including to previously submitted information on obligations and expenditures, if needed.
- Report all required information the grantee failed to report in any previously submitted quarterly report(s) and all information required in ERA1 quarterly report(s) that the grantee has not submitted.
- Report cumulative ERA1 programmatic outputs, such as numbers of participants served, number of participants receiving rental assistance, and so forth;
- Report cumulative obligation and expenditure amounts;

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[2] Note: Tribe, TDHE, and the DHHL Recipients are required to complete only specific sections of the Final Report.

- Submit a cumulative Participant Household Payment Data File.

Timelines for ERA1 Closeout and Due Dates for Submittal of ERA1 Final Reports

The timeline for closing out ERA1 awards depends on whether the grantee received its ERA1 award funds only pursuant to its initial allocation or whether it also received reallocated funds. The "Group A" callout box below provides the closeout timeline and ERA1 Final Report due dates for those who received their ERA1 funds only pursuant to the initial allocation.

The "Group B" callout box provides the overall timeline for closeout and due dates for submission of the ERA1 Final Report for grantees who received ERA1 funds pursuant to the initial allocation and additional funds pursuant to a reallocation. These grantees have the option to follow the Group A timeframes if they prefer. See more details below.

Group A: Any grantee that received ERA1 award funds *only* pursuant to its initial allocation (including redirected funds)

Deadline Description	**End/Due Date**
Period of performance:	September 30, 2022
Regular quarterly reports to Treasury:	
• *Quarter 3 2022:* (covering 7/1/2022-9/30/2022)	October 17, 2022
Final Report due:	
• *Subrecipient final report data to grantee (monitored by grantee)*	December 29, 2022
• *Grantee Final Report to Treasury*	January 30, 2023

Group B: Any grantee that received reallocated ERA1 award funds

Deadline Description	**End/Due Date**
Period of performance:	
• *Initially allocated funds*	September 30, 2022
• *Reallocated funds*	December 29, 2022
Regular quarterly reports to Treasury:	
• *Quarter 3 2022* (covering 7/1/2022-9/30/2022)	October 17, 2022
• *Quarter 4 2022:* (covering 10/1/2022-12/29/2022, if applicable)	January 17, 2023
Final Report due:	
• *Subrecipient final report data to grantee (monitored by grantee)*	March 29, 2023
• *Grantee Final Report to Treasury*	April 28, 2023

As shown in the callout boxes above, ERA1 Closeout deadlines vary for (Group A) grantees that only received ERA1 award funds pursuant to their initial allocations—which may include redirected award funds, as applicable—and (Group B) grantees that received reallocated ERA1 award funds, through general reallocation or directed voluntary reallocation. Grantees that have ended their ERA1 program may submit the ERA1 Final Report at any time using Treasury's Portal for Reporting.

Table 2 -- ERA1 Reports, Reporting Periods and Submission Deadlines

State, Local, and Territorial Recipients	Tribe, TDHE, and the DHHL Recipients	Cycle	Calendar Quarter / Month and Year	Reporting Period	Submission Deadline
Required	Not Required	Interim 1	Q1 2021 Partial	Award Date – Mar 30, 2021	May 12, 2021
Required	Not Required	Monthly 1	April Monthly	Apr 1 – 30, 2021	May 15, 2021
Required	Not Required	Monthly 2	May Monthly	May 1 – 31, 2021	Jun 15, 2021
Required	Not Required	Monthly 3	Jun Monthly	Jun 1 – 30, 2021	Jul 15, 2021
Required	Required	Partial 1	Q2 2021 Partial	Apr 1 – Jun 30, 2021	August 6, 2021
Required	Not Required	Monthly 4	July Monthly	Jul 1 – 31, 2021	August 16, 2021
Required	Not Required	Monthly 5	Aug Monthly	Aug 1 – 31, 2021	Sept 15, 2021
Required	Required	1	Q1 2021	Award Date – Mar 30, 2021	Oct 29, 2021
Required	Required	2	Q2 2021	Apr 1, 2021 – Jun 30, 2021	Oct 29, 2021
Required	Not Required	Monthly 6	Sep Monthly	Sep 1 – 30, 2021	Oct 15, 2021
Required	Required	3	Q3 2021	Jul 1, 2021 – Sep 30, 2021	Oct 29, 2021
Required	Not Required	Monthly 7	Oct Monthly	Oct 1 – 31, 2021	Nov 15, 2021
Required	Not Required	Monthly 8	Nov Monthly	Nov 1 – 31, 2021	Dec 15, 2021
Required	Not Required	Monthly 9	Dec Monthly	Dec 1 – 31, 2021	Jan 18, 2022
Required	Required	4	Q4 2021	Oct 1, 2021 – Dec 31, 2021	Feb 1, 2022
Required	Not Required	Monthly 10	Jan Monthly	Jan 1 – 31, 2022	Feb 15, 2022
Required	Not Required	Monthly 11	Feb Monthly	Feb 1 – 28, 2022	Mar 15, 2022
Required	Not Required	Monthly 12	Mar Monthly	Mar 1 – 30, 2022	Apr 15, 2022
Required	Required	5	Q1 2022	Jan 1, 2022 – Mar 31, 2022	Apr 15, 2022
Required	Not Required	Monthly 13	April Monthly	Apr 1 – 30, 2022	May 15, 2022
Required	Not Required	Monthly 14	May Monthly	May 1 – 31, 2022	Jun 15, 2022
Required	Not Required	Monthly 15	Jun Monthly	Jun 1 – 30, 2022	Jul 15, 2022
Required	Required	6	Q2 2022	Apr 1, 2022 – Jun 30, 2022	Jul 15, 2022
Required	Required	7	Q3 2022	Jul 1, 2022 – Sep 30, 2022	Oct 17, 2022
Required	Required[3]	8	Q4 2022	Oct 1, 2022 – Dec 31, 2022	Jan 17, 2023
Required	Required[4]	9	Final Report	Award Date – Sep 30, 2022	Jan 30, 2023
Required	Required[5]	9	Final Report	Award Date – Dec 29, 2022	Apr 28, 2023

Table 3 -- ERA2 Reports, Reporting Periods and Submission Deadlines

State, Local, and Territorial Recipients	Cycle	Calendar Quarter / Month and Year	Reporting Period	Submission Deadline
Required	Monthly 1	Jun Monthly	Jun 1 – 30, 2021	Jul 15, 2021
Required	Partial 1	Q2 2021 Partial	Apr 1 – Jun 30, 2021	Aug 6, 2021
Required	Monthly 2	Jul Monthly	Jul 1 – 31, 2021	Aug 15, 2021
Required	Monthly 3	Aug Monthly	Aug 1 – 31, 2021	Sep 15, 2021
Required	Monthly 4	Sep Monthly	Sep 1 – 30, 2021	Oct 15, 2021
Required	1	Q2 2021	Apr 1 – Jun 30, 2021	Oct 29, 2021
Required	2	Q3 2021	Jul 1, 2021 – Sep 30, 2021	Oct 29, 2021
Required	Monthly 5	Oct Monthly	Oct 1 – 31, 2021	Nov 15, 2021
Required	Monthly 6	Nov Monthly	Nov 1 – 31, 2021	Dec 15, 2021
Required	Monthly 7	Dec Monthly	Dec 1 – 31, 2021	Jan 18, 2022
Required	3	Q4 2021	Oct 1, 2021 – Dec 31, 2021	Feb 1, 2022
Required	Monthly 8	Jan Monthly	Jan 1 – 31, 2022	Feb 15, 2022
Required	Monthly 9	Feb Monthly	Feb 1 – 28, 2022	Mar 15, 2022
Required	Monthly 10	Mar Monthly	Mar 1 – 30, 2022	Apr 15, 2022
Required	4	Q1 2022	Jan 1, 2022 – Mar 31, 2022	Apr 15, 2022
Required	Monthly 11	Apr Monthly	Apr 1 – Apr 30, 2022	May 15, 2022
Required	Monthly 12	May Monthly	May 1 – May 31, 2022	June 15, 2022
Required	Monthly 13	Jun Monthly	Jun 1 – Jun 30, 2022	July 15, 2022
Required	5	Q2 2022	Apr 1, 2022 – Jun 30, 2022	Jul 15, 2022
Required	6	Q3 2022	Jul 1, 2022 – Sep 30, 2022	Oct 17, 2022
Required	7	Q4 2022	Oct 1, 2022 – Dec 31, 2022	Jan 17, 2023
Required	8	Q1 2023	Jan 1, 2023 – Mar 31, 2023	Apr 17, 2023
Required	9	Q2 2023	Apr 1, 2023 – Jun 30, 2023	Jul 17, 2023
Required	10	Q3 2023	Jul 1, 2023 – Sep 30, 2023	Oct 16, 2023
Required	11	Q4 2023	Oct 1, 2023 – Dec 31, 2023	Jan 15, 2024
Required	12	Q1 2024	Jan 1, 2024 – Mar 31, 2024	Apr 15, 2024
Required	13	Q2 2024	Apr 1, 2024 – Jun 30, 2024	Jul 15, 2024
Required	14	Q3 2024	Jul 1, 2024 – Sep 30, 2024	Oct 15, 2024
Required	15	Q4 2024	Oct 1, 2024 – Dec 31, 2024	Jan 15, 2025
Required	16	Q1 2025	Jan 1, 2025 – Mar 31, 2025	Apr 15, 2025
Required	17	Q2 2025	Apr 1, 2025 – Jun 30, 2025	Jul 15, 2025
Required	18	Q3 2025	Jul 1, 2025 – Sep 30, 2025	Oct 15, 2025
Required	19	Final Report	TBD	

Quarterly Reports

This section provides information about requirements of the ERA1 and ERA2 Quarterly Reports.

All ERA1 and ERA2 Recipients (all State, Local, and Territorial Recipients and all Tribe, TDHE, and the DHHL Recipients) must submit Quarterly Reports.

The reporting period for each Quarterly Report is one calendar quarter. See Tables 2 and 3 above for the reporting periods and due dates for the required Quarterly Reports.

The required Quarterly reports consist of the following components, each of which correspond to a tab in the ERA quarterly reporting screens as shown on the Quarterly Report components of Treasury's Portal. The following pages provide guidance on the requirements for each Quarterly Report tab.

See the User Guide for more details on inputting the required into the portal screens or via the upload function.

Note: Many components of the ERA1 Final Reports are modeled on requirements found in the Quarterly Report. Please see the ERA Reporting Guidance for the ERA1 Final Report for detailed guidance data required in the ERA1 Final Report.

Treasury Portal Tabs for Quarterly Reports

- Reporting Guidance
- Bulk Upload Templates and Instructions
- Recipient Profile;
- Project Overview;
- Subrecipients, Contractors and Direct Payee[6]
- Recipient Subawards, Contracts and Direct Payments;
- Expenditures;
- Project Data and Participant Demographics;
- Performance and Financial Reporting;
- Report Certification and Submission.

Note: Tribe, TDHE, and the DHHL Recipients are required to complete only specific sections of the Quarterly Report form. Please see Appendix 1 for details.

[6] Starting with ERA Reporting Guidance version 3.4, Treasury has clarified the naming of first level subs to "Subrecipients, Contractors and Direct Payees." In previous versions of the guidance use the term "Beneficiaries" in place of Direct Payees.

Reporting Guidance and Bulk Upload Templates and Instructions Tabs

These two ERA portal tabs provide helpful information and hyperlinks to the ERA Reporting Guidance and the Addendum for ERA1 Final Report, the User Guide for Treasury's Portal, and other documents . In addition, grantee staff can download bulk upload templates from this location on the portal.

Note: Tribe, TDHE, and the DHHL Recipients will see only five applicable bulk upload templates.

Recipient Profile Tab

Note: Many components of the ERA1 Final Reports are modeled on requirements found in the Quarterly Report. Please see the ERA Reporting Guidance for the ERA1 Final Report for detailed guidance data required in the ERA1 Final Report.

This ERA portal tab presents the key administrative information that Treasury has on file about the ERA grantee. Recipients are asked to verify the information and, where needed, provide updates.

- Recipient Name, Address and Identifying Information
- Recipient UEI Number (the Federal government is transitioning from DUNS to UEI starting April 4th, 2022);
- Recipient Taxpayer Identification Number (TIN);
- Recipient Legal Entity Name;
- Recipient Type;
- Recipient Street Address; and
- Recipient City, State, and Zip Code.

Official Points of Contact

Recipients must review and verify the names and contact information of staff previously designated as the Recipient's ERA1 / ERA2 Account Administrator, ERA1 / ERA2 Point(s) of Contact for Reporting and ERA1 / ERA2 Authorized Representative(s) for Reporting. This information will be pre-populated on the online ERA1 / ERA2 Quarterly Report form, Recipients may adjust and add new contacts as needed.

Registration with System for Award Management System (SAM.gov)

Each Recipient must declare its current SAM.gov registration status. If an ERA Recipient is not registered with SAM.gov, it must provide the following as part of its first Quarterly Report. The information will be carried forward to subsequent reports and may be edited as needed.

- Whether in the preceding fiscal year, it received 80% or more of its annual gross revenue from federal funds;

- Whether in the preceding fiscal year, it received $25 million in gross revenue from federal funds;
- Whether the "total compensation" for the organization's five highest paid officers is listed publicly or listed in SAM.gov; and,
- If the "total compensation" of the highest paid officers is not publicly available, the Recipient must provide the names of its officers and their total compensation for the preceding completed fiscal year.

NOTICE ON SAM.GOV REGISTRATION*: All ERA1 and ERA2 Recipients are required to have an active SAM.gov registration. For general information on the SAM.gov system and its requirements, got to SAM.gov,* and for registration details, go to https://sam.gov/content/entity-registration.

NOTICE ON FSRS (Federal Subaward Reporting System) REPORTING*: To assist in reducing ERA Recipients' reporting burden, Treasury will provide the required information about the Recipient's Subrecipients, Contractors and Direct Payees, as appropriate, to the FSRS.gov system on behalf of the Recipient in keeping with the $30,000 reporting threshold, timing, and data elements required by 2 CFR Part 170 and as discussed in this guidance. However, Recipients may choose to report the required information directly to FSRS.gov. A Recipient who reports the information directly to FSRS.gov should notify Treasury that it has done so.*

Figure 2
Unique Entity Identifier (UEI) Update

The Federal Government Transitioned from DUNS Number to the Unique Entity Identifier ID on April 4, 2022 The federal government has stopped using the DUNS number to uniquely identify entities. Entities doing business with the federal government ,must use a 12-digit alphanumeric code called the Unique Entity ID (SAM) (UEI) created in SAM.gov. This transition has streamlined the entity identification and validation process, making it easier and less burdensome for entities to do business with the federal government.

What Action Do I Need to Take? (SAM.gov)

If your entity is registered in SAM.gov today, your UEI has already been assigned and is posted on SAM.gov. The UEI is shown immediately below the DUNS Number on your entity registration record. Remember, you must be signed in to your SAM.gov account to view entity records. To learn how to view your UEI go to this help article.

What Action Do I Need to Take? (Treasury Portal)

If your entity is registered in SAM.gov today, Treasury will retrieve your UEI from your SAM.gov profile and update the information in your ERA Recipient profile. Treasury will also retrieve the UEI for your subrecipients and contractors that maintain an active SAM.gov registration.

Project Overview Tab

ERA Recipients use the Project Overview tab to provide initial and updated details on the specific ERA1 or ERA2 Project which is the subject of the report.

Note: Many components of the ERA1 Final Reports are modeled on requirements found in the Quarterly Report. Please see the ERA Reporting Guidance for the ERA1 Final Report for detailed guidance data required in the ERA1 Final Report.

ERA1 and ERA2 grantees must provide the following information on their Quarterly Report:

- Recipient Project ID - Recipients are required to provide a "Project ID" for its use in developing the Quarterly Reports for the specific ERA Project that is the subject of the report. The Project ID should be a string of alpha/numeric characters such as a word, number, phrase or a combination of alpha and number characters. Remember, Recipients should have separate and unique Project IDs for each ERA1 and ERA2 Project that it administers.

- Name of the subject ERA Project - Recipients must provide the name of the ERA1 or ERA2 Project that is the subject of the report. Remember, a Recipient should have separate and unique names for each ERA1 or ERA2 Project that it administers.

- Subject ERA1 or ERA1 Project webpage URL

- Geographic Service Area for the subject ERA1 or ERA2 Project - Recipients may select from a picklist of five categories of service areas: State-wide, County-wide; City-wide or Specific Cities/Counties. (NOTE: This question is not applicable to Tribe, TDHE, and the DHHL Recipients)

- Description of the System for Prioritizing Assistance for the Subject ERA1 or ERA2 Project - Brief description of 12,000 characters (2,000 words) or less of the ERA Recipient's system for prioritizing assistance to participant households of certain incomes. The households with statutory priority are households with incomes less than 50% of area median income and households with one or more members that have been unemployed for at least 90 days prior to the household's application for assistance. Recipients must provide the URL for the Recipient website where information about its system for prioritizing assistance is posted on the subject ERA Project. If this information is not posted on a website, the ERA Recipient must upload an electronic copy of publicly available information on this topic.

- Overall Description of the Subject ERA1 or ERA2 Project - Brief description of 12,000 (2,000 words) or less. Include information on the following topics:
  - Performance goals
  - Major timelines
  - Key partner organizations
  - Planned outreach strategies
  - Other housing services provided
  - Housing stability services provided
  - Other affordable rental housing and eviction prevention services provided, if applicable.

- Description of the Recipient's Use of Fact-Based Proxies for Determining Eligibility for the Subject ERA1 or ERA2 Project - The ERA Recipient must indicate whether it uses fact-based proxies for determining income eligibility for ERA assistance. If applicable, the Recipient must provide a brief description of 3,500 characters (500 words) or less of its process for using the fact-based proxies.

Grantee's Subrecipients, Contractors, and Direct Payees (Beneficiaries) Tab

Note: Many components of the ERA1 Final Reports are modeled on requirements found in the Quarterly Report. Please see the ERA Reporting Guidance for the ERA1 Final Report for detailed guidance data required in the ERA1 Final Report.

This is the first of three reporting tabs where each ERA Recipient is required to report detailed information about its administration of the financial components of the subject ERA1 or ERA2 award. Information reported in these three tabs is required by the Treasury Office of Inspector General for its oversight. In addition, Treasury provides information reported in these tabs to the Pandemic Recovery Oversight Committee, in keeping with Federal Law.

Each ERA1 and ERA2 Recipient must report detailed information about each of its subrecipients, contractors, and direct payees (beneficiaries) ("direct payees" include ERA beneficiaries such as corporate landlords and utility providers, who are not individual tenants or unincorporated small landlords) to which it has obligated $30,000 or more of ERA funds in the reporting period. The required information about these entities, which Treasury uses for reporting to FSRS.gov and other purposes, is as follows:

- UEI or TIN Number (the Federal government transitioned from DUNS to UEI starting in April 2022)
- Type of Entity (select from a picklist of entity types)
- Legal Name
- POC Email
- Address
- Whether the Subrecipient, Contractor or Direct Payee is Registered in SAM.gov (The information on SAM.gov registration is not required for individual tentants or unincorporated small landlords who received the direct payment of ERA funds as a beneficiary.)

As explained in the January 24, 2022, Special Guidance, ERA Recipients are not required to create direct payee records for beneficiaries who are individuals (tenants) or unincorporated small landlords, regardless of the amount of the ERA benefit payment. However, ERA Recipients are required to create records for businesses, corporations or non-profits that receive ERA benefits valued at $30,000 or more.

Please see **Appendix 9 -- Scenarios on Reporting an ERA Recipient's Allocations of ERA funds to Subrecipients, Contractors andDirect (Beneficiaries)** for more information and several examples that illustrate the requirements for ERA Recipient reporting on obligations and expenditures.

Grantee's Subawards, Contracts, and Direct Payments Tab

Note: Many components of the ERA1 Final Reports are modeled on requirements found in the Quarterly Report. Please see the ERA Reporting Guidance for the ERA1 Final Report for detailed guidance data required in the ERA1 Final Report.

This is the second of three reporting tabs where each ERA Recipient is required to report detailed information about its administration of the financial components of the ERA1 or ERA2 award.

Each Recipient should use this tab to record information on the subawards and contracts in which it obligated $30,000 or more of ERA funds. Recipients also use this tab to record information on direct payments to beneficiaries receiving $30,000 or more (that are businesses, corporations and non-profits, but not individuals(tenants) or unincorporated small landlords).

Each ERA Recipient must report information on each of its obligations of ERA funds that it maes via a subaward, contract or direct payment in the reporting period, when the sum of all obligations made over the period of performance is $30,000 or more. The required information includes:

- Name of the entity to which the Subaward, Contract or Direct Payment is directed
- Subaward, Contract or Direct Payment Number (to be provided by the ERA Recipient)
- Type of Transaction (select from a picklist of types)
- Amount obligated
- Date of obligation
- Place of Performance (address)
- Performance start and end dates

As explained in the January 24, 2022, Special Guidance, ERA Recipients are not required to create records for amounts obligated for its direct payments of ERA benefits awarded to individuals who are tenants or unincorporated small landlords, regardless of the amount of the ERA benefit payment.

However, ERA Recipients are required to create direct payment records for business, corporation or non-profit entities that the Recipient awards ERA benefits totaling $30,000 or more.

Please see **Appendix 9** for more information and several illustrative examples of the requirements for the ERA Recipient's reporting on its obligations and expenditures and its subrecipient's expenditures.

Expenditures Tab

Note: Many components of the ERA1 Final Reports are modeled on requirements found in the Quarterly Report. Please see the ERA Reporting Guidance for the ERA1 Final Report for detailed guidance data required in the ERA1 Final Report.

This is the third of three reporting tabs where each ERA Recipient is required to report detailed information about its administration of the financial components of the ERA1 or ERA2 award.

Please see **Appendix 9** for more information and several illustrative examples of the requirements for the ERA Recipient's reporting on its obligations and expenditures and its subrecipient's expenditures.

Expenditures Associated with the ERA Recipient's Subawards, Contracts and Direct Payments with obligations valued at $30,000 or More

The ERA Recipient must report the following information for expenditures associated with its subawards, contracts and direct payments for which it had obligated $30,000 or more. (These subawards, contracts are recorded via the Recipient Subawards, Contracts, and Direct Payments tab.)

Required information includes the following:

- Subaward, Contract or Direct Payment number (the ERA Recipient's internal number reported in previous screens)
- Name of Subrecipient, Contractor or Direct Payee receiving the Direct Payment (expenditure) (only beneficiaries that are business, corporation or non-profit entities, not individuals (tenants) or unincorporated small landlords)
- Expenditure Start and End date;
- Expenditure amount;
- Expenditure description (if Administrative Cost);
- Expenditure Category (allowed ERA Expenditure categories are listed here):
    - Financial Assistance: Rent
    - Financial Assistance: Rental arrears
    - Financial Assistance: Utility/home energy costs
    - Financial Assistance: Utility/home energy costs arrears
    - Other housing costs
    - Housing Stability Services
    - Administrative Costs

Note: ERA Recipients will not report on any direct payments made to individuals who are tenants or unincorporated small landlords, regardless of the amount of the ERA benefit payment in the expenditure section as explained in the [January 24, 2022, Special Guidance].

Total of all Obligations and Total of all Expenditures Associated with the ERA Recipient's Subawards, Contracts, and Direct Payments Valued at Less than $30,000

Each ERA Recipients must report the totals (aggregates) of all obligations and of all expenditures recorded in the reporting period which, individually, were in amounts less than $30,000 or less and associated with any subawards, contracts and direct payments.

Each ERA Recipient must categorize and report the above aggregate amounts (obligation and expenditure amounts) by combinations of the authorized ERA expenditure categories and the three authorized transaction types.

Treasury's portal will display an on-screen summary of the reported obligations and expenditures in tabular format. Please see Appendix 10 for a sample of the table. The sample may be particularly helpful for Recipients who manually key-in these data points.

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

Each ERA Recipient must report the total (aggregate) amounts of all ERA funds that were obligated and expended (paid) to individuals (Beneficiaries) in the reporting period for each of the allowable expenditure categories. This amounts to be reported include direct payments to beneficiaries who are individuals (tenants) and beneficiaries who are unincorporated small landlords (Beneficiaries).

Treasury's portal will display an on-screen summary of the reported obligations and expenditures to individuals in tabular format. Please see Appendix 11 for a sample of the table. The sample may be particularly helpful for Recipients who manually key-in these data points.

Project Data and Participant Demographics Tab

Note: Many components of the ERA1 Final Reports are modeled on requirements found in the Quarterly Report. Please see the ERA Reporting Guidance for the ERA1 Final Report for detailed guidance data required in the ERA1 Final Report.

Each ERA Recipient must report performance information and participant demographic data for the subject ERA1 or ERA2 Project over the reporting period.

Each State, Local, and Territorial ERA Recipient must also report certain data elements by Race, Ethnicity and Gender of the participant households' primary applicant for assistance. See Appendix 3 for details about the required demographic categories.

Note: Tribe, TDHE, and the DHHL Recipients are not required to report the race, gender and ethnicity data elements, and noted below.

Project Data and Participant Demographic Reporting

Table 4 lists the nine data elements each State, Local, and Territorial ERA Recipient must include in each Quarterly Report. These ERA Recipients must also report counts for each element by the race, ethnicity, and gender of the primary applicant for assistance. Appendix 3 includes Treasury's definitions for relevant demographic data.

Note: Tribe, TDHE, and the DHHL Recipients are not required to report this data.

Table 4
State, Local, and Territorial Recipients
Required Quarterly ERA Performance Measures

	ERA Performance Measures	Current Quarter Total Required?	Demographic Information Required?
a.	Number of unique households that completed and submitted an application for ERA assistance	Yes	Yes
b.	Number of unique households that received assistance of any kind	Yes	Yes
c.	Acceptance rate of applicants for ERA Assistance	This element will be calculated by Treasury's portal.	This information will be developed by Treasury's portal.
d.	Number of unique households that received ERA assistance by type	Yes	Yes
e.	Number of unique participant households at certain income levels	Yes	Yes
f.	Total amount of ERA award funds paid to or for participant households	Yes	Yes
g.	Average amount of ERA award funds provided to or for each participant household.	This element will be calculated by Treasury's portal.	This information will be developed by Treasury's portal.
h.	Average number of months of rent or utility/home energy payments covered for each participant household	Yes	Yes
i.	Housing stability services	Yes	No

Table 5 below lists the five data elements that each Tribal, TDHE and DHHL ERA Recipient must include in each of their Quarterly Reports. These ERA Recipients are not required to report the information by race, ethnicity, or gender of the primary applicant.

Table 5

Tribes, TDHEs, and the DHHL Recipients

Required ERA Performance Measures to be Reported Quarterly

	ERA Performance Measures	Current Quarter Total Only
a.	Number of unique households that completed and submitted an application for ERA assistance	Yes
b.	Number of unique households that received assistance of any kind	Yes
c.	Acceptance rate of applicants for ERA Assistance	This element will be calculated by Treasury's portal.
d.	Number of unique households that received ERA assistance by type	Yes
e.	Number of unique participant households at certain income levels.	Not applicable for Tribes, TDHEs, and the DHHL Recipients.
f.	Total amount of ERA award funds paid to or for participant household	Yes
g.	Average amount of ERA funds provided to or for each participant household	This element will be calculated by Treasury's portal.
h.	Average number of months of rent or utility/home energy payments covered for each participant household.	No
i.	Housing stability services	Yes

a. Number of Unique Households that Completed and Submitted an Application for ERA Assistance.

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 reporting period. The phrase "unique households" means that each household applying for assistance should only be counted once, including where applicants applied multiple times in the reporting period. The Recipient must report the number of unique households for whom the ERA Recipient received a completed application in the reporting period. The

Recipient must also report the number broken out by the race, ethnicity, and gender of the primary applicant for assistance.

b. *Number of Unique Households that Received ERA Assistance of Any Kind*

Note: Tribe, TDHE, and the DHHL Recipients must report elements b(i) and b(ii) with no requirement to report the information broken out by race, ethnicity and gender of the primary applicant for assistance.

i. **Number of Unique Households that Received ERA Assistance (#)**

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 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.

ii. **Number of Unique Households that Received their Initial ERA Assistance in the Current Reporting Period**

Definition: The sum of 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 for the first time under the subject ERA Project during the reporting period.

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

c. *Acceptance Rate of Applications for ERA Assistance*

Treasury's portal will calculate and populate the quarterly ratio of new applications to initial ERA assistance payments – i.e., the total number of new unique households receiving assistance divided by the total number of new, unique, and complete applications submitted in a given quarter for the subject ERA Project, based on figures provided for data elements a and b(i) above. The portal will calculate the overall application acceptance rate from the date of ERA award through the current reporting period for each ERA Project and for each of the race, ethnicity and gender categories.

NOTE: Treasury will calculate the acceptance rate based on information submitted in items a. and b. above. Recipients are not required to calculate this item.

d. Number of Households that Received ERA Assistance by Type

Each Recipient must also indicate the number of unique households that received any of the types of ERA Financial Assistance in the reporting period, listed below, broken out by assistance type.

For each of the five types of ERA Financial Assistance listed below, Recipients will need to track and report the total number of households receiving each type of assistance in the reporting period. 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 reporting period.

For example:

- Where the ERA 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 reporting period, report this as one household receiving rent assistance and one household receiving utility/home energy assistance.

- Where the ERA Project paid two utility/home energy payments to the same participant household in the reporting period, 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 shown below (items i – v). <u>However, these Recipients are not required to report the information by race, ethnicity, and gender of the primary applicant for assistance.</u>

i. **ERA Financial Assistance Type: Rent (#)**

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

The Recipient must the report number for the current reporting period. The Recipient must also report the numbers broken out by race, ethnicity, and gender of the primary applicants for assistance. (Tribe, TDHE, and the DHHL Recipients <u>are not</u> required to report these figures by race, ethnicity and gender.)

ii. **ERA Financial Assistance Type: 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 ERA Project in the reporting period.

The Recipient must report the number for the current reporting period. 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.)

iii. **ERA Financial Assistance Type: Utilities/Home Energy Bills (#)**

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

Each ERA Recipient must report the number for the current reporting.

Each State, Local and Territorial ERA Recipient must also report the number 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.)

iv. **ERA Financial Assistance Type: Utilities/Home Energy Arrears (#)**

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

Each ERA Recipient must report the number for the current reporting period.

Each State, Local and Territorial ERA 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 ERA Recipients are not required to report these figures by race, ethnicity and gender.)

v. **ERA Financial Assistance Type: 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 number for the reporting period. The Recipient must also report the number 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.)

e. Number of Unique Participant Households at Certain Income Levels

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

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

i. Less than 30% of area median income (#)
ii. Between 30% and 50% of area median income (#)
iii. Between 50% and 80% of area median income (#)
iv. Total number of recipient households whose income eligibility was determined based on their eligibility for other federal benefit programs (#)
v. Total number of recipient households whose income eligibility was determined using a fact-based proxy (#)

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 the heading for "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.

The numbers reported for group iv and v above should only reflect 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 ERA Recipient should categorize participants into an AMI category wherever they have sufficient information to do so, even though the ERA Recipient used a proxy to determine income eligibility.

Each State, Local and Territorial ERA Recipient must report numbers in each of the five income categories for the reporting period. Each of these ERA Recipients must also report the current period numbers for each income category broken out race, ethnicity, and gender of the primary applicants for assistance.

f. *Total Amount of ERA 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 ERA award funds paid under the subject ERA 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 reporting period This does not include funds paid for Housing Stability Services.

Each ERA Recipient must report the number for the reporting period.

Each State, Local and Territorial ERA 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).

g. *Average Amount of ERA Award Funds Provided to or for Each Unique Household*

Note: ERA Recipients are not required to report this item; Treasury's portal will calculate and populate the acceptance rate based on grantee-submitted information for items b(i) and f. above.

h. *Average Number of Months of Rent or Utility/Home Energy Payments Covered for Each Participant Household*

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

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

To calculate this figure, these ERA Recipients must sum the total number of months of assistance across all participating households and then divide that total number by the number of participant households that received at least one payment.

A "month of assistance" is defined as any calendar month for which the ERA Recipient provides ERA assistance (of any amount and type(s)) to a participant household. For example:

- Where the ERA 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 ERA 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 ERA 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.

Each State, Local and Territorial ERA Recipient must report the number for the reporting period. These ERA Recipients must also report the number broken out by the race, ethnicity, and gender of the primary applicant for assistance.

i. Housing Stability Services (#)

Note: Each ERA Recipient must report this data point, with no requirement to report the information broken out by race, ethnicity, and gender of the primary applicants for assistance.

Definition: The number of unique participant households that received housing stability services under the subject ERA Project in the reporting period. This includes housing stability services provided directly by the Recipient or by any subrecipients or contractors.

Amounts Approved for Payment (Obligated) and Amounts Paid (Expended) in the Reporting Period

Each ERA Recipient must report the amounts obligated and amounts expended for items listed below in the reporting period. ERA Recipients are <u>not required</u> to report this information by race, ethnicity, or gender categories.

Table 6 summarizes the data that each ERA Recipient must provide.

Table 6
Required Quarterly Report Data
Amounts Approved (Obligated) and
Amounts Paid (Expended) in the Reporting Period

	Required Data	Current Quarter Total	Cumulative Total	Demographic Information
j.	Total Dollar Amount of ERA Award Funds Approved (Obligated) to or for Participant Households	X	Not Applicable	Not Applicable
k.	Total Amount of ERA Award Fund Paid (Expended) for Administrative Expenses	X	Not Applicable	Not Applicable
l.	Total Amount of ERA Award Funds Approved (Obligated) for Administrative Expenses	X	Not Applicable	Not Applicable
m.	Total Dollar Amount of the ERA Award Funds Paid (Expended) for Housing Stability Services	X	Not Applicable	Not Applicable
n.	Total Dollar Amount of the ERA Funds Approved (Obligated) for Housing Stability Service Costs	X	Not Applicable	Not Applicable

Each ERA Recipient must provide the following details on the total amount paid (expended) in the reporting period and the total amount approved (obligated) for assistance to households and administrative expenses by the ERA Recipient (and its subrecipients and contractors, as applicable) under the subject ERA1 or ERA2 Project.

j. Total Dollar Amount of ERA Award Funds Approved (Obligated) to or for Participating Households in the Reporting Period

Definition: The total dollar amount of the ERA award the ERA Recipient (and entities to which it has issued subawards or contract, as applicable) approved (obligated) for payment to participant households in the reporting period for rent; rental arrears; utility/home energy costs arrears; and other housing expenses in the reporting period. This does not include amounts approved (obligated) for housing stability services.

While ERA Recipients may use an equivalent definition contained in existing policies and procedures, the amount obligated should reflect the amount of payments to or for participant households the ERA Recipient has agreed to pay during the same or a future period, as evidenced by a legally binding agreement or contract.

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

Definition: The total dollar amount of the ERA award the ERA Recipient (and its subrecipients and contractors, as applicable) expended for administrative expenses in the reporting period. 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.

l. Total Amount of ERA Award Funds Approved (Obligated) for Administrative Expenses in the Reporting Period

Definition: The dollar amount of the ERA award that the ERA Recipient (and its subrecipients and contractors, as applicable) has approved (obligated) for payment for administrative expenses in the reporting period. This does not include amounts obligated for housing stability services. While ERA Recipients may use an equivalent definition contained in existing policies and procedures, the amount obligated should reflect the amount of administrative expense the ERA Recipient has agreed to pay during the same or a future period, as evidenced by a legally binding agreement or contract.

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

Definition: Total amount of the ERA award the ERA 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.

n. Total Dollar Amount of the ERA Funds Approved (Obligated) for Housing Stability Service Costs in the Reporting Period

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

While ERA Recipients may use an equivalent definition contained in existing policies and procedures, the amount obligated should reflect the amount of assistance the

Recipient has agreed to pay during the same or a future period, as evidenced by a legally binding agreement or contract.

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 ERA financial assistance type (for example, rent, rental arrears, etc.) and for administrative expenses must not exceed the total amount of the ERA1 or ERA2 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.*

Performance & Financial Reporting Tab

Treasury's performance and financial reporting requirements are designed to ensure maximum transparency around use of ERA award funds for the public consistent with 2 CFR 200; to enable sufficient monitoring by Treasury and Treasury OIG, and to align with PRAC financial reporting requirements.

Performance Reporting

Current Performance Narrative

Each ERA Recipient must provide a brief narrative of 12,000 characters (2,000 words) or less describing the performance and accomplishments of the subject ERA Project over the reporting period. The narrative should support the performance and demographic data submitted and must include the following information:

- Activities implemented and notable achievements over the calendar quarter
- Activities planned for the next calendar quarter
- Notable challenges and status of each challenge
- Details on compliance/non-compliance issues and mitigation plans
- Requests for additional assistance or guidance from Treasury
- Other information, as appropriate. Recipients do not need to repeat information provided in the Project Overview section above.

Narrative on Effective Practices

Each ERA Recipient may provide a brief narrative of 3,500 characters (500 words) or less describing the ERA Recipient's effective practices for administering ERA programming to share with the ERA community.

Financial Reporting

This component of the ERA Quarterly Report has been updated effective with the Quarter 1, 2022 report, to require Recipients to provide financial data directly into Treasury's portal, rather than by uploading SF-425 forms as was required previously.

Data points as required on the SF-425 as follows:

- Total award amount (pre-populated)
- Cumulative amount of Award Obligated as of the end of the Reporting Period
- Cumulative amount of Award Obligated but not Expended as of the end of the Reporting Period
- Cumulative amount of Award Expended as of the end of the Reporting Period
- Amount of Award Unobligated as of the end of the Reporting Period

Also provide the following current quarter data points:

- Current Quarter Obligations
- Current Quarter Expenditures

Reminder on Limitations on Administrative Costs *– Recipients are limited in the amounts of ERA1 and ERA2 used for administrative costs. See 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 ERA awards. Recipients that elect to charge indirect costs to the ERA 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 Recipient must provide a written notification that it elected to use the de minimus 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 – *Recipients should ensure that amounts reported as obligated or expended do not exceed the total amount of the recipient's respective ERA1 and/or ERA2 award received from Treasury. Some 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, Recipients should only report to Treasury in their ERA Quarterly Reports on expenditures and obligations related to their ERA1 and/or ERA2 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 future quarterly and monthly submissions.*

Participant Household Payment Data File (PHPDF)

Each State, Local, and Territorial ERA Recipient must submit a data file containing household-level information described below for each ERA Financial Assistance payment made to or on behalf of each participant household during the reporting period.

Note: Tribe, TDHE, and the DHHL ERA Recipients <u>are not</u> required to submit a PHPDF as part of each Quarterly Reports.

Note: Please see the ERA Reporting Guidance for the ERA1 Final Report for detailed guidance on requirements for the cumulative Participant Household Payment Data File data required in the ERA1 Final Report.

Recipients must use a Treasury template for providing the PHPDF. The template is available for download from the “Bulk Upload Templates and Instructions” tab the ERA Compliance section of Treasury’s portal. Please see Appendix A of the User Guide – Treasury's portal for Recipient Reporting for more information about this required data file and the submission process.

Treasury’s portal will enable State, Local and Territorial ERA Recipients who are required to submit a PHDPF to securely upload the data file as part of each Quarterly Report. State, Local and Territorial ERA Recipients should take care to never include beneficiary names or social security numbers in the file submission. ERA Recipients are reminded of the requirement to establish data privacy and security requirements for the information collected from all households, including protection of household personally identifiable information, and to provide confidentiality protections, as necessary, consistent with this requirement as set forth in the Consolidated Appropriations Act, 2021. Treasury’s eligibility and verification guidance remains unchanged.

Please see Figure 3 for information, guidance, and requirements for developing and submitting the PHPDF.

Figure 3
Required Participant Household Payment Data File Elements

All State, Local and Territorial ERA Recipients must provide a Participant Household Payment Data File containing details on each payment made to each unique participant household that receiving, either directly or indirectly, a disbursement of ERA funds from the subject ERA Project in the reporting period and for the ERA1 Final Report, over the entire award period of performance:

- Physical address of the participant household that received the payment (not P.O. Box).

- Type of Payee to whom the payment was made (payee types are: Tenant; Landlord or Owner; Utility/Home Energy Service Provider; Other Housing Services and Eligible Expenses Provider)

- Category of ERA Financial Assistance provided (Rent; Rental Arrears; Utilities/Home Energy Costs; Utility/Home Energy Arrears; and Other Housing Services and Eligible Expenses)
    - In situations where a payment is for multiple categories of financial assistance, please report the predominant category for the payment;

- Amount of payment;

- Date of the payment; and

- Start and End Dates covered by the payment (as documented in the participant household's application / records, as appropriate).
    - In situations where the period of coverage is not known, please provide a Start Date and leave the End Date field blank.

Each ERA1 and ERA2 Recipient should include the physical address of the participant household only. Do not provide the address of the landlord, the utility provider, or other entity that received the payment.

Recipients should not provide information about payments made to Housing Stability Service providers or about payments made for Administrative Costs.

To the extent that the State, Local, or Territorial ERA Recipient made multiple payments to assist tenants at the same address in the reporting period (or in the case of the ERA1 Final Report, in the full period of performance), the Recipient should include multiple data entries per household. See the following two scenarios for more information:

a) When an ERA Recipient makes a rental payment and a separate utility/home energy payment for the same household during the reporting period, the data file should include two separate entries (one entry for each payment).

b) When an ERA Recipient makes one payment to a landlord for the current rent due and an additional amount for the rental arrears, the data file should include two entries – one for the rent payment and one for the rental arrears payment.

State, Local, and Territorial ERA Recipients must provide the PHPDF via a file in a pre-defined format (to be provided by Treasury) and uploaded as part of each Quarterly Report and the ERA1 Final Report.

Report Certification and Submission Tab

Treasury's portal will present the following statement that the Recipient's Authorized Representative for Reporting must use to certifying that the information provided is complete and accurate:

> *I certify that the information provided is accurate and complete after reasonable inquiry of people, systems, and other information available to the ERA Recipient. The undersigned acknowledges that a materially false, fictitious, fraudulent statement or representation (or concealment or omission of a material fact) in this submission may be the subject of criminal prosecution* under the False Statements Accountability Act of 1996, as amended, 18 U.S.C. § 1001, *and also may subject me and the ERA Recipient to civil penalties, damages, and administrative remedies for false claims or otherwise (including under to 31 U.S.C. §§ 3729 et seq.). The undersigned is an authorized representative of the ERA Recipient with authority to make the above certifications and representations on behalf of the ERA Recipient.*

The Recipient's designated Authorized Representative for Reporting will be required to e-sign this certification before **final submission** of the Quarterly Reports and the ERA1 Final Report via the portal. Note that the certification will be the last step in the Recipients' submission process.

In addition, to ensure that the individual currently logged-in to Treasury's portal is in fact authorized to certify and submit an ERA Quarterly Report and the ERA1 Final Report the portal will display the name, title, phone and email address of the currently person who is current logged-in to the system.

If the name shown above is not that of an authorized ERA1 or ERA2 Administrator or ERA1 or ERA2 Authorized Representative, the logged-in individual should save and log-off the portal, then have an authorized ERA1 and ERA2 Account Administrator or an ERA1 or ERA2 Authorized Representative for Reporting sign in to officially certify and submit the quarterly report.

Appendices

Appendix 1 – Quarterly Reporting Elements by ERA Recipient Type

Tables 1-A and 1-B display the required reporting elements for Tribe, TDHE, and the DHHL Recipients and for State, Local, and Territorial Recipients.

Table Appendix 1–A
Tribe, TDHE, and the DHHL ERA Recipients
Required ERA Quarterly Reporting Elements

Portal Tab	Data Element	Requirements for Tribe, TDHE, and the DHHL Recipients
Recipient Profile	All components listed within section / portal tab	Required
Project Overview	All components listed within section / portal tab	Required
Project Data and Participant Demographics	Number of unique households that completed and submitted an application for ERA Assistance	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Number of Unique Households that Received Assistance of Any Kind	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Number of unique households that received their initial assistance in the current reporting period	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Number of unique households that received ERA assistance by type – rent	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Number of unique households that received ERA assistance by type – rental arrears	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Number of unique households that received ERA assistance by type – utilities/home energy bills	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)

Portal Tab	Data Element	Requirements for Tribe, TDHE, and the DHHL Recipients
	Number of unique households that received ERA assistance by type – utilities/home energy arrears	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Number of unique households that received ERA assistance by type – other expenses related to housing	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Number of unique households that received ERA assistance by type – housing stability services	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Total Amount of ERA Funds Paid to or for Participant Households	Required (Total figure only, without reporting by race, ethnicity or gender of the primary applicant.)
	Amounts Paid (Expended) and Amounts Approved (Obligated for Payment) in the quarter (items j through n in this section)	Required
Performance and Financial Reporting	Performance Narrative	Required
	Narrative on Effective Practices	Required
	Data points as required on the SF-425: • Total award amount (pre-populated) • Cumulative amount of Award Obligated as of the end of the Reporting Period • Cumulative amount of Award Obligated by not Expended as of the end of the Reporting Period • Cumulative amount of Award Expended as of the end of the Reporting Period • Amount of award Unobligated as of the end of the Reporting Period Other data points: • Current Quarter Obligations • Current Quarter Expenditures	Required
Report Certification and Submission	Certify and Submit	Required

Table A-2
State, Local and Territorial ERA Recipients
Required Reporting Elements for ERA Quarterly Reports

Guidance Section / Portal Tab	Reporting Item	Requirements for State, Local and Territorial Recipients
Recipient Profile	All components listed within section / portal tab	Required
Project Overview	All components listed within section / portal tab	Required
Project Data and Participant Demographics	Number of unique households that completed and submitted an application for ERA Assistance	Required, including demographic data breakdown
	Number of unique households that received assistance of any kind	Required, including demographic data breakdown
	Number of unique households that received their initial ERA assistance in the current reporting period	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – rent	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – rental arrears	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – utilities/home energy bills	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – utilities/home energy arrears	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – other expenses related to housing	Required, including demographic data breakdown
	Number of unique households that received ERA assistance by type – housing stability services	Required, Do not provide demographic data breakdown
	Number of unique households at certain income levels: less than 30% of Area Median Income	Required, including demographic data breakdown
	Number of unique households at certain income levels: between 30 and 50% of Area Median Income	Required, including demographic data breakdown
	Number of unique households at certain income levels: between 50 and 80% of Area Median Income	Required, including demographic data breakdown
	Total number of recipient households whose income eligibility was determined based on	Required, including demographic data breakdown

Guidance Section / Portal Tab	Reporting Item	Requirements for State, Local and Territorial Recipients
	their eligibility for other federal benefit programs	
	Total number of recipient households whose income eligibility was determined using a fact-based proxy	Required, including demographic data breakdown
	Total amount of ERA award paid to or for participant households	Required, including demographic data breakdown
	Average number of months of rent or utility/home energy payments covered for each participant household	Required, including demographic data breakdown
	Amounts Paid (Expended) and Amounts Approved (Obligated for Payment) in the quarter (items j through n in this section)	Required
Performance and Financial Reporting	Performance narrative	Required
	Narrative on effective practices	Required
	Data points as required on the SF-425: • Total award amount (pre-populated) • Cumulative amount of Award Obligated as of the end of the Reporting Period • Cumulative amount of Award Obligated by not Expended as of the end of the Reporting Period • Cumulative amount of Award Expended as of the end of the Reporting Period • Amount of award Unobligated as of the end of the Reporting Period Other data points: • Current Quarter Obligations • Current Quarter Expenditures	Required
	Participant Household Payment Data File	Required
Report Certification and Submission	Certify and Submit	Required

Appendix 2 – ERA Program Terminology

Who is a Recipient / Grantee?
A Recipient (also referred to as a Prime Recipient) is an entity that received an ERA1 award directly from Treasury pursuant to section 501 of the Consolidated Appropriations Act, 2021 or received an ERA2 award directly from Treasury pursuant to section 3201 of the American Rescue Plan Act (ARPA):

Recipients / Grantees of ERA1 Awards:
- All 50 States
- Units of local government with more than 200,000 residents
- The District of Columbia
- U.S. Territories
- Tribal Governments or Tribally Designated Housing Entities, as applicable
- The Department of Hawaiian Home Lands (DHHL)

Recipients / Grantees of ERA2 Awards:
- All 50 States
- Units of local government with more than 200,000 residents
- The District of Columbia
- U.S. Territories

What is an ERA1 award?
Awards provided by Treasury pursuant to section 501 of the Consolidated Appropriations Act, 2021.

What is an ERA2 award?
Awards issued by Treasury pursuant to section 3201 of the American Rescue Plan Act.

What is a Subrecipient in the context of ERA Reporting?
For the purposes of ERA reporting, a subrecipient is an entity or individual to which an ERA recipient / grantee issues a subaward.

What is a Contractor?
Contractors are entities that receive a contract from the ERA Recipient / grantee for the purpose of obtaining goods and services to implement the ERA award.

What is a Beneficiary in the context of ERA reporting?
For the purposes of ERA reporting, Beneficiaries are entities or individuals that receive direct payments from the ERA Recipient / grantee or its Subrecipient(s). Beneficiaries may be a household/tenant, a landlord, a utility provider, or vendor for other related housing expenses (e.g., for internet services and hotel stays).

What are ERA Financial Services in the context of ERA program reporting?
Financial Services are payments of ERA funds by an ERA Recipient / grantee or its Subrecipient(s) for rent, rental arrears, utility/home energy assistance or utility/home energy assistance arrears of the ERA program participant households.

What are Housing Stability Services in the context of ERA program reporting?
Housing Stability Services are services for which the ERA Recipient / grantee or its Subrecipient(s) use(s) ERA funds to pay a third party that provides housing assistance services for a participant household.

What is a Fact-Based Proxy for Determining Participant Income Eligibility?
A Fact-Based Proxy as described in FAQ #4 dated May 7, 2021, is a written attestation from the applicant as to household income without further documentation of income. An ERA Recipient / grantee may rely on such an attestation from the applicant if the ERA Recipient / grantee also uses any reasonable fact-specific proxy for household income, such as reliance on data regarding average incomes in the household's geographic area.

What is an obligation?
For purposes of ERA reporting, an obligation is a commitment to pay a third party with ERA award proceeds based on a contract, subaward, direct payment, or other arrangement.

What is an expenditure?
For purposes of ERA reporting, an expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).

What is an ERA Project?
Each ERA award is considered one project for reporting purposes. ERA Recipients / grantees that received ERA1 and ERA2 awards are considered to be administering two projects – one under the ERA1 award and the second project under the ERA2 award.

What is a contract?
A contract is an obligation to an entity associated with an agreement to acquire goods or services.

What is a direct payment?
A direct payment is a disbursement (with or without an existing obligation) to an entity or individual that is not associated with a contract or subaward. Examples of direct payments are a benefit payment to a household/tenant, a landlord, a utility provider, and a payment to a vendor for other related housing expenses (e.g., for internet services and hotel stays).

What is the primary place of performance for a contract or a subaward?
The primary place of performance is the address where the predominant performance of the contract or subaward will be accomplished.

What is the period of performance start date and end date for a contract or a subaward?

The period of performance start date is the date on which efforts begin or the contract or subaward is otherwise effective. The period of performance end date is the date on which all effort is completed, or the contract or subaward is otherwise ended.

What is the ERA Recipient's / Grantee's designated ERA1 or ERA2 Authorized Representative for Reporting?

The Recipient's designated Authorized Representative for Reporting is the individual designated by the Recipient / Grantee as having authority to certifying and submit official reports on behalf of the Recipient (a governmental entity administering the specific ERA1 or ERA2 award).

What is the ERA Recipient's / Grantee's designated ERA1 or ERA2 Point of Contact for Reporting?

The Recipient's designated ERA1 or ERA2 Point of Contact for Reporting is the individual designated by the Recipient / grantee who is responsible for receiving official Treasury notifications about program reporting including alerts about upcoming reporting, requirements, and deadlines. The ERA1 or ERA2 Point of Contact for Reporting is also responsible for completing the reports for the Recipient / grantee.

What is a Redirect of Award Funds?

A redirect of award funds occurs when a locality receives an ERA award and subsequently transfers 100% of the ERA award funds received from Treasury to its eligible State. In this situation, the redirect of award funds is finalized when the locality has submitted the relevant redirection documentation to Treasury and Treasury has provided confirmation of acceptance of such documentation. At that time, the locality's ERA award is cancelled, and the locality has no further legal obligation to Treasury under the ERA award. The State's ERA award is modified by the amount of the funds transferred by the local government and the State is responsible as the recipient for reporting on the use of the transferred award funds, as such funds are now subject to the requirements set forth in the ERA Award Terms and Conditions previously accepted by the State in connection with its ERA award.

Appendix 3 – Race, Ethnicity and Gender Categories for Reporting Disaggregated Counts of ERA Project Participants

State, Local and Territorial Recipients receiving ERA1 or ERA2 awards are required to report total (aggregate) counts of the number of ERA Project participants over several factors such as the number of applications received and approved and the number of participants receiving each type of authorized ERA assistance, so forth in each quarterly report and the ERA1 Final Report. These Recipients must also report the figures disaggregated by three demographic characteristics of the head of each participating household. The primary demographic characteristics – race, ethnicity and gender – and each required subcategory are listed below.

Race

American Indian or Alaska Native
Asian
Black or African American
Mixed Race
Native Hawaiian or Other Pacific Islander
White
Declined to Answer
Data Not Collected

Ethnicity

Hispanic or Latino
Not Hispanic or Latino
Declined to Answer
Data Not Collected

Gender

Female
Male
Non-binary
Declined to Answer
Data Not Collected

Appendix 4 – Expenditure Categories and Payee Types

The following are several key terms helpful for ERA1 and ERA2 Recipient / Grantee data collection and reporting.

Allowed Expenditure Categories

- Financial Assistance: Rent
- Financial Assistance: Rental arrears
- Financial Assistance: Utility/home energy costs
- Financial Assistance: Utility/home energy costs arrears
- Financial Assistance: Other housing costs
- Financial Assistance: Housing Stability Services
- Administrative Costs

Payee Types

- Tenant
- Landlord or Owner
- Utility / Home Energy Service Provider
- Other Housing Services and Eligible Expenses Provider

Appendix 5 – Administration and Compliance Information for ERA1 and ERA2 Award Recipients

Background Information

- Guidance including Frequently Asked Questions and Fact Sheets

Administration and Compliance

- ERA1 and ERA2 Award Terms and Conditions which include important details for Recipients such as: Allowable uses of funds; Allowable administrative costs; Reporting; Maintenance of and Access to Records; Compliance with Applicable Laws and Regulations and other topics (this list of topics is only illustrative of topics covered in the Award Terms and Conditions).

- ERA1 award terms (revised 3/26/2021).

- ERA2 award terms with detailed information on such topics as allowable uses of funds.

- Regulatory Requirements under the Uniform Guidance (2 CRF Part 200): The ERA1 and ERA2 awards are generally subject to the requirements set forth in the Uniform Guidance. In all instances, Recipients should review the Uniform Guidance requirements applicable to its use of ERA1 or ERA2 award funds. Recipients should consider how and whether certain aspects of the Uniform Guidance apply.

- Single Audit Requirements: Recipients and Subrecipients that expend more than $750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements. Recipients and subrecipients may also refer to the implementing guidance on OMB's website, the OMB Compliance Supplements for audits of federal funds, and related guidance at, and the Federal Audit Clearinghouse to see examples and single audit submissions.

- Civil Rights Compliance: Unless exempted, recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) 42 U.S.C. §§ 2000d et seq., and Treasury's implementing regulations, 31 CFR

Part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. § 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. §§1681 et seq., and the Department's implementing regulations, 31 CFR Part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. §§ 6101 et seq., and Treasury's implementing regulations at 31 CFR Part 23. In order to carry out its enforcement responsibilities, under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR Part 22, and the Department of Justice (DOJ) regulations, Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR Part 42, provide for the collection of data and information from recipients (see 28 CFR § 42.406). Treasury will request recipients to submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status.

Additional Helpful Information

- Emergency Rental Assistance Program Federal Assistance Listing (CFDA Number 21.023) as posted on SAM.gov. The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The Assistance Listing Number (ALN) is the unique 5-digit number assigned to identify a federal assistance listing and can be used to search for federal assistance program information, including funding opportunities, spending on USASpending.gov, or audit results through the Federal Audit Clearinghouse.

Appendix 6 – Required ERA1 and ERA2 Monthly Reports

State, Local, and Territorial ERA1 and ERA2 Recipients must submit brief monthly reports through June 30, 2022. This requirement is subject to change and Treasury may require submission of additional Monthly Reports beyond the March 2022 reporting period as needed.

Note: Tribes, TDHEs and DHHL Recipients are not required to submit monthly reports.

The required monthly consist of two data elements as described below. Recipients must submit the monthly reports via the Treasury portal by the 15th day of the month following the reporting period.

Required ERA1 and ERA2 Monthly Reporting Data Elements and Definitions		
Equivalent on Quarterly Report	**Element**	**Definition**
See "Project Data and Participant Demographics" Tab	Number of Unique Households that Received ERA Assistance of Any Kind in the Reporting Period	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 award in the reporting period. This number should capture all previously-approved applicants receiving assistance from [month day 1 – month day 30, 20XX], as well as new applicants approved in the month with assistance received and/or paid in from [month day 1 – month day 30, 20XX]. Please enter "0" if the grantee has not experienced any new activity on this data element during [month day 1 – month day 30, 20XX] reporting period.

Required ERA1 and ERA2 Monthly Reporting Data Elements and Definitions		
Equivalent on Quarterly Report	**Element**	**Definition**
See "Project Data and Participant Demographics" Tab	Total Amount of ERA Award Funds Paid to or for Participant Households in the Reporting Period	The total dollar amount of ERA award funds paid under the ERA Project to or for participant households including payments for rent, rental arrears, utility/home energy costs, utility/home energy cost arrears, and other housing services and eligible expenses in the [month day 1 – month day 30, 20XX] reporting period. This does not include funds paid for Housing Stability Services. Please enter "0" if the grantee has not experienced any new activity on this data element during reporting period.

Appendix 7 – Applicable Limitations on Administrative Expenses

The following Treasury FAQ addresses the applicable limitation on uses of ERA1 and ERA2 award funds for administrative expenses.

Under ERA1, not more than 10 percent of the amount paid to a Recipient (i.e., grantee) may be used for administrative costs attributable to providing financial assistance and housing stability services to eligible households. Under ERA2, not more than 15 percent of the amount paid to a grantee may be used for administrative costs attributable to providing financial assistance, housing stability services, and other affordable rental housing and eviction prevention activities.

The revised award term for ERA1 issued by Treasury permits recipients to use funds provided to cover both direct and indirect costs. A grantee may permit a subrecipient to incur more than 10 or 15 percent, as applicable, of the amount of the subaward issued to that subrecipient as long as the total of all administrative costs incurred by the grantee and all subrecipients, whether as direct or indirect costs, does not exceed 10 or 15 percent, as applicable, of the total amount of the award provided to the grantee from Treasury.

Further, the revised award term for ERA1 no longer requires grantees to deduct administrative costs charged to the award from the amount available for housing stability services. Rather, any direct and indirect administrative costs in ERA1 must be allocated by the grantee to either the provision of financial assistance or the provision of housing stability services. For ERA2, any direct and indirect administrative costs must be allocated by the grantee accordingly for the provision of financial assistance, housing stability services, and other affordable rental housing and eviction prevention activities. As required by the applicable statutes, not more than 10 percent of funds received by a grantee may be used to provide eligible households with housing stability services (discussed in FAQ 23). To the extent administrative costs are not readily allocable to one or the other of these categories, the grantee may assume an allocation of the relevant costs of 90 percent to financial assistance and 10 percent to housing stability services.

Grantees may apply their negotiated indirect cost rate to the award, but only to the extent that the total of the amount charged pursuant to that rate and the amount of direct costs charged to the award does not exceed 10 percent of the amount of the award for ERA1 or 15 percent of the amount of the award for ERA2.

Please see Treasury's ERA Frequently Asked Questions (FAQs) under the Guidance section on the Emergency Rental Assistance Program page for more information on administrative expenses and other important topics.

Appendix 8 – Background on Annual Civil Rights Compliance and Reporting

Treasury will request information on each Recipients' compliance with Title VI of the Civil Rights Act of 1964 (Title VI) on an annual basis. This information may include a narrative describing the Recipient's compliance with Title VI, along with other questions and assurances. Treasury currently plans to require this additional information as part of one the scheduled quarterly reports. Treasury will provide additional instructions and guidance on requirements for the Civil Rights reporting as it become available. This collection does not apply to Tribal Governments.

Civil Rights Compliance: Unless exempted, recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) 42 U.S.C. §§ 2000d et seq., and Treasury's implementing regulations, 31 CFR Part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. § 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. §§1681 et seq., and the Department's implementing regulations, 31 CFR Part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. §§ 6101 et seq., and Treasury's implementing regulations at 31 CFR Part 23. In order to carry out its enforcement responsibilities, under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR Part 22, and the Department of Justice (DOJ) regulations, Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR Part 42, provide for the collection of data and information from recipients (see 28 CFR § 42.406). Treasury will request non-Tribal recipients to submit data for post award compliance reviews, including information such as a narrative describing their Title VI compliance status. (see page 48-49).

Appendix 9 -- Scenarios on Reporting an ERA Recipient's Allocations of ERA1 and ERA2 funds to Subrecipients, Contractors and Direct Payees (Beneficiaries)

Each ERA Recipient must report on its uses of ERA funds. This includes reporting on all the Recipients' obligations to subrecipients, contractors and direct payees and the associated expenditures on subawards, contracts and direct payments.

In general, each ERA Recipient must report the following information for each of its ERA awards (ERA Project) in the reporting quarter.

1. The ERA Recipient's obligations of $30,000 or more and related expenditures.
    a. Subawards (issued to Subrecipients) by the Prime Recipient valued at $30,000 or more
        i. Obligations (individually reported as applicable) on the Subrecipients, Contractors and Beneficiaries Tab
        ii. Related expenditures (individually reported) made by the subrecipient on the Expenditures Tab under the Expenditures Associated with the ERA Recipient's Subawards, Contracts and Direct Payments Valued at $30,000 or More section.
    b. Contracts (issued to Contractors) by the Prime Recipient valued at $30,000 or more.
        i. Obligations (individually reported as applicable) on the Subrecipients, Contractors and Beneficiaries Tab
        ii. Related expenditures (individually reported) made by the contractor on the Expenditures Tab under the Expenditures Associated with the ERA Recipient's Subawards, Contracts and Direct Payments Valued at $30,000 or More section.
    c. Direct Payments (including direct payments issued to Beneficiaries) by the Prime Recipient valued at $30,000 or more (not including benefit payments to individuals who tenants or unincorporated small landlords, regardless of the amount).
        i. Obligations (individually reported) on the Subrecipients, Contractors and Direct Payments Tab
        ii. Related Expenditures will be the same as the obligation amount. This will be reported on the Expenditures Tab under the Expenditures Associated with the ERA Recipient's Subawards, Contracts and Direct Payments Valued at $30,000 or More section.

2. For subawards, contracts and direct payments to direct payees (including to beneficiaries) valued at less than $30,000, report the aggregate amount of all obligations and aggregated amount of all expenditures. This reporting must be performed up to 24 times (reported by 8 Expenditure Category types across 3 Aggregate Types). This will

be reported on the Expenditures Tab under the Total of all Obligations and Total of all Expenditures Associated with the ERA Recipient's Subawards, Contracts, and Direct Payments Valued at Less than $30,000 section.

3. For all direct payments to individuals (including individuals (tenants) or unincorporated small landlords), report the aggregate amount of all obligations and aggregate amount of all expenditures. This reporting must be performed up to 8 times (reported by 8 Expenditure Category types). This will be reported on the Expenditures Tab under the Recipient Obligations and Expenditures (Payments) to Individuals (Beneficiaries) section.

The following brief examples present separate scenarios in which an ERA Recipient obligates funds to a Subrecipient, Contractor or Beneficiary and records the associated expenditures. In general, the scenarios illustrate the steps of creating Subrecipient, Contractor and Beneficiary records; recoding the obligating the ERA funds via a corresponding subaward, contract or direct payment; and recording the expenditure of the funds and required details on the appropriate Treasury portal screen.

Each scenario presents a brief statement of the reporting requirement for each transaction and a bulleted list of required actions for reporting the required details on the Treasury portal screens (or by using the bulk upload functionality).

EXAMPLE 1 ***State A (the ERA Recipient) issues a subaward in the amount of $1,000,000 to Blue County on February 22, 2021***
REPORTING REQUIREMENT
The ERA Recipient must create a Subrecipient record and a Subaward record in Treasury's portal when it obligates $30,000 or more of ERA funds via a subaward, contract, or direct payment. It must record this information in the quarter when it obligated the ERA funds.
ACTION REQUIRED
• State A must create a Subrecipient Record for Blue County on the "Subrecipient, Contractor, Direct Payee" tab in Treasury's portal. It must use the "Subaward, Contract, Direct Payment" tab to create a subaward record {Subaward A} and record the $1,000,000 obligation issued to Blue County. • Note, State A may opt to provide the required information via the bulk upload function in Treasury's portal.

EXAMPLE 2

State A modifies the pre-existing subaward with Blue County with an additional $10,000,000 obligation on May 1, 2021

REPORTING REQUIREMENT

The ERA Recipient must record modifications to existing subawards, contracts, and direct payments in Treasury's portal in the quarter when it made the modification.

ACTION REQUIRED

- State A has previously created a Subrecipient Record for Blue County in the earlier quarter. Therefore, there is no need for it to re-enter the information about Blue County or modify the existing Subrecipient Record in any way (unless there was a change to Blue County's profile information).
- State A must record the additional $10,000,000 obligated to Blue County by updating the existing {Subaward A} record associated with the original Blue County obligation on the "Subawards, Contracts and Direct Payments" tab. The State updates the existing {Subaward A} by updating the obligation amount. Treasury's portal will reflect a total subaward amount of $11,000,000 under {Subaward A} for Blue County for Q1 and Q2.

EXAMPLE 3

State A pays Jane Jones $5,000 for professional consulting services on March 15, 2021. The services were provided from March 1 through March 15.

REPORTING REQUIREMENT

The ERA Recipient must report the payment for Ms. Jones' services among the aggregate expenditures for contracts less than $30,000.

ACTION REQUIRED

- Given that the $5,000 fee paid to Jane Jones for consulting services is less than $30,000, State A does not create a record for the "Contractor" Jane or for the associated "Contract" for this expenditure.
- State A must record the $5,000 payment to Jane Jones for the consulting services using the "Aggregate Expenditures Associated with Subawards, Contracts or Direct Payments less than $30,000" screen in the Expenditures tab. State A characterizes

the expenditure category as “Administrative Cost” and will record both the obligation and expenditure in aggregate.

- Note, State A may provide the required information via the bulk upload function in Treasury’s portal.

EXAMPLE 4

Blue County paid $350,000 in ERA funds to beneficiaries for rent payments in the month of March. The entire $350,000 in rent payments is in the form of payments less than $30,000 to individuals who are tenants or unincorporated small landlords. These expenditures are associated with State A’s $1,000,000 subaward issued to Blue County on February 22, 2021.

REPORTING REQUIREMENT

The ERA Recipient must record its Subrecipients’ expenditures of ERA funds quarterly. Recording the expenditures links the expenditures to the associated subaward and to the related obligations under the subaward.

ACTION REQUIRED

- State A must report Blue County’s expenditure of $350,000 using the “Expenditures Associated with the ERA Recipient’s Subawards, Contracts and Direct Payments Valued at $30,000 or More” screen and selecting “Financial Assistance: Rent” as the expenditure category in the “Expenditures” tab.
- State A must associate this expenditure with {Subaward A} by providing the appropriate Subaward ID or Subaward Number for Blue County.
- State A must also report the expenditure start and end dates.
- Note, State A may provide the required information via the bulk upload function in Treasury’s portal.

EXAMPLE 5

Blue County entered into a $50,000 contract with Legal Services Office, a local nonprofit, on April 5 for six months of work providing Housing Stability Services as part of State A’s ERA Project. On August 15, Blue County paid Legal Services $18,000 for its work in over the period April, May and June.

REPORTING REQUIREMENT
An ERA Recipient is required to report its obligations associated with its First Level Subrecipients only, with no reporting on obligations made by subrecipients to second-level entities. However, ERA Recipients must report First Level Subrecipient's expenditures. In this scenario, Blue County is a First Level Subrecipient. Therefore, State A must report on Blue County's expenditures concerning its contracted services from Legal Services Office.
5a) Blue County contracted with Legal Services for $50,000 on May 5
ACTION REQUIRED
• State A does **not** create records for Blue County's contract with Legal Services. • State A must report Blue County's expenditure of $18,000 using the "Expenditures Associated with the ERA Recipient's Subawards, Contracts and Direct Payments Valued at $30,000 or More" screen and selecting "Housing Stability Services" as the expenditure category in the "Expenditures" tab • State A must associate this expenditure with {Subaward A} by providing the appropriate Subaward ID or Subaward Number for Blue County. • State A must also report expenditure start and end dates. • Note, State A may provide the required information via the bulk upload function in Treasury's portal.
5b) Blue County pays Legal Services Office another $22,000 for its housing stability services on December 10.
ACTION REQUIRED
• State A does **not** create records for Blue County's contract with Legal Services. • State A must report Blue County's expenditure of $22,000 using the "Expenditures Associated with the ERA Recipient's Subawards, Contracts and Direct Payments Valued at $30,000 or More" screen and selecting "Housing Stability Services" as the expenditure category in the "Expenditures" tab • State A must associate this expenditure with {Subaward A} by providing the appropriate Subaward ID or Subaward Number for Blue County. • State A must also report expenditure start and end dates. • Note, State A may provide the required information via the bulk upload function in Treasury's portal.

EXAMPLE 6 ***Blue County bought five laptop computers from Technology Firm on May 1. The payment amount was $10,000.***
REPORTING REQUIREMENT
ERA Recipients must report First Level Subrecipient's expenditures. In this scenario, State A is the Recipient / Grantee and Blue County is a First Level Subrecipient. Therefore, State A must report on Blue County's expenditures in purchasing the laptops.
ACTION REQUIRED
• State A records the expenditure of $10,000 using the "Expenditures Associated with Subawards, Contracts and Direct Payments Valued at $30,000 or More" screen and selects "Administrative Costs" as the expenditure category in the "Expenditures" tab. When reporting "Administrative Costs", State A will also be required to provide a brief description/reason on the costs incurred. • State A must associate this expenditure with {Subaward A} by providing the appropriate Subaward ID or Subaward Number for Blue County. • State A must also report expenditure start and end dates. • Note, State A may provide the required information via the bulk upload function in Treasury's portal.

EXAMPLE 7   ***State A provides ERA services directly in some portions of the state. It contracted with Marketing Firm A to inform residents and landlords about the State's ERA program for $75,000 and paid a total of $545,000 in rent as direct payments to individual beneficiaries (tenants or unincorporated small landlords) in March, as described below. State A also paid the following rent arrears payment checks to Landlord Business, an individual corporate landlord, in March: $15,000; $7,000 and $10,000 (Total: $32,000).***
REPORTING REQUIREMENT
The ERA Recipient must record its expenditures of ERA funds quarterly. The ERA Recipient must create a Subrecipient record and a Subaward record in Treasury's portal when it obligates $30,000 or more of ERA funds via a subaward, contract and so forth. It must also report all Direct Payments to individuals (including individuals (tenants) and unincorporated small landlords) regardless of the amount of the ERA benefit payment. It must record this information in the quarter when it obligated the ERA funds.   **Guidance from Special Reporting Tip: Reporting Any Payments to Individuals**[7] – Payments from the ERA Prime Recipient to individuals under an ERA Project – regardless of the amount – should be reported via the "Aggregate Disbursements to Individuals" bulk upload file or the equivalent on-screen "Payments to Individuals" section without individual unique identifiers but labeled with expenditure category (for example, "Financial Assistance: Rent" or "Administrative Costs"). An individual is unincorporated and, for example, reports rental income to the IRS on the Form 1040, *U.S. Individual Income Tax Return,* Schedule E, *Supplemental Income and Loss*, under a personal tax identification number such as a Social Security Number rather than an Employer Identification Number (EIN) issued by the IRS.
7a) State A entered into a $75,000 contract with Marketing Firm A to publicize the State's ERA program in March.
ACTION REQUIRED
• State A must create a Contractor profile for Marketing Firm A on the "Subrecipient, Contractor and Beneficiary" tab in Treasury's portal.

[7] This reporting requirement is similar to the Treasury CARES Act Coronavirus Relief Fund reporting in GrantSolutions

- State A It must use the “Subawards, Contracts and Direct Payments” tab to create a Contract record {Contract A} with Marketing Firm A and record the $75,000 obligation.
- No additional steps are required If there are no expenditures under {Contract A} in the reporting period.
- Note, State A may provide the required information via the bulk upload function in Treasury’s portal.

7b) State A paid $545,000 in ERA funds to beneficiaries for rent payments in the month of March. The entire $545,000 in rent payments is in the form of payments less than $30,000 to individual beneficiaries (tenants or unincorporated small landlords).

ACTION REQUIRED

- State A does not create a “Beneficiary” profile for any of the individual beneficiaries (tenants or unincorporated small landlords) irrespective of the amount of the ERA benefits received.
- State A reports the $545,000 in direct payments using the “Recipient Obligations and Expenditures (Payments) to Individuals (Beneficiaries)” screen and selects “Financial Assistance: Rent” as the expenditure category in the “Expenditures” tab.
- Note, State A may provide the required information via the bulk upload function in Treasury’s portal.

7c) State A paid the following rent arrears payments to Landlord Business, a corporate landlord, in March: $32,000 paid out in 3 checks ($15,000; $7,000 and $10,000).

REPORTING REQUIREMENT

Guidance from Special Reporting Tip: Reporting ERA Amounts of $30,000 or More Paid to Business, Corporations, or Non-Profits -- When an ERA Recipient pays $30,000 or more in ERA Financial Assistance to a business, corporation, or non-profit entity that is receiving the payment exclusively as a beneficiary of the program (excluding individuals (tenants) and small business and unincorporated small landlords as noted above), the ERA Recipient must create a beneficiary profile record that includes the entity’s DUNS or Unique Entity Identifier (UEI) number (where registered in SAM.gov), the Taxpayer Identification Number/Employer Identification Number (TIN/EIN, not SSN), the legal name, the entity type (for example, “For-profit Organization”), and the legal address (usually the headquarters location corresponding with the TIN/EIN reported and registration required for a DUNS or SAM.gov). Until Treasury posts an updated reporting screen, ERA Recipients are instructed to answer “N/A” to the question, “Is the subrecipient registered in SAM.gov?” for any non-individual beneficiaries to enable report acceptance by Treasury’s portal and satisfy the mandatory data fields. The answer would be “N/A” even if the entity is not registered in

SAM.gov and the recipient is using a TIN/EIN for reporting. Treasury apologizes for this inconvenience. The ERA Recipient must then follow the normal procedure for setting up a Direct Payment record on the "Subawards, Contracts, Direct Payments" tab as outlined in the reporting guidance.
ACTION REQUIRED
• State A must create a Beneficiary Record for Landlord Business on the "Subrecipients, Contractors and Beneficiaries" tab. • State A must create a Direct Payment Record {Direct Payment B} for Landlord Business on the "Subawards, Contracts, and Direct Payment" tab in Treasury's portal, and record the $32,000 payment in March. • State A records the expenditure either as a lumpsum of $32,000 or separate transactions using the "Expenditures Associated with Subawards, Contracts and Direct Payments Valued at $30,000 or More" screen and selects "Financial Assistance: Rental Arrears" as the expenditure category in the "Expenditures" tab. • State A must associate this expenditure with {Direct Payment B} by providing the appropriate Direct Payment ID or Direct Payment Number for Landlord Business. • State A must also report expenditure start and end dates (as applicable). • Note, State A may provide the required information via the bulk upload function in Treasury's Portal.

Appendix 10 – Total Quarterly Obligations and Expenditures Associated with the ERA Recipient's Subawards, Contracts and Direct Payments Valued at Less than $30,000

Example of Reporting of Aggregate Expenditures associated with obligations of less than $30,000. The example shows a sample grantee's reporting of aggregated amounts expended, categorized by Expenditure Category and Transaction Type.

Project Name	Expenditure Category	Transaction Type	Total Quarterly Obligation Amount	Total Quarterly Expenditure Amount
ERA Test Project	Financial Assistance: Rent	Aggregate of Contracts Awarded for less than 30000	56266	82084
ERA Test Project	Financial Assistance: Rental Arrears	Aggregate of Contracts Awarded for less than 30000	26425	36252
ERA Test Project	Financial Assistance: Utility/Home Energy Costs	Aggregate of Contracts Awarded for less than 30000	16974	78922
ERA Test Project	Financial Assistance: Utility/Home Energy Costs Arrears	Aggregate of Contracts Awarded for less than 30000	14108	6976
ERA Test Project	Financial Assistance: Other Housing Costs	Aggregate of Contracts Awarded for less than 30000	13722	81841
ERA Test Project	Housing Stability Services (Including Eviction Prevention/Diversion)	Aggregate of Contracts Awarded for less than 30000	90056	57870
ERA Test Project	Administrative Costs	Aggregate of Contracts Awarded for less than 30000	44621	21630
ERA Test Project	Financial Assistance: Rent	Aggregate of Subawards awarded for less than 30000	37604	77390
ERA Test Project	Financial Assistance: Rental Arrears	Aggregate of Subawards awarded for less than 30000	47964	42235
ERA Test Project	Financial Assistance: Utility/Home Energy Costs	Aggregate of Subawards awarded for less than 30000	28969	58445
ERA Test Project	Financial Assistance: Utility/Home Energy Costs Arrears	Aggregate of Subawards awarded for less than 30000	49835	75677
ERA Test Project	Financial Assistance: Other Housing Costs	Aggregate of Subawards awarded for less than 30000	76899	59797
ERA Test Project	Housing Stability Services (Including Eviction Prevention/Diversion)	Aggregate of Subawards awarded for less than 30000	10406	20818
ERA Test Project	Administrative Costs	Aggregate of Subawards awarded for less than 30000	33439	88904
ERA Test Project	Financial Assistance: Rent	Aggregate of Direct Payments less than 30000	67150	55600
ERA Test Project	Financial Assistance: Rental Arrears	Aggregate of Direct Payments less than 30000	92651	9410
ERA Test Project	Financial Assistance: Utility/Home Energy Costs	Aggregate of Direct Payments less than 30000	60999	82273
ERA Test Project	Financial Assistance: Utility/Home Energy Costs Arrears	Aggregate of Direct Payments less than 30000	95224	26947
ERA Test Project	Financial Assistance: Other Housing Costs	Aggregate of Direct Payments less than 30000	29109	76307
ERA Test Project	Housing Stability Services (Including Eviction Prevention/Diversion)	Aggregate of Direct Payments less than 30000	21683	7295
ERA Test Project	Administrative Costs	Aggregate of Direct Payments less than 30000	18785	7645

Appendix 11 – Recipient Obligations and Expenditures (Payments) to Individuals (Beneficiaries)

Example of reporting aggregate expenditures (payments) to individuals categorized by Expenditure Category.

Project Name	Expenditure Category	Total Quarterly Obligations	Total Quarterly Expenditures
ERA Test Project	Financial Assistance: Rent	54858	46629
ERA Test Project	Financial Assistance: Rental Arrears	62538	53157
ERA Test Project	Financial Assistance: Utility/Home Energy Costs	71293	60599
ERA Test Project	Financial Assistance: Utility/Home Energy Costs Arrears	81275	69083
ERA Test Project	Financial Assistance: Other Housing Costs	92653	78755
ERA Test Project	Housing Stability Services (Including Eviction Prevention/Diversion)	105624	89781
ERA Test Project	Administrative Costs	8880	1448

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