REPORTING GUIDANCE

Emergency Rental Assistance Program

June 30, 2021

Version 1.0

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Overview

This guidance provides all entities that received Emergency Rental Assistance (ERA) awards directly from the U.S Department of the Treasury (Treasury) with overall information on required reporting, including expectations, procedures, and submission deadlines. It also establishes the required data that each ERA award Recipient must submit as part of their progress and financial reporting. The guidance will be updated periodically and transparently as needed.

For the purposes of the guidance, State, Local, and Territorial ERA Recipients are referred to as "State, Local, and Territorial Recipients," and all Recipients that are Indian Tribes, Tribally Designated Housing Entities (TDHEs), and the Department of Hawaiian Home Lands (DHHL) are referred to as "Tribe, TDHE, and the DHHL Recipients." Please note that the term "Recipient" is a reference to the prime recipient receiving a direct financial assistance award from Treasury and has the same meaning as "Grantee" in the authorizing legislation, Assistance Agreement, and Treasury ERA guidelines. These terms will be used interchangeably for ERA1 and ERA2.

What Entities are Required to Submit Quarterly Reports?

All State, Local, and Territorial Recipients and all Tribe, TDHE, and the DHHL Recipients that received an ERA1 and/or an ERA2 award must submit Quarterly Reports.

ERA1 Recipients are the entities that received an ERA award directly from Treasury under the Consolidated Appropriations Act, 2021, and ERA2 Recipients are those entities that received an ERA award directly from Treasury under the American Rescue Plan Act.[1]

What Information Must be Included in the Required Quarterly Reports?

In general, each required Quarterly report must cover all Recipient, subrecipient, and contractor activities for the subject ERA1 or ERA2 award. Each report must provide performance and financial information including background information about the ERA Project that is the subject of the report; participant (household, beneficiary) data; and financial information with details about obligations, expenditures, direct payments, and subawards. Please see Section III below for complete guidance on reporting requirements.

Treasury is requiring all Tribe, TDHE, and the DHHL Recipients to report on a subset of the otherwise required information where Treasury has flexibility. Please see Appendix 1 for a table of the required data points and applicable reporting timeframes by type of Recipient.

[1] Emergency Rental Assistance ("ERA1") pursuant to Division N, Title V, Section 501 of the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260 (December 27, 2020). Emergency Rental Assistance ("ERA2") pursuant to Title III, Subtitle B, Section 3201 of the American Rescue Plan Act, 2021, Pub. L. No. 117-2 (March 11, 2021).

For reporting purposes, Recipients must account for each ERA award separately. Recipients with multiple ERA awards, such as Recipients that received one ERA1 award and one ERA2 award, must submit two separate reports in each reporting period, one for each award. While Recipients may have more than one Federal Award Identification Number (FAIN) associated with their ERA1 or ERA2 awards, Recipients need only make one quarterly submission covering all of ERA1 and then one other submission for ERA2 covering one or more FAIN, as applicable.

In addition, for reporting purposes, each ERA award (ERA1 or ERA2) is considered one ERA Project. In keeping with this approach, an ERA Recipient that received one ERA1 award is implementing one ERA Project, while a recipient that received an ERA1 award and also received an ERA2 award is administering two separate ERA Projects. This distinction is helpful particularly for the required financial and subaward reporting outlined in Section III Module E, "Financial Reporting," below.

Each Recipient is responsible for compiling and reporting all required information for each report. This responsibility includes compiling subrecipient and contractor information, as applicable, for each required data element for each report. Subrecipients are entities that received a subaward from an ERA1 or ERA2 Recipient for the purpose of carrying out a portion of the ERA1 or ERA2 Project on behalf of the Recipient. Contractors are entities that entered into a contract with an ERA1 or ERA2 Recipient for the purpose of providing goods and/or services to implement an ERA Project.

Important New Requirement for Household-Level Data: All State, Local, and Territorial Recipients must provide, as a part of each of their required Quarterly Reports, a Participant Household Payment Data File with detailed information on assistance provided to/for each participant household during the reporting period, as highlighted in Figure 1. See Section III, Module D below for more information on the required Participant Household Payment Data File. (Note: Tribe, TDHE, and the DHHL Recipients are not required to submit Participant Household Payment Data Files.)

Figure 1
Highlights of Required Participant Household Payment Data File

The Participant Household Payment Data File must provide the following data points for each payment of ERA Assistance paid under the subject ERA Project in the reporting period:

- Physical address of the participant household;
- Payee type (i.e., Tenant; Landlord or Owner; Utility/Home Energy Service Provider; Other Housing Services and Eligible Expenses Provider);
- Category of Financial Assistance provided;
- Amount of payment;
- Date of payment; and
- Date range for the period of performance the ERA Financial Assistance is intended to cover for the household (that is, the months in which household expenses are covered as documented in the participant household's application, as appropriate).

Recipients should report multiple entries per participant household where households received multiple forms of assistance under separate agreements, as needed, taking care to avoid counting assistance twice. See Section III, Module D below for more information.

What is the Platform for Submitting the Required Reports?

Each Recipient is responsible for submitting its reports via Treasury's online Portal. ERA reporting will not occur through the GrantSolutions portal used for Coronavirus Relief Fund reporting under section 5001 of the CARES Act.

Treasury will provide a portal user guide and instructions for bulk data file uploads to all ERA Recipients in July 2021 as soon as possible. Treasury's portal will open for Quarterly Reporting on or about July 15, 2021. In addition, the following information can be found on the Emergency Rental Assistance Program page:

- ERA Data Dictionary (draft available now)
- ERA Reporting Portal Wireframes of Treasury's Portal screens (draft available now)
- Template and user guide for Recipients that opt to provide the required report information using the batch upload function instead of the online form available via Treasury's Portal.
- Template and user instructions for the Participant Household Level Data File (All State, Local, and Territorial Recipients are required to submit this data file. Tribe, TDHE, and the DHHL Recipients are not required to submit the data file.).

When are the Upcoming Reporting Deadlines?

Recipients must submit the following upcoming reports:

- **June Monthly Report, submission deadline of July 15, 2021**
  - Reporting period June 1 – June 30, 2021
    (ERA1 and ERA2 State, Local, and Territorial Recipients only)
    Note: See Tables 1 and 2 below for timeframes and deadlines for required Monthly Reports for the months of July and August 2021. See Appendix 8 for complete guidance on the required ERA1 and ERA2 Monthly Reports.

- **State, Local, and Territorial Recipients: Q1 and Q2 Quarterly Reports, submission deadline of July 29, 2021**
  - ERA1 Q1 2021 Quarterly Reports (reporting period of date of award – March 31, 2021) (ERA1 State, Local, and Territorial Recipients and Tribe, TDHE, and the DHHL Recipients)
  - ERA1 Q2 2021 Quarterly Reports (reporting period of April 1 – June 30, 2021) (ERA1 State, Local, and Territorial Recipients and Tribe, TDHE, and the DHHL Recipients)
  - ERA2 Q2 2021 Quarterly Report (reporting period of date of award – June 30, 2021) (ERA2 State, Local and Territorial Recipients)

Subsequent reports are due the 15th day of the month following the end of the reporting period, or the following Monday in situations when the 15th day falls on the weekend or a holiday. Please see Section II below for complete information on reporting timeframes summarizing the ERA1 and ERA2 Recipient reporting periods.

What are Recipient's Reporting and Compliance Responsibilities?

Each Recipient is accountable for its compliance with the applicable legal, regulatory, and compliance requirements listed below. Each Recipient is also responsible for oversight of its subrecipients and contractors. Please Appendix 7, the Assistance Agreement, and 2 CFR 200 for more details.

- ERA1 and ERA2 Award Terms and Conditions;
- ERA1 and ERA2 statutes, section 501 of the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260 (ERA1 statute) and section 3201 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (ERA2 Statute);

- Pandemic Response Accountability Committee ("PRAC") reporting requirements per section 15011 of the CARES Act (Pub. L. No. 116-136), as amended by Title VIII, Section 801(b) of the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260); and
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (hereafter, "the Uniform Guidance").

The required reports enable Treasury and the Treasury's Office of Inspector General (Treasury OIG) to monitor Recipient performance and compliance with ERA program requirements. Treasury will release summary results of Recipient reports to the public and oversight bodies, including the PRAC.

Special Instructions Regarding Redirected Award Funds

Any local government that received an ERA award and subsequently redirected - 100% of the award funds received from Treasury to its State or Territory is not subject to the reporting requirements described in this document provided that it submitted the relevant redirection documentation to Treasury and Treasury provided confirmation of acceptance of such documentation. The redirect of the local government's ERA award funds to the State or Territory Recipient effectively modified the State or Territory's ERA award. As such, the State or Territory will be responsible as the Recipient for reporting on the use of the redirected 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 or Territory in connection with its ERA award. A local government recipient that redirected 100% of its ERA award funds to its State or Territory, but did not submit the relevant redirection documentation to Treasury, is still subject to the Interim, Monthly, and Quarterly Reporting requirements under the ERA program until it submits the relevant redirection documentation to Treasury and Treasury confirms acceptance of its redirection documentation.

What is Covered in this Guidance Document?

The remaining four sections of this document provide detailed guidance and instructions on the reporting process and requirements.

Section I. Reporting Process

Section II. Reporting Periods and Deadlines

Section III. Reporting Section-by-Section Guidance

- Module A. Recipient Information
- Module B. Project Overview and Performance Narrative
- Module C. Performance Measures and Participant Demographics
- Module D. Participant Household Payment Data File

Additional Information or Questions?

If you have questions about ERA1 or ERA2 award administration or reporting requirements, please send an email to us via EmergencyRentalAssistance@treasury.gov.

Section I: Reporting Process

Recipients must gather and track required information throughout each reporting period and submit the required reports using Treasury's Portal. See below for more details on the process.

Figure 2 describes, at a high-level, a general approach for Recipients to prepare and submit required ERA reports to Treasury.

Figure 2
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 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 the portal, the Recipient's designated Authorized Representative for Reporting must certify 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.

Figure 2 (continued)

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 on each Recipient's reporting 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.

On-Line System for Submitting Required Reports

All Recipients must submit required reports via Treasury's Portal, which Recipients used to submit the necessary information to receive an ERA award from Treasury.

Treasury will provide ERA Recipients with a user guide for Treasury's Portal and will host trainings to help Recipients prepare for and meet their ERA reporting obligations.

Allowed Formats for Providing the Required Information

All Recipients may use either of the following two methods for submitting the required report data:

- **Manual Data Entry.** Key-in the information to Treasury's Portal via online fillable forms.
- **Batch Upload via Excel Template.** Enter the required information into Excel files provided by Treasury and then upload the files into the portal. Treasury will provide Recipients with pre-formatted Excel files for this purpose.

In addition, all State, Local, and Territorial Recipients must provide a Participant Household Payment Data File containing participant household payment information as part of their required Quarterly Reports and as described in Section III, Module D below. Note: Tribe, TDHE, and the DHHL Recipients are not required to provide Participant Household Payment Data Files.

Section II: Reporting Periods and Deadlines

Recipient reporting obligations include submissions of Monthly and Quarterly Reports. Recipients must provide all required reports on each ERA1 and ERA2 award separately without commingling funds, data, or records.

Monthly Reports. All State, Local, and Territorial Recipients that received ERA1 and/or ERA2 awards must submit brief Monthly Reports covering two data points only: 1) the total number of participating households, and 2) total amount of ERA funds expended. Currently, Treasury is requiring all Recipients to submit Monthly Reports for the April, May, June, July, and August 2021 reporting periods. Please see Appendix 8 for additional information about the required Monthly Reports. Note: Tribe, TDHE, and the DHHL Recipients are not required to provide monthly reports.

Please be aware that Treasury may require submission of additional Monthly Reports as needed.

Quarterly Reports. All State, Local, and Territorial Recipients and all Tribe, TDHE, and the DHHL Recipients must submit Quarterly Reports with reporting periods of one calendar quarter.

Recipients must submit the following upcoming reports:

- **June Monthly Report, submission deadline of July 15, 2021**
    - Reporting period June 1 – June 30, 2021
      (ERA1 and ERA2 State, Local, and Territorial Recipients only)
      Note: See Tables 1 and 2 below for timeframes and deadlines for required Monthly Reports for the months of July and August 2021. See Appendix 8 for complete guidance on the required ERA1 and ERA2 Monthly Reports.

- **State, Local, and Territorial Recipients: Q1 and Q2 Quarterly Reports, submission deadline of July 29, 2021**
    - ERA1 Q1 2021 Quarterly Reports (reporting period of date of award – March 31, 2021) (ERA1 State, Local, and Territorial Recipients and Tribe, TDHE, and the DHHL Recipients)
    - ERA1 Q2 2021 Quarterly Reports (reporting period of April 1 – June 30, 2021) (ERA1 State, Local, and Territorial Recipients and Tribe, TDHE, and the DHHL Recipients)
    - ERA2 Q2 2021 Quarterly Report (reporting period of date of award – June 30, 2021) (ERA2 State, Local, and Territorial Recipients)

Subsequent reports are due the 15th day of the month following the end of the reporting period, or the following Monday in situations when the 15th day falls on the weekend or a holiday.

Table 1 and Table 2 below provide complete reporting submission deadlines for ERA1 and ERA2 awards respectively, including requirements and deadlines applicable for Tribe, TDHE, and the DHHL Recipients.

Note on ERA1 Q1 Interim Report: State, Local, and Territorial Recipients that received ERA1 awards were required to provide a Q1 Interim Report by May 12, 2021. The ERA1 Interim Report covered information on participant households receiving various types of ERA assistance, participant household income ranges, and reporting on uses of ERA award funds from January 1, 2021 – March 31, 2021. Some elements that appeared in the Q1 Interim Report have been modified for the Q1 and Q2 Quarterly Reporting for consistency with Uniform Guidance as detailed below.

Table 1
ERA1 Award 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	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	1	Q1 2021	Award Date – Mar 30, 2021	Jul 29, 2021
Required	Required	2	Q2 2021	Apr 1, 2021 – Jun 30, 2021	Jul 29, 2021
Required	Not Required	Monthly 4	Jul Monthly	Jul 1 – Jul 31, 2021	Aug 15, 2021
Required	Not Required	Monthly 5	Aug Monthly	Aug 1 – Aug 31, 2021	Sep 15, 2021
Required	Required	3	Q3 2021	Jul 1, 2021 – Sep 30, 2021	Oct 15, 2021
Required	Required	4	Q4 2021	Oct 1, 2021 – Dec 31, 2021	Jan 17, 2022
Required	Required	5	Q1 2022	Jan 1, 2022 – Mar 31, 2022	Apr 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	8	Final Report	Jan 31, 2023	

Table 2
ERA2 Award 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	1	Q2 2021	Award Date – Jun 30, 2021	Jul 29, 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	2	Q3 2021	Jul 1, 2021 – Sep 30, 2021	Oct 15, 2021
Required	3	Q4 2021	Oct 1, 2021 – Dec 31, 2021	Jan 17, 2022
Required	4	Q1 2022	Jan 1, 2022 – Mar 31, 2022	Apr 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 16, 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	Jan 31, 2026	

Section III: Section-by-Section Guidance

The required reports consist of six modules: (A) Recipient Information; (B) Project Overview and Performance Narrative; (C) Performance Measures and Participant Demographics; (D) Participant Household Payment Data File; (E) Financial Reporting; (F) Annual Civil Rights Compliance and Reporting; and (G) Official Certification.

Treasury is requiring Tribe, TDHE, and the DHHL Recipients to report on a subset of the otherwise required information, as noted throughout this guidance. Please see Appendix 1 for a complete listing the data points applicable for Tribe, TDHE, and the DHHL reporting.

Please also see the accompanying Data Dictionary and Wireframes for the ERA components of Treasury's Portal as posted on the Emergency Rental Assistance Program page.

Module A: Recipient Information

This portion of the report allows Recipients to review and update existing portal information about the Recipient. Generally, the Recipient will need to review and verify details about the Recipient and the subject ERA Project, and points of contact.

Verification of Recipient Details

The following information about the Recipient will be pre-populated on Treasury's Portal form with information on the subject ERA Project. Recipients must review and verify the information and provide updates quarterly.

- 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

Treasury's Portal will display the names and contact information for Recipient's staff previously designated as the Recipient's Points of Contact for Reporting and Authorized Representative(s) for Reporting for its ERA Project(s). Recipients must review and verify the names and contact information as part of each Report submission.

Module B: Project Overview and Performance Narrative

Recipients will use this module to provide details about the Recipient's administration of the subject ERA1 or ERA2 Project. Generally, details that Recipients will provide and update as necessary include the project overview, performance narrative, and narrative on effective practices.

Please see the accompanying Data Dictionary and Wireframes for the ERA components of Treasury's Portal as posted on the Emergency Rental Assistance Program page.

Project Overview

Each Recipient must provide a Project Overview narrative summary about the subject ERA1 or ERA2 Project. The Project Overview must include the following information:

- Name of the subject ERA Project;
- Recipient's ERA 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).
- Brief narrative description of the subject ERA Project, including the following details:
  - 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.
- Brief Description 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. Recipients also 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, please upload an electronic copy of public information about the subject ERA Project.

- Information on the use of fact-based proxies for determining income eligibility for ERA assistance with a yes/no indicator of whether Recipient uses a fact-based proxy, and if yes, a brief narrative description of the proxy of up to 500 words or less.

Performance Narrative

In addition to the Project Overview, Recipients must provide a performance narrative (Treasury's Portal will accommodate a narrative of up to 2,000 words or less) concerning the performance and accomplishments of the subject ERA Project. The performance narrative should support the performance and demographic data submitted and must cover the following topics:

- 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 describing the Recipient's effective practices for administering ERA programming to share with the ERA community (up to 500 words or less).

Module C: Performance Measures and Participant Demographics

This section requires Recipients to provide detailed information on the status of the subject ERA1 or ERA2 Project using the performance data and participant demographic information listed below.

Please see the accompanying Data Dictionary and Wireframes for the ERA components of Treasury's Portal as posted on the Emergency Rental Assistance Program page.

For each measure and data element below, Recipients must report progress achieved over the reporting period. State, Local, and Territorial Recipients must also report certain data elements by race, gender, and ethnicity of the primary applicant for assistance in the household. 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.

Reminder on ERA Financial Assistance Types and Expenditure Categories

Recipients may use ERA funds to provide various forms of Financial Assistance, Housing Stability Services, and for Administrative Costs. The definitions below provide more detail around each of the three types of assistance.

Financial Assistance:

There are five types of Financial Assistance that Recipients may provide under the ERA program:

i. Rent;
ii. Rental Arrears;
iii. Utilities/Home Energy Costs;
iv. Utilities/Home Energy Costs Arrears; and
v. Other Expenses Related to Housing.

It is important to track the type or types of Financial Assistance provided to each unique, participant household to comply with the section 501(g) reporting requirements in the Consolidated Appropriations Act of 2021. See Treasury's ERA Frequently Asked Questions (FAQs) on the Emergency Rental Assistance Program page for more information on this topic.

Housing Stability Services

This assistance type includes a broad range of services that target households at risk of homelessness and instability, including eviction prevention and diversion services. Please see the detailed list published in Treasury's ERA Frequently Asked Questions (FAQs) on the Emergency Rental Assistance Program page.

FAQ No. 23 provides a detailed description of Housing Stability Services available under the ERA1 and ERA2 programs, as well as the differences between ERA1 and ERA2 as it relates to requirements for Housing Stability Services. In general, under ERA1, these funds may be used to provide eligible households with case management and other services related to the COVID-19 outbreak, as defined by the Secretary of the Treasury, intended to help keep households stably housed. Under ERA2, these services do not have to be related to the COVID-19 outbreak.

Subpart A - Performance and Participant Demographic Reporting

Table 3 summarizes the performance and participant demographic data required of State, Local, and Territorial Recipients in this subpart. More details about each required measure are provided below.

Table 3
ERA Performance Measures Required of State, Local, and Territorial Recipients

	ERA Performance Measures	Current Quarter Total	Demographic Information
a.	Number of unique households that completed and submitted an application for ERA assistance	X	X
b.	Number of unique households that received assistance of any kind	X	X
c.	Acceptance rate of applicants for ERA assistance	System calculation	System calculation
d.	Number of unique households that received ERA assistance by type	X	X
e.	Number of unique participant households at certain income levels	X	X
f.	Total amount of ERA award funds paid to or for participant households	X	X
g.	Average amount of ERA award funds provided to or for each participant household	System calculation	System calculation
h.	Average number of months of rent or utility/home energy payments covered for each participant household	X	X
i.	Housing stability services	X	n/a

As shown on Table 3, State, Local, and Territorial Recipients must provide each of the above-listed measures as current quarter figures. For several of the listed measures, State, Local and Territorial Recipients must also report the quarterly performance measures by race, ethnicity, and gender of the primary applicant for assistance. Appendix 4 includes Treasury's definitions for relevant demographic data.

For the data elements requiring calculation of rates or averages, Treasury's Portal will perform the calculations using data submitted by the Recipients to prerequisite fields. In these cases, the Recipient must review and verify these calculations before certifying and submitting the Quarterly Report. When reviewing and validating the system calculations, please notify Treasury if you identify any material inconsistencies between independently calculated and system-calculated figures.

Table 4 below summarizes performance data required of Tribe, TDHE, and the DHHL Recipients in this subpart. Tribe, TDHE, and the DHHL Recipients are required to provide current quarter totals only. Tribe, TDHE, and the DHHL Recipients are not required to report the information by race, ethnicity or gender of the primary applicant.

Table 4
ERA Performance Measures Required of Tribe, TDHE, and the DHHL Recipients

	ERA Performance Measures	Current Quarter Total
a.	Number of unique households that completed and submitted an application for ERA assistance	X
b.	Number of unique households that received assistance of any kind	X
c.	Acceptance rate of applicants for ERA assistance	System calculation
d.	Number of unique households that received ERA assistance by type	X
f.	Total amount of ERA award funds paid to or for participant household	X
g.	Average amount of ERA award funds provided to or for each participant household	System calculation
i.	Housing stability services	X

The following lists each required measure in this subpart with a definition and additional details for each.

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. (Tribe, TDHE, and the DHHL Recipients are not required to report these numbers by race, ethnicity, and gender)

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

Note: All Recipients, including 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.

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. (Tribe, TDHE, and the DHHL Recipients are not required to report these numbers by race, ethnicity, and gender).

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. (Tribe, TDHE, and the DHHL Recipients are not required to report these numbers by race, ethnicity, and gender).

c. Acceptance Rate of Applications for ERA Assistance

Treasury's Portal will calculate and populate the quarterly ratio of new applications to initial payments – *i.e.*, the total number of new unique households receiving assistance divided by the total number of new, unique, and complete application submissions in a given quarter under the subject ERA Project based on the figures provided for Module C data element b. above.

The portal will also calculate the overall application acceptance rate (from date of award through the current reporting period) for each ERA Project and for each of the race, ethnicity, and gender categories.

The Recipient must review and verify portal calculations prior to certifying and submitting each quarterly report.

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 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. 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, 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 numbers 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 numbers 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. 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 the number 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 numbers 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 during 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.

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 numbers 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. 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 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. 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: 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 applicants for assistance.

The average amount of ERA funds provided per participant household for the reporting period and the average since receipt of the ERA award are calculated by Treasury's Portal. The portal uses the data inputs described in subsections (b)(i) and (f) above (*i.e.*, Treasury's Portal calculates and populates the figures for current reporting period averages by finding the quotient of the data elements in subsection (f) divided by data elements in subsections (b)(i)). Treasury's Portal will also populate amounts for the figures by the race, ethnicity, and gender categories.

Recipients must review and verify system calculations prior to certifying and submitting the report.

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 (excluding payments for arrears, other expenses, or housing stability services).

To calculate this figure, the Recipient must first determine the number of "months of assistance" provided to/for each participant household receiving rent or utility/home energy payments (note that months of assistance does not include rental arrears, utility/home energy arrears, other expenses, or housing stability services). See below for the definition of "month of assistance." Next, 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 also report these two numbers for each income category broken out by race, ethnicity, and gender of the primary applicants for assistance.

i. Housing Stability Services (#)

All State, Local, and Territorial Recipients and all Tribe, TDHE, and the DHHL Recipients must report this data element for the reporting period.

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 during the reporting period. This includes housing stability services provided directly by the Recipient or by any subrecipients or contractors.

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

State, Local, and Territorial Recipients must report on amounts expended and amounts obligated for certain items in the reporting period. Recipients are not required to report this information by race, ethnicity, or gender categories. Note: Not applicable for Tribe, TDHE, and the DHHL Recipients.

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 Paid (Expended) and
Amounts Approved (Obligated) for Payment 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

As shown on Table 5, State, Local, and Territorial Recipients must provide each of the above-listed measures for the reporting period only. The cumulative totals for these data elements are not applicable at this time. In future quarters, the cumulative total for each will be calculated by Treasury's Portal based on information provided by the Recipient in prior reports. The Recipient must review and verify all data before certifying and submitting the Report, as applicable. When reviewing and validating the system calculations, please notify Treasury if you identify any material inconsistencies between independently calculated and system-calculated figures. There is no requirement for these measures to be broken out by the demographic categories.

State, Local, and Territorial 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, if applicable, by all subrecipients and contractors, under the subject ERA Project in the reporting period. Recipients have the option of providing the following data elements via bulk file upload or manual data entry.

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

j. **Total Dollar Amount of ERA Award Funds Approved (Obligated) to or for Participating Households**

Definition: The total dollar amount of the ERA award the Recipient (and its subrecipients and contractors, as appliable) 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 expended (paid) 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**

Definition: The total dollar amount of the ERA award the Recipient (and its subrecipients and contractors, as appliable) 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

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

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

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: Participant Household Payment Data File

Each State, Local, and Territorial Recipient must submit a data file containing the household level information described below for each ERA Financial Assistance payment made to or on behalf of each participant household during the reporting period. The Financial Assistance expenditure category includes payments made by State, Local, or Territorial Recipients and by all subrecipients and contractors for rent, rental arrears, utility/home energy costs, utility/home energy arrears, and other housing services and eligible expenses. Treasury's Portal will enable Recipients to securely upload the data file as part of the quarterly reporting process. Please see Appendix 2 for additional information on the guidance and requirements for this data file. Recipients are responsible for safeguarding participant household data and privacy prior to their submission to Treasury, consistent with the requirements in section 501(g) and existing law.

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

Required Data Elements

State, Local, and Territorial Recipients must provide the data elements via a file in a pre-defined bulk upload format (to be provided by Treasury) and uploaded to Treasury's Portal. Recipients must provide the data file with each data element shown below for each unique participant household receiving, directly or indirectly, a disbursement of ERA funds from the subject ERA Project:

- Physical address of the participant household (not P.O. Box);
- Payee type (*i.e.*, Tenant; Landlord or Owner; Utility/Home Energy Service Provider; Other Housing Services and Eligible Expenses Provider);
- Category of Financial Assistance provided (*i.e.*, Rent; Rental Arrears; Utilities/Home Energy Costs; Utility/Home Energy Arrears; and Other Housing Services and Eligible Expenses);
- Amount of payment;
- Date of the payment(s); and
- Date range covered (start date and end date) by the ERA Financial Assistance (as documented in the participant household's application, as appropriate).

Do not include information on payments to Housing Stability Service providers or payments for Administrative Costs on the Participant Household Payment Data File.

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:

- When the Recipient makes a rental payment and a utility/home energy payment for the same household during the reporting period, the data file should include two separate entries (one entry for each type of payment).
- When the Recipient makes one payment to a landlord for the current rent due and an additional amount for rental arrears, the data file should include two entries – one for the rent payment and one for the rental arrear payment.

Module E: Financial Reporting

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.

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.

Required financial reporting includes components of the Standard Financial Reporting (SF-425 form) and reporting on payments of all types made to individuals and entities inclusive of the four payees categories note below.

Required Components of Standard Financial Reporting (SF-425)

All State, Local, and Territorial Recipients and all Tribe, TDHE, and the DHHL Recipients must submit the Federal Financial Report, Standard Form 425 (SF-425), on a quarterly basis. The instructions to complete the SF-425 form can be found at https://apply07.grants.gov/apply/forms/instructions/SF425_3_0-V3.0-Instructions.pdf.

Treasury uses the financial report to compare the rate of the Recipient's actual expenditures against performance data to verify that expenditure amounts align with project activities.

In addition, all ERA Recipients must also submit the following four data points via the Treasury Portal:

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

Pursuant to the ERA Award Terms and Conditions, 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).

Subaward Reporting for the Reporting Period

Each State, Local and Territorial Recipient and each Tribe, TDHE, and the DHHL Recipient must also provide detailed obligation and expenditure information for all direct payments, subawards, and contracts made or awarded by the Recipient under the subject

ERA Project in the reporting period that are greater than or equal to $30,000, as required by the Uniform Guidance.

In general, all Recipients will be asked to provide the following information for each direct payment, contract, and subaward greater than or equal to $30,000:

- Subrecipient identifying and demographic information (e.g., DUNS number, TIN, and location);
- Award number (e.g., Award number, Contract number);
- Award date, type, amount, and description;
- Award payment method (reimbursable or lump sum payment(s));
- Primary place of performance;
- Related project name(s);
- Related project identification number(s) (created by the recipient);
- Period of performance start date;
- Period of performance end date;
- Quarterly obligation amount;
- Quarterly expenditure amount;
- Project(s); and
- Additional subaward-specific indicators for select subaward types, where appropriate (*e.g.*, Recipients will need to provide details on subgrants' compliance status and instances of noncompliance with the award terms and conditions). Please see Appendix 6 for complete list of required data element per payment type.

Aggregate reporting is required for direct payments, subawards and contracts below $30,000. **This information must be reported by ERA assistance type, including Administrative Costs.**

Note on Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) Reporting: Recipients are not required to submit separate subaward reports to FSRS.gov pursuant to 2 CFR Part 170, Appendix A, regarding reporting subaward and executive compensation, which is included in the ERA Award Terms and Conditions. Recipients will have the option to report to FSRS.gov directly or to report via Treasury's Portal, at which point Treasury will transmit FSRS data elements to FSRS.gov on behalf of Recipients using the $30,000 reporting threshold, timing, and data elements discussed in this guidance, or 2 CFR Part 170 where not otherwise specified. If Recipients choose to continue reporting to FSRS.gov in addition to reporting directly to Treasury on these funds, they may do so and will be asked to notify Treasury as part of their quarterly submission. Recipients maintain responsibility for the underlying subaward data in all circumstances.

As required by the 2 CFR Part 170, Appendix A, all Recipients must also report the names and total compensation of their five most highly compensated executives and their subrecipients' executives for the preceding completed fiscal year in SAM.gov if (1) the

Recipient received 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards), and received $25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act (and subawards), and (2) if the information is not otherwise public. The Recipient is responsible for the subrecipients' compliance with registering and maintaining an updated profile on SAM.gov, regardless of whether they elect to report subaward and subrecipient data through Treasury's Portal or directly through FSRS.gov.

Module F: 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.

Module G: Official Certification

The Treasury 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 table below lists the specific required reporting elements for State, Local, and Territorial Recipients and for Tribe, TDHE, and the DHHL Recipients

Required Reporting Elements by ERA Recipient Type

Guidance Section / Module	Reporting Item	State, Local and Territorial Recipients	Tribe, TDHE, and the DHHL Recipients
Section I: Reporting Process			
Allowed Formats	Reporting using Treasury Portal	Required	Required
	Manual Data Entry or Batch Upload	Allowed	Allowed
Section II: Reporting Periods and Deadline			
	Monthly Reports	Required	Not Applicable
	Quarterly Reports	Required	Required
Module A: Recipient Information	All components	Required	Required
Module B: Project Overview and Performance Narrative	All components	Required	Required
Module C: Performance Measures and Participant Demographic Reporting		All components are Required.	Specific data elements only, as shown below.
Specific Module C Elements	a. Number of Unique households that completed and submitted an application for ERA Assistance	Required	Required for current quarter only, no demographic data.
	b. Number of Unique Households that Received Assistance of Any Kind	Required	Required for current quarter only, no demographic data.
	c. Acceptance rate of applicant for ERA Assistance	Calculated by Treasury Portal	Calculated by Treasury Portal
	d. Number of unique households that received ERA assistance by type	Required	Required for current quarter only, no demographic data.
	e. Number of unique participant households at certain income levels	Required	Not Applicable
	f. Total amount of ERA award funds paid to or for participant households	Required	Required for current quarter only, no demographic data.

Guidance Section / Module	Reporting Item	State, Local and Territorial Recipients	Tribe, TDHE, and the DHHL Recipients
	g. Average Amount of ERA award funds provided to or for each participant household	Required	Required for current quarter only, no demographic data.
	h. Average number of months of rent or utility/home energy payments covered for each participant household	Required	Not Applicable
	i. Housing Stability Services	Required	Required
	j. – n. Amounts Paid (Expended) and Amounts Approved (Obligated for Payment)	Required	Not Applicable
Module D: Participant Household Payment Data File		Required	Not Applicable
Module E: Financial Reporting			
	Required Components of Standard Financial Form Reporting (SF-425)	Required	Required
	Subaward Reporting	Required	Required
Module F: Annual Civil Rights Compliance & Reporting		Required	Required
Module G: Official Certification		Required	Required

Appendix 2 – Data Dictionary, Data Upload Formats, and Participant Household-Level Payment Data File Templates

Please see the Emergency Rental Assistance Program page for the following information.

- DRAFT ERA Data Dictionary Version 1.0 for ERA Reporting (available online now)
- DRAFT ERA Reporting Portal Wireframes Version 1.0 (available online now)
- Data Bulk Upload Formats, Template and Guidance
- Participant Household-Level Payment File Template and Guidance

Appendix 3 – ERA Program Terminology

Who is a Recipient?
A Recipient (grantee) is an entity that received an ERA1 award directly from Treasury under section 501 of the Consolidated Appropriations Act, 2021 or received an ERA2 award directly from Treasury under 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 under the authority of section 501 of the Consolidated Appropriations Act, 2021.

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

Who is a Subrecipient?
Subrecipients are entities that received a subaward from the Recipient for the purpose of carrying out a portion of the ERA Project on behalf of the Recipient.

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 Project.

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 costs or utility/home energy assistance arrears of 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 reporting, an obligation is a commitment to pay a third party with ERA award proceeds based on a contract, grant, loan, 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 that is not associated with a contract or grant (subaward or sub-grant). 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 a grant?
A grant is an obligation to an entity that is associated with a grant agreement. A grant agreement is a legal instrument of financial assistance between the Recipient and entity that is used to enter into a relationship to carry out a public purpose and does not include an agreement to acquire goods or services or provide a loan.

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

What is the period of performance start date and end date for a contract or a grant?
The period of performance start date is the date on which efforts begin or the contract or grant is otherwise effective. The period of performance end date is the date on which all effort is completed, or the contract or grant is otherwise ended.

What are 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 are 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 or Territory government. 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 or Territory's ERA award is modified by the amount of the funds transferred by the local government and the State or Territory 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 or Territory in connection with its ERA award.

Appendix 4 – Race, Ethnicity and Gender Categories

Ethnicity

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

Race

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

Sex

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
  - Utility/home energy arrears
  - Other Expenses Related to Housing
- Housing Stability Services
- Administrative Costs

Payee Types

Individuals
Subrecipients (subgrantees)
Contractors

Payment Types

Contract
Direct Payment
Grant (subaward or sub-grant)

Appendix 6 – Required Information on Expenditures and Obligations by Payment Type

The Recipient 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 payments

> Payee
> Obligation Amount
> Obligation Date
> Current Quarter Obligation
> Expenditure Start Date
> Expenditure End Date
> Cost or Expenditure Amount

Type: Grants

> 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: Contracts

> Sub-contractor
> 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

The Treasury Emergency Rental Assistance Program webpage provides key information and guidance for ERA1 and ERA2 Recipients. See below for information available on Treasury.gov and other websites.

Background Information

- ERA Program Fact Sheet
- 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 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 Office of Federal Financial Management | The White House, 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) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department'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 the Department 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, May, June, July, and August 2021.

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 August 2021 reporting period as needed.

Required ERA1 and ERA2 Monthly Reporting Data Elements and Definitions		
Equivalent Data Element Number on Quarterly Report	**Element**	**Definition**
Module C, Data Element b.	Number of Unique Households that Received ERA Assistance of Any Kind	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. This number should capture all previously approved applicants receiving assistance in the reporting period, as well as new applicants who were approved for assistance and who received assistance and/or at least one payment in the reporting period. Please enter "0" if the grantee has not experienced any new activity on this data element during June 1 – June 30, 2021 reporting period.

Required ERA1 and ERA2 Monthly Reporting Data Elements and Definitions		
Equivalent Data Element Number on Quarterly Report	**Element**	**Definition**
Module C, Data Element f.	Total Amount of ERA Award Funds Paid to or for Participant Households	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 during the reporting period. This does not include funds paid for Housing Stability Services.

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.

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