

**U.S. Department of Treasury**  
**Emergency Rental Assistance (ERA1): Closeout Resource**  
**September 16, 2022**

The following information is to be used as a resource ERA1 grantees (“grantees”) for the upcoming closeout of Emergency Rental Assistance (ERA1) awards that have a period of performance that ends on September 30, 2022.<sup>1</sup> Section I of this document details closeout information and resources, while Section II provides additional guidance and reminders for grantees’ compliance with the ERA1 award Terms and Conditions they accepted in connection with their ERA1 award. Grantees are advised to monitor the [ERA Guidance](#) page on Treasury’s website for additional compliance resources.

## **I. Closeout Overview**

### *A. Basic Closeout Requirements*

- Closeout must occur after the end of the award period of performance (also called the end of the award term) to ensure collection of robust, and complete reporting data from all grantees. Grantees may not close out their ERA1 awards before the end of the award period of performance on September 30, 2022.
- ERA1 funds received through reallocation are subject to a 90-day extension of the availability of such funds. Grantees that received reallocated funds may elect to begin closeout after September 30, 2022 or to defer closeout until after December 29, 2022.
- After a grantee has completed its final reporting requirements, Treasury will implement closeout procedures consistent with the applicable provisions in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, [2 CFR Part 200](#) (Uniform Guidance), particularly, [2 CFR 200.344](#), [200.345](#), and [200.346](#).
- If a grantee fails to complete its final reporting requirements in accordance with [2 CFR 200.344](#), which is incorporated by reference in the terms and conditions of the ERA1 award, Treasury will move forward with administrative closeout in accordance with the Uniform Guidance.

### *B. Closeout Timeline*

A summary of the closeout timeline for ERA1 awards appears below. Upon the completion of closeout actions and resolution of any outstanding matters regarding a particular grantee, Treasury will inform each grantee that its award has been closed out and that no further action is required (subject to terms and conditions of the award that extend beyond the closeout period,

---

<sup>1</sup> The period of performance for ERA1 Award funds received through reallocation ends on December 29, 2022, pursuant to a [90-day extension](#) of the availability of reallocated award funds that Treasury granted on July 29, 2022. Treasury anticipates granting a further 90-day extension for all reallocation requests submitted since that date.

## ERA1 Program Closeout Resource

such as, record retention requirements, and compliance-monitoring, and if applicable, resolution of audit findings after award closeout).

Closeout deadlines vary for **(Group A)** grantees that received ERA1 award funds only pursuant to their initial allocations—which may include redirected<sup>2</sup> award funds, as applicable—and **(Group B)** grantees that received reallocated ERA1 award funds, whether through general reallocation or directed voluntary reallocation.

*Note: Grantees may submit the ERA1 Final Report any time after the end of the award period of performance (September 30, 2022), before the Final Report due date, and after Treasury launches the Final Report on Treasury’s Portal.*

<b>Group A:</b> Any grantee that received ERA1 award funds <i>only</i> pursuant to its initial allocation (including redirected funds)	
<b>Deadline Description</b>	<b>End/Due Date</b>
<b><i>Period of performance:</i></b>	September 30, 2022
<b><i>Regular quarterly reports to Treasury:</i></b>	
<ul style="list-style-type: none"> <li>• <i>Quarter 3 2022:</i> (covering 7/1/2022-9/30/2022)</li> </ul>	October 17, 2022
<b><i>Final Report due:</i></b>	
<ul style="list-style-type: none"> <li>• <i>Subrecipient final report data to grantee (monitored by grantee)</i></li> <li>• <i>Grantee Final Report to Treasury</i></li> </ul>	December 29, 2022 January 30, 2023

<b>Group B:</b> Any grantee that received reallocated ERA1 award funds	
<b>Deadline Description</b>	<b>End/Due Date</b>
<b><i>Period of performance:</i></b>	
<ul style="list-style-type: none"> <li>• <i>Initially allocated funds</i></li> <li>• <i>Reallocated funds</i></li> </ul>	September 30, 2022 December 29, 2022
<b><i>Regular quarterly reports to Treasury:</i></b>	
<ul style="list-style-type: none"> <li>• <i>Quarter 3 2022</i> (covering 7/1/2022-9/30/2022)</li> <li>• <i>Quarter 4 2022:</i> (covering 10/1/2022-12/29/2022, if applicable)</li> </ul>	October 17, 2022 January 17, 2023
<b><i>Final Report due:</i></b>	
<ul style="list-style-type: none"> <li>• <i>Subrecipient final report data to grantee (monitored by grantee)</i></li> <li>• <i>Grantee Final Report to Treasury</i></li> </ul>	March 29, 2023 April 28, 2023

<sup>2</sup> Redirected funds are ERA1 award funds that would have been part of a grantee’s total allocation but for another in-state grantee’s option to participate in ERA1. If the second grantee ultimately declines to participate, the funds are “redirected” to the first grantee’s ERA1 allocation and become part of that grantee’s initial ERA1 allocation. Redirected funds are thus distinct from, and should not be confused with, reallocated funds.

**After the submission (or submission deadline) of the grantees' Final Report, Treasury will implement a closeout review of ERA1 awards, which may include:**

- Requesting verification of closeout information from grantees
- Sending repayment instructions to grantees
- Engaging grantees to resolve any issues found in their Final Report
- Initiating or furthering applicable remediation actions

For each of these activities, Treasury will communicate specific instructions and deadlines to grantees. Treasury may engage in further compliance activities, closeout-review, and communication with grantees as needed and in alignment with applicable provisions of the Uniform Guidance.

### C. Closeout Activities

#### *1. Allowable Operations*

The end date of the award period of performance is the ***last day*** for a grantee to ***obligate funds for ERA1 activities*** (September 30, 2022 for award funds received pursuant to the grantee's initial allocation and December 29, 2022 for reallocated funds). Funds statutorily available for administrative costs are ***not*** considered to be "automatically" obligated; therefore, grantees must obligate award funds by the end of the award period of performance to cover their administrative costs for closeout activities. Obligated funds may be expended by grantees for up to 120 calendar days after the end of the award period of performance for allowable administrative activities. Obligated funds may be expended by subrecipients for up to 90 calendar days after the end of the award period of performance for allowable administrative activities or an earlier date as agreed upon by subrecipient and grantee per [2 CFR 200.344\(a\)](#).

- If a grantee has obligated funds for these purposes by the end of the award period of performance, it may use the funds to cover the following allowable operational activities, which is a non-exhaustive list of examples:
  - Administrative expenses to support closeout activities (including administrative support services and other direct and indirect expenses that support administrative activities provided through staffing costs, subawards, contracts, etc.)
  - Payment processing for approved ERA1 applicants (for rent, utilities, or other allowable expenses incurred prior to the end of the award period of performance, but not prospective expenses that will be incurred for program services past the end of the award period of performance)
  - Payment processing for housing stability services that occurred prior to the end of the award period of performance
  - Reconciliation of general ledger, accounting, reporting, bank reconciliation, etc.<sup>3</sup>

---

<sup>3</sup> Treasury does not prohibit ERA grantees from recharacterizing expenditures initially reported under one award as ultimately being funded by the other (between ERA1 and ERA2 awards), provided the grantee updates all relevant program reports to reflect the recharacterization and complies with all applicable requirements set forth in the ERA1

- Continued internal auditing of approved applications for potential duplication of benefits and associated remedial activities, as appropriate<sup>4</sup>
  - Single Audits or program-specific audits required per [2 CFR 200 Subpart F, Audit Requirements](#), if applicable
  - Review and reconciliation of program policies, procedures, and controls to prevent fraud (see ERA Frequently Asked Questions (FAQ), e.g. [FAQ 1](#))
  - Documentation, assessment, and retention activities
  - Data security measures and continued protection of personally identifiable information<sup>5</sup>
  - Self-auditing of policies and procedures
  - Follow-up with end-beneficiaries (tenants, landlords, and utility companies) to reconcile documentation, as needed
- The following operational activities are prohibited after the end of the applicable period of performance:
    - New obligations of funds to support administrative activities
    - Assessment of applicant eligibility for ERA1 services
    - Providing housing stability services to households
    - Expenditures on prospective rent or other prospective financial assistance

### 2. Regular Quarterly Reports

ERA1 grantees whose award period of performance ends on September 30, 2022 are required to submit all quarterly reports from Q1 2021 through Q3 2022 through Treasury's reporting Portal. In addition, grantees that obligate or expend reallocated funds between October 1, 2022 and December 29, 2022 must submit a quarterly report covering the fourth quarter of 2022.

*Note: Treasury's compliance team will concurrently continue to test the completeness and accuracy of past ERA1 reports. Grantees may receive additional communications from the*

---

and ERA2 statutes, the Uniform Guidance, the ERA1 Award Terms and ERA2 Award Terms, Treasury's ERA program guidance, and other applicable requirements, including the grantee's own internal accounting policies and internal controls. Whether to characterize an eligible expenditure as drawing on funds from a grantee's ERA1 award or ERA2 award is generally determined by the grantee and must be in accordance with requirements set forth in 2 C.F.R. [200.302-200.303](#) (regarding financial management and internal controls) and [200.403-200.405](#) (regarding the allowability, reasonableness, and allocation of program costs). Note the statutes authorizing the ERA1 and ERA2 programs have requirements that differ in certain respects, including applicant eligibility requirements, thresholds for administrative expenses, and permissible uses of program funds. Please be mindful that program financial reporting must be updated should a grantee choose to recharacterize the allocation of expenditures between its ERA1 and ERA2 awards. Grantees may contact Treasury at [EmergencyRentalAssistance@treasury.gov](mailto:EmergencyRentalAssistance@treasury.gov) with any questions about updating submitted data.

<sup>4</sup> See [FAQ 45](#) for more information regarding duplication and recharacterizing of assistance.

<sup>5</sup> The statute establishing the ERA1 program requires grantees to establish data privacy and security requirements for certain information regarding applicants that (i) include appropriate measures to ensure that the privacy of the individuals and households is protected; (ii) provide that the information, including any personally identifiable information, is collected and used only for the purpose of submitting reports to Treasury; and (iii) provide confidentiality protections for data collected about any individuals who are survivors of intimate partner violence, sexual assault, or stalking. See [FAQ 14](#).

*compliance team to correct past reports over course of the closeout period.*

### 3. Final Report

Grantees must submit a Final Report with cumulative financial and performance information. Treasury's Portal can also offer grantees the flexibility to revise the financial data for past quarterly reports.

- *Key considerations/questions:* The following considerations and questions can help support an accurate report and clear communications as grantees work through the closeout process:
  - Grantees must obligate sufficient ERA1 grant funds by the end of the award period of performance to support anticipated closeout activities. Grantees may not obligate ERA1 grant funds for the provision of financial assistance or housing stability services after the end of the award period of performance.
  - Grantees should review whether their reported numbers fall within statutory limits.
    - Does the total amount expended on administrative expenses fall within the statutory limit and guidelines?<sup>6</sup>
    - Does the total amount expended on housing stability services fall within the statutory limit and guidelines?<sup>7</sup>

*Note: Contact [EmergencyRentalAssistance@treasury.gov](mailto:EmergencyRentalAssistance@treasury.gov) with concerns about funds falling within the statutory limits due to reallocation.*

- Grantees should confirm that all reports, including the Final Report, accurately reflect the grantee's aggregate financial and programmatic data throughout the award period of performance? Grantees should check:
  - Whether total expenditures and obligations align with the total (net) award.
  - Whether there are any unobligated balances by the end of the award term or unliquidated obligations by the end of the closeout period. If yes, see section below on Repayment of ERA1 funds.
  - The completeness and accuracy of the project data and participant demographics, as submitted in the Final Report and Quarterly Reports.
  - Submittal of a final cumulative Participant Household Payment Data File (PHPDF)

*Note: as per the [ERA Reporting Guidance](#), Tribes, Tribally designated housing entities, and the Department of Hawaiian Home Lands are required to complete only specific sections of the *Quarterly Report form*.*

- Grantees must submit the Final Report via Treasury's Portal.
- Following the submission of the Final Report:
  - Treasury will review the submitted reports. If a report requires revision, Treasury will request revisions and resubmission from the grantee.

---

<sup>6</sup> For information on statutory limits and guidelines for administrative expenses see [ERA1 statute](#) (CAA 501(c)(5)); [ERA1 Reallocation Guidance](#) (especially "Use of Funds for Administrative Expenses and Housing Stability Services" at section V); and other Treasury program guidance (e.g., [FAQ 29](#))

<sup>7</sup> For the statutory limit and guidelines on housing stability services see [ERA1 statute](#) (CAA 501(c)(3)) and Treasury's ERA guidance (e.g., [FAQ 23](#) & [FAQ 29](#))

## ERA1 Program Closeout Resource

- If the grantee fails to submit the Final Report, Treasury will implement administrative closeout in accordance with [2 CFR 200.344\(h\)](#) of the Uniform Guidance and the grantee will be deemed noncompliant with the ERA1 Award Terms, as applicable.
- If a grantee does not resolve outstanding reporting issues, Treasury will provide a formal opportunity to remedy the noncompliance prior to the grantee being found noncompliant with the Award Terms.

### *4. Repayment of ERA1 Funds*

- Under certain circumstances, Treasury may accept the return of ERA1 award funds on a voluntary basis, prior to the end of the award period of performance, to reallocate those funds to other grantees to support communities in need of additional funds for rental assistance and housing stability services. For more information, please contact [EmergencyRentalAssistance@treasury.gov](mailto:EmergencyRentalAssistance@treasury.gov).
- Following receipt of the grantee's Final Report, Treasury will also send repayment instructions and deadlines for previously obligated funds that were not fully expended by the grantee by the end of the closeout period.
  - Note that Treasury's ERA1 payments to states, territories, and the District of Columbia are not subject to the requirement to remit interest to Treasury under the Cash Management Improvement Act and Treasury's implementing regulations at [31 CFR part 205](#). Treasury's ERA1 payments to local governments, Tribes, and Tribally designated housing entities are not subject to the requirements of 2 CFR [200.305\(b\)\(8\)-\(9\)](#) to maintain balances in an interest-bearing account and remit payments to Treasury (see [FAQ #24](#)).
- If a grantee owes money to Treasury due to excess funds, penalties, improper use of funds, or other non-compliance, Treasury will send repayment instructions and deadlines, as appropriate.
- If Treasury determines that a grantee is not in compliance with repayment instructions, Treasury may put a "financial hold" on the grantee, which could result in withholding of payment of remaining allocations of awards under other Treasury programs. Treasury may also refer the grantee, as appropriate, for further remediation, including to the Office of the Inspector General for recoupment of funds.

### II. Internal Controls and Compliance Reminders

While the following requirements are not specific to program closeout, grantees must continue to comply with these requirements as they carry out closeout activities for their ERA1 awards. The following is a non-exhaustive list of internal controls and compliance requirements for Federal awards.

#### A. Financial Management

Each grantee must expend and account for its ERA1 award in accordance with state laws and procedures for expending and accounting for its own funds (except insofar as such state laws are superseded by applicable federal requirements). In addition, the grantee and its subrecipients, and contractors' financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the ERA1 award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions applicable to the ERA1 award. For more information, see 2 CFR [200.302 Financial management](#).

#### B. Records Retention & Documentation

Per the [ERA 1 Award Terms](#), financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to the ERA1 award must be retained for a **period of five years after all funds have been expended or returned to Treasury**.<sup>8</sup>

##### *1. Policies and Procedures Documentation*

While Treasury will not require all grantees to submit policy and procedure documentation as part of the closeout process, it is a best practice to review and reconcile program policies and procedures as part of the closeout process. Among other benefits, this work can support grantees with program audits and provide legacy documentation to inform any future emergency rental assistance programming.

- *Alignment with ERA1 statutory and regulatory requirements:* ERA1 programs must abide by all applicable laws, regulations, guidance, and procedures, including the grantee's own internal accounting policies and internal controls; the [Uniform Guidance](#), including 2 C.F.R. [200.302-200.303](#) (regarding financial management and internal controls) and [200.403-200.405](#) (regarding the allowability, reasonableness, and allocation of program costs); and the statutory requirements set forth in section 501 of Division N of the [Consolidated Appropriations Act, 2021, Pub. L. No. 116-260 \(Dec. 27, 2020\)](#).

---

<sup>8</sup> Please note that 2 CFR 200.334 provides that pass-through entities that receive federal awards must not impose any other record retention requirements on non-Federal entities, except if any litigation, claim, or audit is started before the expiration of the five-year period. In such case, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

- *Alignment with the Treasury’s FAQs and supplemental guidance:*  
Treasury has provided FAQs as ERA1 program guidance in addition to supplemental guidance provided to grantees through email notifications, notices posted on [Treasury’s ERA website](#), the [ERA1 Reallocation Guidance](#), the [ERA Guidance webpage](#), the [ERA Award Term webpage](#), and the [ERA Reporting webpage](#).

The preamble to Treasury’s FAQs states that “grantees must establish policies and procedures to govern the implementation of their ERA programs consistent with the statutes and these FAQs. To the extent that these FAQs do not provide specific guidance on a particular issue, a grantee should establish its own policy or procedure that is consistent with the statutes and follow it consistently.”

Grantees should review their policies and procedures against Treasury’s most recently published FAQs for the ERA programs and document alignment to these resources. Treasury has also provided information about past iterations of the [FAQs](#) in the [FAQ Change Log](#), which grantees may use to support documenting changes in policy guidance over time.

*See Appendix B for a non-exhaustive list of FAQs that refer to various documentation requirements, administrative flexibilities, and program integrity measures*

- *Reference to “Promising Practices” and “Program Service and Design” Resources:*  
Treasury’s resources provided through [Promising Practices](#) and [Program Service and Design](#) can also serve as illustrations that grantees might have considered when developing their program policies and infrastructure, though all such policy development must proceed in accordance with the governing legal authorities and published policy guidance. Reference to these resources should not be construed as (i) altering these requirements or (ii) confirming that any specific grantee’s program policies or administrative practices have been fully reviewed and found compliant.

### *2. Documentation of Compliance with Federal Civil Rights Statutes and Regulations:*

Grantees are required to comply with federal civil rights statutes and regulations, including [Title VI of the Civil Rights Act of 1964](#), [Section 504 of the Rehabilitation Act of 1973](#), [the Age Discrimination Act of 1975](#), and the [Fair Housing Act \(Title VIII of the Civil Rights Act of 1968\)](#) as outlined in the ERA1 Award Terms accepted by the grantees in connection with their ERA1 awards. *Note: Treasury does not impose nondiscrimination requirements on Tribal governments beyond what would otherwise apply under federal law.*

Information about the grantees’ civil rights obligations can be found in the [Treasury Civil Rights Toolkit](#). Treasury’s [FAQ 37](#) notes that grantees must provide meaningful access to the program for limited English proficient (LEP) individuals. Additional information about the LEP language requirements is found in the [Treasury Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons](#).

### C. Audit Requirements

Thoughtful and thorough work related to award closeout can help support an accurate and effective audit. Audit activities may fall outside of the timeliness associated with closeout activities. However, grantees may use ERA1 award funds towards audit costs in accordance with 2 CFR 200.425, as long as the costs are obligated before the end of the award period of performance and expended within 120 calendar days (or 90 calendar days in the case of subrecipients) after the period of performance per 2 CFR 200.344(a).

Detailed information can be found in 2 CFR Part 200, [Subpart F, Audit Requirements](#). Here is some basic information [auditee responsibilities](#) (2 CFR 200.508) to help grantees plan:

- Grantees that expend \$750K or more from all federal awards received within their fiscal year are required to undergo either a single audit or program-specific audit at the end of each fiscal year.
- Grantees are responsible for procuring or otherwise arranging for audits and ensuring the auditor has the necessary experience to perform this type of audit in accordance with 2 CFR 200.509.
  - Information with instructions for how auditors must perform these audits can be found at [2 CFR 200.514-200.520](#) and in the ERA [2022 Compliance Supplement published by the Office of Management and Budget](#).
  - Grantees are advised to continue to check the [ERA Guidance](#) page on Treasury's website for additional compliance resources, e.g., [2022 ERA Compliance Supplement](#) and Compliance Supplements issued for subsequent fiscal years.
- Grantees must prepare their financial statements and other materials required by their auditors to perform their audits and provide the auditors with all necessary documentation (e.g., records).
- Grantees are expected to take prompt corrective action following any audit findings.
- Grantees must submit and certify their single audit reports to [Federal Audit Clearinghouse](#) “within the earlier of 30 calendar days after receipt of an auditor’s report(s), or nine months after the end of the audit period” per 2 CFR 200.512(a)(1). The audit period is a grantee’s fiscal year.
- Grantees with audit findings must work with Treasury, as appropriate, to resolve those findings.

### D. Reporting Waste, Fraud, or Abuse

The Office of Inspector General offers the following guidance, which is also available at: [Report Fraud, Waste, and Abuse | Office of Inspector General \(treasury.gov\)](#)

## ERA1 Program Closeout Resource

Emergency Rental Assistance (ERA) - In addition to filing a complaint with our office, we strongly recommend you also report ERA fraud to the local agency responsible for disbursing Rental Assistance funds (the entity who accepts and processes ERA applications for rental assistance) or the District of Columbia, Tribe, Tribally Designated Housing Entity (TDHE), Department of Hawaiian Home Lands (DHHL), State, Local government, or Territorial Agency that oversees the program. That agency may be able to take immediate action regarding the issue or redirect funds appropriately.

**Please be aware that local law enforcement is a valuable resource for many issues of the type you may also refer to this Office.** Local law enforcement may offer advantages such as the ability to interact quickly with the community, prosecute criminal offenses, and often has comprehensive victim, witness, and social services support programs which may better offer real-time assistance. Your State, Local, Tribal, Territorial or DC law enforcement agency with primary law enforcement jurisdiction is usually the same agency that responds to 911 calls.

## APPENDIX A: Definitions

**Administrative closeout** occurs when a non-federal entity does not submit all reports in accordance with the terms and conditions of the federal award, and other statutory and regulatory requirements.

**Closeout** refers to the process by which the federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the federal award have been completed and takes actions as described in [2 CFR 200.344](#).

**Federal financial assistance** means assistance that non-Federal entities receive or administer in the form of: (1) Grants; (2) Cooperative agreements; (3) Non-cash contributions or donations of property (including donated surplus property); (4) Direct appropriations; (5) Food commodities; and (6) Other financial assistance (except assistance listed in paragraph (2) of this definition). It may also include assistance that non-federal entities receive or administer in the form of: (1) Loans; (2) Loan Guarantees; (3) Interest subsidies; and (4) Insurance.

**Financial Closeout** refers to the review of an unliquidated obligation to determine whether that amount will be de-obligated because it will not be paid against.

**Grantees/recipients** means states, the District of Columbia, U.S. territories, Indian tribes, Tribally designated housing entities, the Department of Hawaiian Homelands, and units of local government that participated in the Emergency Rental Assistance program under the Consolidated Appropriations Act, 2021. In the case of this document, "recipient" and "grantee" may be used interchangeably. These terms do not include subrecipients or beneficiaries of the award.

**Non-Federal entity** means a State, local government, Indian Tribe, Institution of Higher Education, or nonprofit organization that carries out a federal award as a recipient or subrecipient.

**Period of performance** means the total estimated time interval between the start of an initial federal award and the planned end date, which may include one or more funded portions, or budget periods.

**Post-close adjustment** describes activities that occur after a federal awarding agency closes out an award. These activities include: (1) The right of the federal awarding agency or pass-through entity to disallow costs and recover funds on the basis of a later audit or other review; (2) The requirement for the non-federal entity to return any funds due as a result of later refunds, corrections, or other transactions including final indirect cost rate adjustments; (3) The ability of the federal awarding agency to make financial adjustments to a previously closed award such as resolving indirect cost payments and making final payments; (4) Audit requirements; (5) Property management and disposition requirements; and (6) Record retention requirements.

**Remediation actions** refer to activities pursued to correct recipient material noncompliance with statutes, regulations, or the terms and conditions of their award agreement.

***Subrecipient*** means an entity, usually but not limited to non-federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

***Unliquidated Obligations*** means the amount of funds that have been obligated under a federal award but not paid.

***Unobligated balance*** means the amount of funds under a federal award that the non-federal entity has not obligated.

**APPENDIX B: Highlighted FAQs referencing Documentation Requirements and Controls**

*This list is non-exhaustive. See [FAQ webpage](#) for full list of FAQs and language.*

*Applicant eligibility requirements:*

- Establishing and documenting eligibility; implementing controls to support compliance and fraud prevention: [FAQ#1](#)
- Financial hardship due to the COVID-19 pandemic; use of self-attestation: [FAQ #2](#)
- Risk of experiencing homelessness or housing instability; use of self-attestation: [FAQ #3](#)
- Income eligibility; use of self-attestation, categorical eligibility, and fact-specific proxies: [FAQ #4](#)
- Imposing additional eligibility criteria: [FAQ #44](#)
- Prioritization of applications: [FAQ #22](#)
- Tribal members and Tribal lands: [FAQ#16](#) and [FAQ #17](#)

*Expenditure requirements:*

- Limitations on financial assistance: [FAQ #10](#) and [FAQ #11](#)
- Documentation of rental residence, rent, and rental arrears; written attestation: [FAQ #5](#)
  - Landlord outreach requirements: [FAQ #12](#)
  - Additional payments to landlords: [FAQ #41](#)
  - Preventing evictions during period covered by ERA assistance: [FAQ #32](#)
  - Vacated units: [FAQ #40](#)
- Utilities and home energy costs: [FAQ #6](#) and [FAQ #19](#)
- Bulk payments to landlords/utility companies: [FAQ #38](#)
- Documenting “other expenses”: [FAQ #7](#)
  - Security deposits: [FAQ #39](#)
- Other living situations:
  - Displaced households living in hotels or motels: [FAQ #26](#)
  - Rent-to-own agreements: [FAQ #27](#)
  - Manufactured housing: [FAQ #28](#)
  - Additional payments to landlords for “hard to house” populations: [FAQ #41](#)
  - Relocation and tenants without a preexisting rental obligation: [FAQ #35](#)
- Option for tenants to apply directly for ERA assistance: [FAQ #30](#)
- Documentation that funds are used for permissible purposes: [FAQ #31](#)
- Housing stability services and eviction prevention: [FAQ #23](#) and [FAQ#36](#)
- Administrative expenses: [FAQ #29](#)
  - Use of contractors, subrecipients, or intergovernmental cooperation agreements: [FAQ #21](#)
  - Written agreements with other entities to support more efficient payments: [FAQ #42](#)

*Other: Data, Compliance, and Recoupment:*

- Data collection requirements, including privacy and security requirements: [FAQ #14](#)
- Subsidized housing, civil rights, and fair housing: [FAQ #15](#)
- Title VI and Treasury’s Title VI implementing regulations at 31 CFR Part 22: [FAQ #37](#)
- Source-of-income protection laws: [FAQ #43](#)

## ERA1 Program Closeout Resource

- Collaboration between ERA1 grantees: [FAQ #33](#)
- Recharacterizing duplicative payments: [FAQ #45](#)
- Interest earned on ERA payments: [FAQ #24](#)
- Recoupment: [FAQ #25](#)