# Revision History

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<th>Version</th>
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<td>6/30/2021</td>
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<tr>
<td>V2.0</td>
<td>9/24/2021</td>
<td>• General clarifications</td>
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<tr>
<td></td>
<td></td>
<td>• Realligned section titles and data elements to match Treasury’s Portal</td>
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<tr>
<td></td>
<td></td>
<td>• Incorporated additional information on requirements for reporting on obligations, expenditures, subawards, contracts, and direct payments</td>
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<tr>
<td></td>
<td></td>
<td>• Updated tables of reporting deadlines</td>
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<tr>
<td></td>
<td></td>
<td>• Provide clarifications on financial reporting, including requirements concerning submitting the standard Federal Financial Report form (SF-425)</td>
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<tr>
<td>V2.1</td>
<td>10/07/2021</td>
<td>• Updated new Monthly Reporting dates</td>
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<tr>
<td></td>
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<td>• Clarified Appendix 1 reporting requirements</td>
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<td></td>
<td></td>
<td>• Clarified language for Housing Stability Services for all Recipient types (no demographic breakdown required)</td>
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Overview

This document provides guidance on ERA reporting requirements for all entities that received Emergency Rental Assistance (ERA) awards directly from the U.S Department of the Treasury (Treasury). This guide provides detailed information on many key topics including the reporting process, reporting periods and submission deadlines, and section-by-section guidance on completing the required quarterly report form. It also specifies the required data that each ERA Recipient must submit for monthly and quarterly reporting and discusses the required procedures and submission deadlines. The Appendices provide additional guidance and detailed information.

See the User Guide – Treasury’s Portal for Recipient Reporting, Emergency Rental Assistance Programs, for instructions on using Treasury’s portal to submit the required monthly and quarterly reports.

Definitions of Key Terms

- 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).
- 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.
- ERA1 Recipients – entities that received an ERA 1 award directly from Treasury pursuant to section 501 of the Consolidated Appropriations Act, 2021.
- ERA2 Recipients – entities that received an ERA 2 award directly from Treasury pursuant to section 3201 of the American Rescue Plan Act.
- Subrecipient – for purposes of ERA reporting in Treasury’s Portal, a subrecipient is any entity or individual to which an ERA recipient issues a contract, subaward, or direct payment. Direct payments are payments issued by the ERA recipient to a household/tenant, landlords, utility providers, or vendors for other related housing expenses (e.g., for internet services and hotel stays).

See Appendix 3 – ERA Program Terminology for more definitions.
Section I: Reporting Process

ERA1 and ERA2 Recipients must gather and track required information throughout each reporting period and submit required reports using Treasury’s Portal. Figure 1 describes, at a high-level, a general approach for preparing and submitting the required ERA reports.

Online System for Submitting Required Reports

All Recipients must submit required reports via Treasury’s Portal. Recipients also use Treasury’s Portal to submit the necessary information to receive an ERA award from Treasury. Please see the User Guide -- Treasury’s Portal for Recipient Reporting for detailed information on using the online system.

Formats for Providing Required Information for Quarterly Reports

All Recipients may provide the required reporting information by either keying-in the data manually or using the bulk upload template(s) provided by Treasury. However, as described below, Participant Household Payment Data Files must be provided via a bulk upload process.

- **Manual Data Entry.** Key-in the information to Treasury’s Portal via online fillable forms.
- **Bulk Upload via Excel/CSV Template.** Enter the required information into Excel/CSV files provided by Treasury and upload the files into the portal. Treasury will provide Recipients with pre-formatted Excel/CSV files for this purpose.
- **Upload Template for Participant Household Payment Data File.** All State, Local and Territorial Recipients must submit Participant Household Payment Data files in required format and must submit the files by upload to Treasury’s portal.
**Figure 1**  
Steps in Preparing and Submitting the Required ERA Reports

**Step 1** – 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 paid 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** – Approximately one week prior to the end of each reporting period, Treasury will distribute email notices to each Recipient’s designated Points of Contact for Reporting. The notices will alert the Recipients of the date that Treasury’s Portal will be made available for Recipient access and the report submission deadline.

**Step 3** – Recipients will need to communicate with and gather required information from their subrecipients and contractors, if applicable.

**Step 4** – The Recipient’s designated Point(s) of Contact for Reporting and Authorized Representatives for Reporting must register with ID.me before gaining access to Treasury’s Portal for submitting reports to further safeguard Recipient and beneficiary information.

**Step 5** – Recipient staff can access Treasury’s 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 any errors and completeness. Following completion of the report in Treasury’s portal, the Recipient’s designated 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 quarterly report. Good faith changes to prior submissions will generally be allowed with some exceptions.
Section II: Reporting Periods and Submission Deadlines

State, Local, and Territorial ERA Recipients are required to submit both Monthly and Quarterly Reports. Recipients must provide all required reports on each ERA1 and ERA2 award separately without commingling funds, data, or records.

Tables 1 and 2 below provide reporting submission deadlines for ERA1 and ERA2 awards respectively. The tables also present requirements and deadlines applicable to the Quarterly Reports for Tribe, TDHE, and the DHHL Recipients.

**Monthly Reports.** All State, Local, and Territorial ERA1 and ERA2 Recipients must submit brief Monthly Reports for April 2021 through March 2022. These required reports include only two data points: only: 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 8 for more information on the required Monthly Reports. Treasury may require additional Monthly Reports as needed.

Tribe, TDHE, and the DHHL Recipients are not required to provide 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.
Table 1
ERA1 Award Reports – Reporting Periods and Submission Deadlines

<table>
<thead>
<tr>
<th>State, Local, and Territorial Recipients</th>
<th>Tribe, TDHE, and the DHHL Recipients</th>
<th>Cycle</th>
<th>Calendar Quarter / Month and Year</th>
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# Table 2

**ERA2 Award Reports – Reporting Periods and Submission Deadlines**

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Section III: Section-by-Section Guidance for Completing Quarterly Reports

The required Quarterly reports consist of several modules as described below. These are: (A) Recipient Profile; (B) Projects; (C) Demographics; (D) Participant Household Payment Data File; (E) Performance and Financial Report; and (F) Certification. Please see below for an overview of each module.

Tribe, TDHE, and the DHHL Recipients must report on a subset of the otherwise required information as noted throughout this guidance. Please see Appendix 1 for a table of required items.

Module A: Recipient Profile

This module includes the following three items:

Verification of Recipient Details

Recipients must review and verify the following information which will be pre-populated on the Quarterly Report form.

- Recipient DUNS Number;
- 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 verify the names and contact information of staff previously designated as the Recipient’s ERA Account Administrator, Point(s) of Contact for Reporting and Authorized Representative(s) for Reporting.

Information on Recipient Registration with System for Award Management System (SAM.gov)

All Recipients must indicate whether they are currently registered with SAM.gov.

If a Recipient is not currently registered in SAM.gov, it must provide additional information as follows:
• 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.

**FSRS (Federal Subaward Reporting System) Reporting**

To assist in reducing ERA Recipients’ reporting burden, Treasury will provide the required information to the FSRS.gov system on behalf of the Recipient pursuant to 2 CFR Part 170, 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 but should notify Treasury of its desire to do so.

**SAM.gov Registration**

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

**Module B: Projects**

All Recipients must report details about the subject ERA1 or ERA2 Project including information on the project design and specific financial information including details on subrecipients (recipients of subawards, contracts, and direct payments) that received payments of ERA funds as well as amounts of ERA funds obligated and expended in the reporting period. For purposes of ERA reporting in Treasury’s Portal, a subrecipient is any entity or individual to which an ERA recipient issues a contract, subaward, or direct payment. Direct payments are payments issued by the ERA recipient to a household/tenant, landlord, utility provider, or vendors for other related housing expenses (e.g., for internet services and hotel stays).
The Project module involves five component steps as described briefly below. Please see the User Guide – Treasury’s Portal for Recipient Reporting for in-depth guidance on each component.

Step 1 – Create a Project – provide detailed information about the ERA1 or ERA2 Project including program design, program name, website address, geographic services area, and other details.

Step 2 – Click on the Project – Select the subject ERA1 or ERA2 Project from the My Projects section as shown on Treasury’s Portal Screen.

Step 3 – Create Subrecipient Records – Provide required information about each organization that receives ERA funds from the subject ERA1 or ERA2 Project in the reporting period. Subrecipients are entities that have received subawards, contracts, or direct payments from the Recipient.

Step 4 – Create Subaward Records – Provide required information on amounts of ERA funds provided for each subaward, contract, and direct payment.

Step 5 – Record Expenditures – Provide required information on amounts of ERA fund paid for subawards, contracts, and direct payments.
**Subrecipient --** The term "subrecipient," in the context of ERA Quarterly Reporting, is any entity or individual to which an ERA recipient issues a contract, subaward, or direct payment of $30,000 or more.

**Direct Payments --** Direct payments are payments issued by the ERA recipient to a household/tenant, landlord, utility provider, or vendor for other related housing expenses (e.g., for internet services).

**Step 1 – “Create a Project”**

Recipients should provide complete information under this step as part of its initial Quarterly Report (typically, the full Q1 report). The submitted information will carry forward and appear in the subsequent reports. Recipients may update the details in subsequent reports, as needed to reflect changes in Project design and other factors. Step 3 – Create Subrecipient Records – Provide required information about each organization that receives ERA funds from the subject ERA1 or ERA2 Project in the reporting period. Subrecipients are entities that have received subawards, contracts, or direct payments from the Recipient.

- **Recipient Project ID** (This is a string of characters created by the Recipient – such as a word or number – provided by the Recipient.)
- **Name of the subject ERA Project** (One name for the ERA1 Project and a separate name for the ERA2 Project)
- **Subject ERA Project webpage URL**;
- **Geographic Service Area for the subject ERA Project**: (This item is not applicable to Tribe, TDHE, and the DHHL Recipients)
  - State-wide;
  - County-wide;
  - City-wide; or
  - Specific Cities / Counties (listed, where necessary).
- **System for Prioritizing Assistance – Brief Description** (12,000 characters / 2,000 words or less) of the Recipient’s system for prioritizing assistance to participant households of certain incomes: 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. In addition, Recipients must provide the URL for the Recipient website where information is posted on the subject ERA Project. If the information is not posted on a website, Recipients must upload an electronic copy of public information about the subject ERA Project.
- **Brief Description of the subject ERA Project** (12,000 characters/2,000 words or less), including the details listed below:
• Performance goals;
• Major timelines;
• Key partner organizations;
• Planned outreach strategies;
• Other housing services provided;
• Housing stability services provided; and
• Other affordable rental housing and eviction prevention services provided, if applicable.

• Use of Fact-Based Proxies for Determining Eligibility. Recipients must indicate whether it uses fact-based proxies for determining income eligibility for ERA assistance, and if it does provide a brief narrative description (3,500 characters/500 words or less) of its process for using the fact-based proxies.

Step 2 – “Click on Project”

Recipients must select the subject ERA “Project Name” that the Recipient created as part of the Recipient Profile tab on the My Projects section on Treasury’s Portal to proceed.

Step 3 – “Create Subrecipient records”

All ERA1 and ERA2 Recipients must provide detailed information on financial transactions made during the reporting period as well as detailed information about each of the Recipient’s subrecipients (recipients of subawards, contracts, and direct payments) that received payments of ERA funds.

Recipients must create records within Treasury’s Portal for each subrecipient relationship that it established prior to or during the reporting period. For example, a Recipient that issued grants to ten community-based entities to provide ERA services to administer the ERA Project in their neighborhoods in the Quarter 1 reporting period should create records for each of these ten subrecipients as part of its Q1 report.

Step 4 – “Create Subaward records”

Under Step 4, Recipients must create records for each obligation that it incurred (such as the amount of the subaward, contract or direct payment awarded) during the reporting period. For example, in the scenario above, the Recipient would create records with details about each grant it awarded each of the ten community-based entities including the amount of ERA funds awarded to each of the entities.
Step 5 – “Record Expenditures”

Recipients must report information on all expenditures (payments) made during the reporting period, such as payments to subrecipients (recipients of subawards, contracts, and direct payments) whose records were created in Steps 3 and 4 above. Recipients must also report all direct payments made to entities and individuals not associated with a subaward or contract.

The required information about each expenditure varies based on the expenditure amount as explained below.

**Required information for expenditures of less than $30,000.**

All ERA1 and ERA2 Recipients must report the total (aggregate) amount of all payments made in the reporting period and all subawards, contracts, and direct payments entered in the reporting period that were for amounts less than $30,000. This information must be categorized by the three types of ERA assistance (Financial Assistance, Housing Stability Services, and Administrative Costs).

**Required information for expenditures of $30,000 or greater in the reporting period.**

All ERA1 and ERA2 Recipients must provide the details listed below about each expenditure (payment) of $30,000 or larger made to a subrecipient (recipient of a subaward, contract, or direct payment) in the reporting period. Please note a direct payment is a payment to an entity or individual not associated with a subaward or contract under the subject ERA Project in the reporting period.

- Subrecipient identifying and demographic information (e.g., DUNS number, TIN, and location);
- Award number (e.g., The ERA1 or ERA2 Recipient’s internal designation for its subawards or contracts);
- Award date, type, amount, and description;
- Payment method for the subaward, contract or direct payment (reimbursable or lump sum payment(s));
- Primary place of performance;
- Related project name(s);
- Related subaward, contract or direct payment identification number(s) (created by the recipient);
- Period of performance start date;
- Period of performance end date;
- Quarterly obligation amount;
- Quarterly expenditure amount;
- Recipient Project ID; and
- Additional subrecipient-specific indicators for select subrecipient types, where appropriate (e.g., Recipients will need to provide details on subaward compliance status and instances of noncompliance with the award terms and conditions and
indicate whether they verified prior to issuing a subaward or contract that the entities or individuals are not debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities per 2 CFR 200.214). Please see Appendix 6 for lists of required data elements per payment type.

For more information, and for guidance on using Treasury’s Portal for submitting this information, please see Appendix 5 – Expenditure Categories and Payee and Payment Types and Appendix 6 – Required Information on Expenditures and Obligations by Payment Type.

Module C: Demographics

Recipients must report detailed performance data and participant demographic information for the subject ERA1 or ERA2 Project over the reporting period. State, Local, and Territorial Recipients must also report certain data elements by Race, Ethnicity and Gender of the participant households’ primary applicant for assistance. Please see Appendix 4 for a list of the required demographic categories.

Note: Tribe, TDHE, and the DHHL Recipients are not required to report the race, gender and ethnicity data points for any of the following items.

Performance and Participant Demographic Reporting

State, Local, and Territorial Recipients must provide each of the listed measures for the reporting period as shown on Table 3 below. State, Local and Territorial Recipients must also report counts / amounts for each measure by race, ethnicity, and gender of the primary applicant for assistance. Treasury will calculate two of the measures based on information provided by the recipient. Appendix 4 includes Treasury’s definitions for relevant demographic data.
Table 3
Required ERA Performance Measures to be Reported Quarterly
by State, Local, and Territorial Recipients

<table>
<thead>
<tr>
<th>ERA Performance Measures</th>
<th>Current Quarter Total</th>
<th>Demographic Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Number of unique households that completed and submitted an application for ERA assistance</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>b. Number of unique households that received assistance of any kind</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>c. Acceptance rate of applicants for ERA Assistance</td>
<td>This element will be calculated by Treasury.</td>
<td>This information will be developed by Treasury.</td>
</tr>
<tr>
<td>d. Number of unique households that received ERA assistance by type</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>e. Number of unique participant households at certain income levels</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>f. Total amount of ERA award funds paid to or for participant households</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>g. Average amount of ERA award funds provided to or for each participant household.</td>
<td>This element will be calculated by Treasury.</td>
<td>This information will be developed by Treasury.</td>
</tr>
<tr>
<td>h. Average number of months of rent or utility/home energy payments covered for each participant household</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>i. Housing stability services</td>
<td>X</td>
<td>N/A</td>
</tr>
</tbody>
</table>
As shown on Table 4, Tribe, TDHE, and the DHHL Recipients are required to report on only five of the ERA performance measures. Tribe, TDHE, and the DHHL Recipients are not required to report the information by race, ethnicity, or gender of the primary applicant.

Table 4
Required ERA Performance Measures to be Reported Quarterly by Tribes, TDHEs, and the DHHL Recipients

<table>
<thead>
<tr>
<th>ERA Performance Measures</th>
<th>Current Quarter Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Number of unique households that completed and submitted an application for ERA assistance</td>
<td>X</td>
</tr>
<tr>
<td>b. Number of unique households that received assistance of any kind</td>
<td>X</td>
</tr>
<tr>
<td>c. Acceptance rate of applicants for ERA Assistance</td>
<td>This element will be calculated by Treasury.</td>
</tr>
<tr>
<td>d. Number of unique households that received ERA assistance by type</td>
<td>X</td>
</tr>
<tr>
<td>e. Number of unique participant households at certain income levels.</td>
<td>Not applicable for Tribes, TDHEs, and the DHHL Recipients.</td>
</tr>
<tr>
<td>f. Total amount of ERA award funds paid to or for participant household</td>
<td>X</td>
</tr>
<tr>
<td>g. Average amount of ERA funds provided to or for each participant household</td>
<td>This element will be calculated by Treasury.</td>
</tr>
<tr>
<td>h. Average number of months of rent or utility/home energy payments covered for each participant household</td>
<td>Not applicable.</td>
</tr>
<tr>
<td>i. Housing stability services</td>
<td>X</td>
</tr>
</tbody>
</table>

The following provides definitions and more information on each required measure.

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 element b(i) above.
Also, 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 five 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), with no requirement to report the information broken out by race, ethnicity, and gender of the primary applicant for assistance.

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 are not 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.

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

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.)

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.

The 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](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](https://www.huduser.gov/portal/datasets/il.html) 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 Recipient should categorize participants into an AMI category wherever they have sufficient information to do so, even though the Recipient uses a proxy to determine income eligibility.

The Recipient must report numbers in each of the five income categories for the reporting period. The Recipient 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 Recipients must report this data point, with no requirement 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.

The Recipient must report the number for the reporting period. The 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: Treasury will calculate the acceptance rate based on information submitted in items a. and b. above. Recipients are not required to calculate this item.

**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.

Recipients 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, the Recipient 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 during which the Recipient incurs a cost for providing ERA assistance (of any amount and type(s)) to a participant household. For example:

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

i. **Housing Stability Services (#)**

Note: All Recipients 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 were paid a payment for housing stability services or were otherwise provided such 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**

All Recipients must report on amounts obligated and amounts expended for certain items in the reporting period. Recipients are not required to report this information by race, ethnicity, or gender categories.

The Table 5 summarizes the data that State, Local, and Territorial Recipients must provide in this report subpart. Details about each required measure are provided below.
Table 5

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

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

All Recipients must provide the following information 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 Recipient (and its subrecipients and contractors, as applicable) under the subject ERA 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 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 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 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 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 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 Recipients may use an equivalent definition contained in existing policies and procedures, the amount obligated should reflect the amount of administrative expense the 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 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 Recipient (and its subrecipients and contractors, as applicable) approved (obligated) for housing stability services (including eviction prevention/diversion) in the reporting period.

While 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.
Module D: Performance & Financial Report

Treasury has established overarching financial reporting requirements for all State, Local, and Territorial Recipients and all Tribe, TDHE, and the DHHL Recipients. The requirements ensure maximum transparency around use of ERA award funds for the public consistent with 2 CFR 200, enable sufficient monitoring by Treasury and Treasury OIG, and align with PRAC financial reporting requirements.

Performance Reporting

The performance reporting includes a narrative on current performance and accomplishments and an option narrative on effective practices.

Narrative on Current Performance

Recipients must provide a narrative (12,000 characters/2,000 words) concerning the performance and accomplishments of the subject ERA Project. The narrative should support the performance and demographic data submitted. The narrative must include the following:

- 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; and
- Other information, as appropriate. Recipients do not need to repeat information provided in the Project Overview section above.

Narrative on Effective Practices

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

Financial Reporting

Required financial reporting includes three elements: completing and uploading PDF copies of the Federal Financial Report Standard Form 425 (SF-425 form); recording figures of amounts obligated and expended in the quarter and since receipt of award in data fields in Treasury’s portal; and submitting the Participant Household Payment Data File.

Standard Federal Financial Report

All Recipients must complete and submit the Federal Financial Report, (SF-425), in PDF format, with each Quarterly Report. The instructions to complete the SF-425 form can be here:

Recipients may use a fillable version of the SF-425 which is available for download here: https://www.archives.gov/files/nhprc/pdfs/sf-425-fillable.pdf.

The complete instructions to fill out the SF-425 form can be found at the following link: https://apply07.grants.gov/apply/forms/instructions/SF425_3_0-V3.0-Instructions.pdf.
All ERA Recipients must upload PDF file of the completed SF-425 as part of their Quarterly Reports.

All ERA Recipient must submit the following four data points (which are also found on the SF-425) via manual entry into the Treasury Portal:

- Current Quarter Obligations;
- Cumulative Obligations to Date across all reporting periods;
- Current Quarter Expenditures; and
- Cumulative Expenditures to Date across all reporting periods.

### Reminder on Limitations on Administrative Costs

Recipients are limited in the amounts of ERA1 and ERA2 funds they use for administrative costs. Please see Appendix 9 for more information on uses of award funds for Administrative Costs.

All Recipients are permitted to charge both direct and indirect costs to their ERA awards as part of administrative expenses. 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 none exists, the Recipient must provide a written notification that it elected to use the *de minimis* indirect costs rate of ten percent of the modified total direct costs, per 2 CFR 200.414(f).

### Participant Household Payment Data File

Each State, Local, and Territorial 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. See below for complete guidance on data to be included in the Quarterly PHPDF.

Note: Tribe, TDHE, and the DHHL Recipients are not required to submit Participant Household Payment Data Files.

Recipients must use a Treasury template for the PHPDF. The template is available for download from the ERA program page at [www.Treasury.gov/ERA](http://www.Treasury.gov/ERA) and from Treasury’s Portal. Please see Appendix 1 of the User Guide – Treasury’s Portal for Recipient Reporting for more information about the PHPDF and on the submission process.

Treasury’s Portal will enable Recipients to securely upload the data file as part of each Quarterly Report. **Recipients should take care to never include beneficiary names or social security numbers in the file submission, consistent with Treasury’s guidance.** Recipients are also 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.
information, and 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 Appendix 2 for additional information, guidance, and requirements for developing and submitting the PHPDF.

![Figure 2](image)

**Figure 2**

**Required Participant Household Payment Data File Elements**

Recipients must provide a Participant Household Payment Data File containing the following data on each payment made to each unique participant household that received, directly or indirectly, a disbursement of ERA funds from the subject ERA Project in the reporting period:

- Physical address of the participant household that received the payment (not P.O. Box);
- Type of Payee to whom the payment was made (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.

Recipients should include the physical address of the participant household. Do not include the address of the landlord, the utility provider, or other entity that received the payment.
Recipients should not include information on payments to Housing Stability Service providers or payments for Administrative Costs.

To the extent that the State, Local, or Territorial Recipient made multiple payments to assist tenants at the same address during the reporting period, the Recipient should include multiple data entries per household. See the following two scenarios for more information:

a) When the 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 the 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 arrear payment.

State, Local, and Territorial Recipients must provide the PHPDF via a file in a pre-defined format (to be provided by Treasury) and uploaded as part of submitting each quarterly report.

Module E: Certification

Treasury’s Portal will include 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 Quarterly Reports via the portal. Note that the certification will be the last step in the Recipients’ submission process.
Section IV: Appendices

Appendix 1 – Required Reporting Elements by ERA Recipient Type

The tables below list the specific required reporting elements for Tribe, TDHE, and the DHHL Recipients and for State, Local, and Territorial Recipients.

Required Reporting Elements – Tribe, TDHE, and the DHHL Recipients

<table>
<thead>
<tr>
<th>Guidance Section / Portal Tab</th>
<th>Data Element</th>
<th>Requirements for Tribe, TDHE, and the DHHL Recipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section III, Module A:</td>
<td>All components listed within section / portal tab</td>
<td>Required</td>
</tr>
<tr>
<td>Recipient Profile</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section III, Module B: Projects</td>
<td>All components listed within section / portal tab, including creating</td>
<td>Required (Total figure only, without reporting by race, ethnicity or gender of the</td>
</tr>
<tr>
<td></td>
<td>subrecipient profiles, creating subawards and reporting quarterly expenditures</td>
<td>primary applicant.)</td>
</tr>
<tr>
<td>Section III, Module C:</td>
<td>Number of Unique households that completed and submitted an application for</td>
<td>Required (Total figure only, without reporting by race, ethnicity or gender of the primary</td>
</tr>
<tr>
<td>Demographics</td>
<td>ERA Assistance</td>
<td>applicant.)</td>
</tr>
<tr>
<td></td>
<td>Number of Unique Households that Received Assistance of Any Kind</td>
<td>Required (Total figure only, without reporting by race, ethnicity or gender of the primary</td>
</tr>
<tr>
<td></td>
<td>Number of unique households that received their initial assistance in the</td>
<td>applicant.)</td>
</tr>
<tr>
<td></td>
<td>current reporting period</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Number of unique households that received ERA assistance by type – rent</td>
<td>Required (Total figure only, without reporting by race, ethnicity or gender of the primary</td>
</tr>
<tr>
<td></td>
<td></td>
<td>applicant.)</td>
</tr>
<tr>
<td></td>
<td>Number of unique households that received ERA assistance by type – rental</td>
<td>Required (Total figure only, without reporting by race, ethnicity or gender of the primary</td>
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<tr>
<td></td>
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<td>Number of unique households that received ERA assistance by type – utilities/</td>
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<td>Guidance Section / Portal Tab</td>
<td>Data Element</td>
<td>Requirements for Tribe, TDHE, and the DHHL Recipients</td>
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<td>Number of unique households that received ERA assistance by type – utilities/home energy arrears</td>
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<td>Number of unique households that received ERA assistance by type – other expenses related to housing</td>
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<td>Number of unique households that received ERA assistance by type – housing stability services</td>
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<td>Average Number of Months of Rent or Utility/Home Energy Payments Covered for Each Participant Household</td>
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<tr>
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<td>Narrative on Effective Practices</td>
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### Required Reporting Elements – State, Local and Territorial Recipients

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<th>Reporting Item</th>
<th>Requirements for State, Local and Territorial Recipients</th>
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<td><strong>Section III Module B: Projects</strong></td>
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<td>Number of Unique Households that Received Assistance of Any Kind</td>
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<td>Number of unique households that received ERA assistance by type – rental arrears</td>
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<td></td>
<td>Number of unique households that received ERA assistance by type – utilities/home energy bills</td>
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<tr>
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<td>Number of unique households that received ERA assistance by type – utilities/home energy arrears</td>
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<td>Number of unique households that received ERA assistance by type – other expenses related to housing</td>
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<td>Number of unique households that received ERA assistance by type – housing stability services</td>
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<td>Requirements for State, Local and Territorial Recipients</td>
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<td>Total number of recipient households whose income eligibility was determined based on their eligibility for other federal benefit programs</td>
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</tr>
<tr>
<td></td>
<td>Total number of recipient households whose income eligibility was determined using a fact-based proxy</td>
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<td>Total amount of ERA award paid to or for participant households</td>
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</tr>
<tr>
<td></td>
<td>Average number of months of rent or utility/home energy payments covered for each participant household</td>
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</tr>
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</table>
Appendix 2 – Information Posted on ERA Program Page on Treasury.gov

Please see the Emergency Rental Assistance Program page on Treasury.gov for additional information including the following.

- ERA Reporting Guidance
- Special Guidance on 2021 Quarter 1, Quarter 2, and Quarter 3 Reporting
- Guidance for ERA1 and ERA2 Q2 Partial Reporting
- Questions and Answers on ERA Reporting
- User Guide: Treasury’s Portal for Recipient Reporting (with bulk upload instructions)
- ERA Data Dictionary
- Bulk Upload File Templates for ERA Quarterly Reporting
  - Instructions and Guidance
  - Participant Household Payment Data File
  - Subrecipient Profile
  - Subaward Reporting
  - Subaward Expenditure Reporting Greater than $30,000
  - Subaward Expenditure Reporting Less than $30,000
  - Subaward Expenditure Reporting Less than $30,000 to Individuals
  - ERA Programmatic Reporting
- Information for Accessing Treasury’s Portal
  - Treasury Portal Registration Instructions
  - Hints and Tips for Designating Points of Contacts for ERA1 and ERA2 Reporting
Appendix 3 – ERA Program Terminology

**Who is a Recipient?**
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 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 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.

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

**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 issues a contract, subaward, or direct payment of $30,000 or more. Direct payments are payments issued by the ERA recipient to a household/tenant, landlord, utility provider, or vendor for other related housing expenses (e.g., for internet services and hotel stays.

**What are Financial Services in the context of ERA program reporting?**
Financial Services are payments of ERA award funds made by the Recipient or its Subrecipient(s) for rent, rental arrears, utility/home energy assistance or utility/home energy assistance arrears of ERA program participant households.
What are Housing Stability Services in the context of ERA program reporting?
Housing Stability Services are services for which the Recipient or its Subrecipient(s) use(s) ERA award funds to pay a third party that provide housing assistance services for ERA project participant households.

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. A Recipient may rely on such an attestation from the applicant if the Recipient 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 report, 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. Recipients that have received ERA1 and ERA2 awards are considered 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 such as a payment to a household/tenant, landlords, utility providers, or vendors for other related housing expenses (e.g., for internet services and hotel stays). If the direct payment is associated with an obligation, then the obligation and expenditure should be reported. If the direct payment does not involve a previous obligation, the direct payment will be recorded when the expenditure is incurred.

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 Recipient’s designated Authorized Representative for Reporting?
The Recipient’s designated Authorized Representative for Reporting is the individual designated by the Recipient as having authority to certifying and submit official reports on behalf of the Recipient (a governmental entity administering the ERA award).

What is the Recipient’s designated Point of Contact for Reporting?
The Recipient’s designated Point of Contact for Reporting is the individual designated by the Recipient who is responsible for receiving official Treasury notifications about program reporting including alerts about upcoming reporting, requirements, and deadlines. The Point of Contact for Reporting is also responsible for completing the reports for the Recipient.

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 4 – Race, Ethnicity and Gender Categories

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
Nonbinary
Declined to Answer
Data Not Collected
Appendix 5 – Expenditure Categories and Payee and Payment Types

The following are several key terms helpful for Recipient data collection and reporting.

Allowed Expenditure Categories

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

Administrative Costs

Payee Types

Tenant
Landlord or Owner
Utility / Home Energy Service Provider
Other Housing Services and Eligible Expenses Provider
Appendix 6 – Required Information on Expenditures and Obligations

Recipients must provide additional details on certain expenditures and obligations greater than $30,000 in the reporting period by Payment Type as listed below:

**Type: Direct Payment**
- Payee
- Obligation Amount
- Obligation Date
- Current Quarter Obligation
- Expenditure Start Date
- Expenditure End Date
- Cost or Expenditure Amount

**Type: Subaward**
- Subrecipient
- Award Number
- Award Payment Method
- Award Amount
- Award Date
- Period of Performance Start
- Period of Performance End
- Primary Place of Performance Street Address
- Primary Place of Performance City, State, and Zip Code
- Description
- Award Terms and Conditions
- Compliance
- Explanation of non-Compliance
- Current Quarter Obligation
- Expenditure Start Date
- Expenditure End Date
- Cost or Expenditure Amount

**Type: Contract**
- Subcontractor
- Contract Number
- Contract Type
- Amount of Contract
- Contract Date
- Period of Performance Start
- Period of Performance End
- Primary Place of Perf. Street Address
- Primary Place of Perf. City, State, and Zip Code
- Contract Description
- Current Quarter Obligation
- Expenditure Start Date
- Expenditure End Date
- Cost or Expenditure Amount
Appendix 7 – Administration and Compliance Information for ERA1 and ERA2 Award Recipients

Background Information

- Guidance including Frequently Asked Questions and Fact Sheets
- Index of all ERA-funded projects

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
- ERA1 and ERA2 Frequently Asked Questions

Regulatory Requirements under the Uniform Guidance (2 CFR 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 8 – Guidance on Required ERA1 and ERA2 Monthly Reports

State, Local, and Territorial Recipients that received ERA1 or ERA2 awards are required to submit brief monthly reports consisting of two data elements as described below.

Currently, Treasury anticipates requiring Recipients to submit Monthly Reports with reporting periods of the calendar months of April 2021 through March 2022.

Recipients must submit the monthly reports via the Treasury Portal by the 15th day of the month following the reporting period.

Please be aware that Treasury may require submission of additional Monthly Reports beyond the March 2022 reporting period as needed.

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### Required ERA1 and ERA2 Monthly Reporting Data Elements and Definitions

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<th>Definition</th>
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<td>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 1 – month 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.</td>
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</table>
Appendix 9 – 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) on the Emergency Rental Assistance Program page for more information on administrative expenses and other important topics.
Appendix 10 – 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 of the scheduled quarterly reports. Treasury will provide additional instructions and guidance on requirements for the Civil Rights reporting as it become available.