

Treasury Responses to Questions Submitted by NCSHA

A. Reporting Deadlines

1. Treasury should push back the deadline for reporting so that there is time to provide reporting TA to grantees.

Treasury does not have authority to make significant changes to reporting deadlines as many are mandated by statute, and Treasury has little flexibility in making changes to those statute-based requirements.

However, we are examining ways strengthen the ERA Reporting Guidance, the Portal User Guide, and other guidance and tools to better assist recipients in collecting required information and submitting correct and timely reports. For example, Treasury is working with HUD to provide needed technical assistance, as well as with the US Digital Response organization and others. Treasury has provided two major extensions of reporting due dates in the past seven months due to the unprecedented pandemic and out of concern for imposing heavy reporting burdens on ERA Recipients.

Treasury welcomes input and suggestions from ERA Recipients on the portal, the ERA Quarterly and Monthly reports, the bulk upload processes, and the need for further information and assistance. We also welcome specific suggestions on such topics as alternative times frames that would enable recipients to complete the more detailed reporting. Coordinated input from multiple recipients is very helpful, and please rely on your association representatives.

B. Recipient and Subrecipient Reporting

2. If the ERA recipient is the state government, and the state subcontracts administration of the program to the State Housing Finance Agency (HFA), is the HFA considered a subrecipient, and if so, does the HFA report administrative payments as subawards/expenditures?

If the ERA Recipient in this scenario is the State government, and if the Housing Finance Agency (HFA) is a State government entity, then the HFA is considered part of the ERA Recipient. In this situation, the ERA Recipient is responsible for reporting the HFA's obligations and expenditures quarterly as if they were obligated or expended by the State.

We will work to post further guidelines. In the meantime, ERA recipients should use existing agency policies for federal grants absent ERA-specific directives, as called for in the ERA Reporting guidance.

3. Are landlords, utility providers, or tenants that receive a direct allocation from an ERA grantee considered to be "subrecipients" for purposes of reporting and required to be included on the subrecipient profile upload template?

ERA Recipients must create a “Subrecipient Profile” only for entities that receive \$30,000 or more in ERA funds in the quarter. There are no requirements to establish Subrecipient profiles for any landlord, utility provider or tenant that receives less than \$30,000 in the reporting period (quarter).

4. Are ERA grantees expected to combine all payments to a subrecipient (even those that relate to multiple different tenants/applications) to determine if the subrecipient should be reported in the > 30K expenditures?

ERA Recipients are required to create a Subrecipient record for each entity to which it has obligated / expended at least \$30,000 via a subaward, direct payment, or contract.

Each payment to a tenant is considered a separate payment. Unless a tenant receives a payment for \$30,000 or more, tenant payments do not need to be reported as payments >\$30k.

If an ERA Recipient obligates funds outside of a subaward or contract (such as by issuing direct payments) and each payment is less than \$30,000, the ERA Recipient must report the sum of the obligations on the aggregate expenditures less than \$30,000 screen (or bulk upload).

C. Treasury’s Portal

5. May grantees submit information via a mix of manual inputs and bulk uploads?

Yes, ERA Recipients may provide information for their Quarterly Reports using a mix of manual inputs and data bulk uploads templates.

6. Will a bulk upload be accepted if it is missing information for a data field?

For the Q1, Q2 and Q3 reports only, Treasury has built in only minimal validation rules for the bulk upload templates. Treasury will be lenient with submissions beyond checking for completeness. The validation checks for the bulk uploads for these initial reports are focused primarily to ensure that certain fields are populated. As a result, ERA Recipients may not leave fields blank and may not provide incorrect data formats. Please see Section II of the User Guide for Treasury’s Portal for Recipient Reporting for additional information.

7. Once a bulk upload template is submitted, will the portal make it immediately clear that the data was accepted?

Yes. Treasury’s portal will provide ERA Recipients a confirmation that the data were accepted and the information was transmitted successfully. Treasury retains the right to request re-submissions to correct data later.

8. How should grantees offer Treasury a narrative explanation of missing data and data quality concerns?

ERA Recipients should use the Performance Narrative upload to provide an explanation of missing data and data quality concerns. The Performance Narrative is required in the “Performance & Financial Reporting” Tab of the Quarterly Report.

9. If the ERA Recipient creates Subrecipient records using the bulk upload in Q2, will these subrecipients records be available for adding subawards in Q3?

Yes, Treasury’s portal will retain previously submitted information, such as Subrecipient records, from one quarter to the next. ERA Recipients are only required to provide new information each quarter – such as to input or upload new Subrecipient records or to input or update new Subaward records. Treasury’s portal enables ERA recipients to view and update their information (as needed) on a quarterly basis.

10. Are administrative costs only reported on the expenditures section of the portal and not under subawards?

In Treasury’s Portal, ERA Recipients report all their administrative costs within the “Expenditures” tab whether they are specifically related to the Prime Recipient or their Subrecipients (subaward recipients, contractors and direct payments).

ERA Recipients must submit a narrative in support of any administrative costs. The administrative costs for Recipients and Subrecipients combined cannot exceed the individual administrative expense caps.

Also, direct expenditures by the ERA Recipient should be reported in the subrecipient section of the Treasury portal (or via the bulk upload template). Direct expenditures should be reported in addition to subrecipient activity.

Reporting Requirements

11. Will Treasury consider modifying reporting requirements so that rent—regardless of whether it is prospective or arrears—and utility assistance—regardless of whether it is prospective or arrears—can be reported simply as rent and utility assistance, rather than as rent, rental arrears, utilities, utility arrears (based on the predominant use of funds)?

Treasury does not anticipate that reporting requirements will change. However, Treasury understands that reviewing individual invoices, retroactively in some cases, and determining prospective versus arrears can be burdensome and time consuming due to a lack of clarity in bills and outreach to utility providers.

For the reporting periods Q1, Q2 and Q3, Treasury encourages recipients to use their best judgment and for expenditures to a unique household for multiple purposes, prospective and arrears, designate those expenditures as rent or utility assistance for current reporting requirements. Recipients are responsible for providing supporting information as required, and where the information exists, ERA recipients must attempt to differentiate between periods. We encourage ERA recipients to work with utility providers to obtain bulk data and evaluate other creative ways of verifying the information.

If you have reporting suggestions, please submit to Treasury as soon as practicable. For example, information on timelines when data will be available, and potential compensating controls that would allow Treasury and its partners to confirm guidelines are being followed, are particularly welcome.

12. Would Treasury consider allowing grantees to report on cumulative data as of a date certain since the beginning of the program, rather than in quarterly installments? This would be helpful as grantees will otherwise have to make corrections to prior reports when funding is returned to the grantee.

No, not at this time each quarterly report should reflect activity in that quarter.

Treasury will accept a Participant Household Payment Data File or a Subrecipient file for the Q1, Q2 and Q3 reporting periods as long as it includes all data for the relevant reporting time periods, primarily December 27, 2020 through September 30, 2021.

Note that some quarterly reporting elements do ask ERA Recipients to report cumulative data. Treasury is required to report activity occurring in specific periods going forward and we must balance reporting burden concerns with the need to confirm activity that occurred within the relevant period of performance, due in part to statutory reallocation considerations and oversight needs.

Treasury has taken this approach into consideration. We understand that, due to the previously requested extensions, the need for separate reports is in some cases no longer relevant for the current cycle.

Treasury welcomes specific improvements in this area. Treasury is focused on the top line year-to-date information for the upcoming reporting cycle by October 29. Treasury does not plan to identify recipients who unintentionally reported one quarter information in one period or another, when the submission was done within reason and in good faith as well as respecting the statutory cutoff for reallocations. Treasury may request revisions to reports. Please refer to instructions on the ERA website.

Definitions

13. Why are Treasury grantees required to report the average number of months of utilities assistance provided but not average number of months of rent assistance provided, and why is that average supposed to exclude arrears?

Treasury recently deployed updated versions of many of the bulk upload templates, primarily with updates to the embedded help text.

We also uploaded a revised “demographics” upload template to correct the issue mentioned in the above questions. The newly updated upload file now requires recipients to provide the average number of months for rent or utility payments. ERA recipients were notified of this enhancement and the User Guide was updated.

Note: As long as recipients accurately track and report the periods in which assistance is provided in the designated areas of the Treasury Portal and in the Participant

Household Payment Data File, Treasury will not rely on averages for compliance purposes due to potential exclusions.

Treasury understands that rent averages are easier to identify than utility averages due to utility billing practices. Thus, we made changes based on requests for flexibility.

Treasury will continue to address inconsistencies in guidance and we appreciate additional input from ERA Recipients.

Data Collection

14. How should grantees handle situations in which the landlord, utility provider, or tenant does not have a DUNS number?

DUNS numbers are only required for entities that receive payments of \$30,000 or more of ERA funds. If a landlord, utility provider, or tenant receives a payment of \$30,000 or more, they should obtain a DUNS number. Treasury will use that information to confirm the validity and existence of the entity as part of its compliance activities.

When a subrecipient does not have a DUNS number, it can call 1-866-705-5711 or access <http://fedgov.dnb.com/webform> to obtain a DUNS number assigned for free.

15. How should grantees handle this if they have not been collecting social security numbers and/or have concerns about collecting this information for reasons related to security risks and data security requirements?

There is no requirement for ERA Recipients to report participant social security numbers in the Monthly or Quarterly reports or within the Participant Household Payment Data File.

16. How will Treasury remove individuals' names and social security numbers from publicly reported information?

Recipients should NOT report to Treasury any individual names or social security numbers.

Subaward Questions

17. For subawards for direct payments, for example amounts paid to a landlord during a quarter, what is the date on which efforts begin and end? Is it the start and finish of the quarter?

The payment should be reported in the quarter in which it is made. If the specific start date is unknown, it should be reported as the 1st of the month.

18. How should internal costs, such as internal payroll costs be reported since these would not be subrecipient expenditures?

The costs mentioned in the question are "Administrative Costs."

An ERA Recipient should report its administrative costs that are less than \$30,000 in the aggregated reports for expenditures less than \$30,000 and the Aggregate Expenditures less than \$30,000 to individuals screens.

ERA Recipients should use the “Expenditures” screen to report its Administrative Costs that exceed \$30,000 by taking the following steps:

- Leave Subaward ID/Subaward number fields as blank
- Enter the Expenditure Start Date, Expenditure End Date, Expenditure Amount.
- The Expenditures Category picklist defaults to “Administrative Costs”.
- Enter “No” for the compliance question,
- Enter “N/A” for the “Please provide a brief description” field
- Use the “Administrative Cost Narrative” field to provide a supporting narrative for the administrative costs.

19. What subaward type would apply to payments to tenants and/or landlords under \$30k?

ERA recipients should label this as a Direct payment.

20. With CRF and FRF there was an “aggregate payments to individuals” category but that does not appear to be an option in the system.

Please use the bulk upload template for Direct payments to individuals titled “Subaward Expenditure Reporting Less than \$30,000 to Individuals.” This upload file and related section perform the same function as previously observed under CRF.

Bulk Upload

21. On the subaward upload template, column G asks for the “total amount of ERA funds obligated by the recipient to a subrecipient under a given subaward.” Please provide additional clarification for this field.

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

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

If a recipient provides \$1,000,000 to a sub-recipient to use to make rental payments and in the quarter the subrecipient makes \$90,000 in rental payments, the recipient would list \$1,000,000 as an obligation and \$90,000 as an expenditure under the subaward. If the \$90,000 in rent payments reflected ninety \$1,000 rent payments, the total \$90,000 would be reported as Aggregate Expenditures less than \$30,000 to Individuals.

22. On the expenditures >\$30k upload, the “help text” for column F may cause confusion. The “help text” says to report total amount of ERA dollars on subaward but then column G requires a single expenditure category be selected. If the total dollars for the subaward is used it would almost certainly span multiple expenditure categories. Is the intent to report the total expended for each subaward for each expenditure category on its own line? For example, if a subrecipient agency is administering the program it may have 7 separate lines on the spreadsheet, one for each of the expenditure categories. Is this correct?

Yes, it would be reported on seven separate lines on the template, one for each of the expenditure categories.