

Department of the Treasury  
Information Collection Request – Supporting Statement

Emergency Rental Assistance Program (ERA1)  
OMB No. 1505-0266

**A. Justification**

1. Circumstances necessitating the collection of information

*Justification for Emergency Processing:*

Treasury administers the ERA1 program which was authorized by Division N, Title V, Section 501 (a)(1) of the Consolidated Appropriations Act, 2021 (the “Act”). The Act provided \$25 billion for Treasury to make payments to States (defined to include the District of Columbia), U.S. Territories, Indian Tribes or their Tribally designated housing entities, as applicable, the Department of Hawaiian Homelands, and certain local governments with more than 200,000 residents (collectively the “eligible grantees”) to provide financial assistance and housing stability services to eligible households in response to the COVID-19 pandemic. Treasury made ERA1 awards to more than 700 eligible grantees in early 2021.

Treasury is seeking approval for the ERA1 final report form which each ERA1 grantee will be required to use to report on their utilization of ERA1 award funds over the entire award period of performance. This information collection is vitally important for Treasury to fulfill its statutory public reporting requirements, satisfy the Pandemic Relief Accountability Committee (PRAC) reporting requirements, and continue to effectively monitor and oversee the ERA1 grantees’ compliance with the ERA1 Award Terms.

The ERA1 final report will require grantees to calculate and submit cumulative data on several key performance metrics covering the entire award period of performance. In addition, based on Treasury’s need to properly reconcile and align the grantee-reported data, Treasury has recently determined the need to require grantees, as part of their final report, to verify and revise, if necessary, details of subrecipient expenditure records that were previously reported on quarterly reports throughout the award period of performance.

The award period of performance for a total of 465 ERA1 grantees ended on September 30, 2022, and the final report for these grantees will be due by January 30, 2023. The final report due date coincides with the award closeout date for federal award recipients, which is set forth in 2 CFR 200.344(a), and requires all federal award recipients to closeout their awards by no later than 120 calendar days after the end of their award period of performance. As a result, providing the final report template to ERA1 grantee expeditiously will be critical to meeting this deadline.

Due to the need for ERA1 grantees to prepare and submit their ERA1 final report to Treasury expeditiously, Treasury’s requests emergency processing and approval of the ERA1 final report form and draft instructions by November 3, 2022 in order to develop and distribute the online

report templates and associated reporting guidance so that these grantees whose award period of performance ends on September 30, 2022 will have sufficient time to gather the required data and to prepare and submit complete and accurate reports to Treasury by the January 30, 2023 deadline. In addition, approval ensures adequate time for Treasury's planned communications with the ERA1 grantees about the final reporting procedures and the need for complete and accurate data.

### **Acceptance of Award Terms Form**

An eligible grantee that elects to receive payment under the ERA program must complete and sign a form that will indicate its agreement to the award terms, including the requirement to comply with reporting requirements established by Treasury, in order for Treasury to comply with its reporting requirements under section 501(g), and its reallocation requirements under section 501(d). Treasury does not have rulemaking authority with respect to this program, so it must obtain the agreement of eligible grantees to require them to comply with these provisions.

### **Recipient Payment Information Form**

In order to ensure proper payment by Treasury, each eligible grantee must supply basic identifying and bank routing information. This information should be readily available to officials completing the form.

### **ERA Redirected Funds Form**

The ERA Redirected Funds Form will be used by local government grantees that no longer wish to implement an ERA program. The form will document the transfer of ERA funds and legal responsibilities therein from the local governments to their respective State government. The form must be signed by both the chief executive of the local government and an authorized official of the State government. The completed and signed form as well as a copy of the ACH or wire transfer must be submitted to Treasury as evidence of the transfer, cancellation of the local government's ERA award, and modification of the State's ERA award. We estimate a small percentage of local governments will choose to transfer the ERA funds therefore we expect to receive no more than 30 forms.

### **ERA Interim Report and Interim Reporting Guidance**

Treasury developed the ERA interim report and the interim reporting guidance for ERA grantees to submit summary information on their utilization of ERA award funds to date to facilitate Treasury's quarterly reporting obligations under Section 501(g) and to effectively monitor the ERA grantees' compliance with the requirements of the ERA award. In addition to information required from ERA grantees pursuant to Section 501(g),<sup>1</sup> Treasury will also be collecting information on the ERA grantees' use of funds for administrative expenses to ensure compliance with the limitations on administrative costs under the ERA program. The interim report will capture zip code level reporting to enable Treasury to track which low-income zip codes are

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<sup>1</sup> Section 501(g) reporting and research requirements are exempt pursuant to paragraph (5) of that section from Paperwork Reduction Act requirements.

receiving a proportional amount of assistance under the ERA program as compared to zip codes that are not low-income.

### **ERA 1 Quarterly Report, Bulk Upload Template, Instructions, and Treasury's Portal User Guide**

Treasury developed ERA 1 quarterly report forms and the accompanying bulk upload templates and instructions to enable ERA 1 grantees to submit the required information on their utilization of ERA 1 award funds quarterly. This information can be submitted electronically via Treasury's Portal. Treasury has developed a Portal User Guide to help grantees use the Portal. The information collection is important to fulfill Treasury's statutory reporting requirements and will permit Treasury to effectively monitor the ERA 1 grantees' compliance with the requirements of the ERA 1 award.

### **ERA 1 Final Report, Bulk Upload Template, Instructions, and Treasury's Portal User Guide**

Treasury developed an ERA 1 final report form and the accompanying bulk upload templates and instructions to enable ERA 1 grantees to submit the required information on their overall utilization of ERA 1 award funds to Treasury by the end of the award closeout period. This information will be submitted electronically via Treasury's Portal. Treasury has developed additional guidance to help grantees use the portal for submitting the final report. The information collection is vitally important for Treasury to fulfill its statutory public reporting requirements, satisfy the Pandemic Relief Accountability Committee (PRAC) reporting requirements, and continue to effectively monitor and oversee the ERA 1 grantees' compliance with the ERA 1 Award Terms.

#### 2. Use of the data

The information reported will allow Treasury to fulfill its reporting requirements under Section 501(g), satisfy the PRAC reporting requirements, permit Treasury to continue to effectively monitor recipients' compliance with the program requirements, and provide Treasury with a better understanding of the recipients' ERA program activity.

#### 3. Use of information technology

Treasury will manage the submission process with the use of existing and widely available technology such as a web portal and e-mail.

#### 4. Efforts to identify duplication

The information collections are under new statutory mandates. The information is not known to overlap with any other data collected under any other information collections at Treasury.

Furthermore, the information collection is tailored to leverage data that already exists and require only additional data that is necessary.

5. Impact on small entities

This collection of information will minimally affect small entities. However, Treasury will attempt to minimize burden on small entities to the greatest extent practicable.

6. Consequences of less frequent collection and obstacles to burden reduction

Treasury will collect only the information required to make any payments to the eligible grantees. The eligible grantees will submit a limited amount of information that should be readily available to the entity in the ordinary course of business. If the eligible grantees are unable to provide their completed recipient payment information form and acceptance of award terms form, Treasury would not be able to make payment to those eligible grantees. If ERA grantees fail to complete and submit their interim reports to Treasury, Treasury will not be able to meet its public reporting obligations under Section 501(g) and monitor ERA grantees' compliance with the ERA program requirements. Likewise, if ERA 1 grantees fail to complete and submit their quarterly and final reports to Treasury, Treasury will not be able to meet its public reporting obligations under Section 501(g), satisfy the PRAC reporting requirements, or continue to effectively monitor each ERA 1 grantee's compliance with the ERA 1 program requirements.

7. Circumstances requiring special information collection

There are no special circumstances that require the collection to be conducted in a manner inconsistent with OMB guidelines.

8. Solicitation of comments on information collection and justification for expedited processing pursuant to 5 C.F.R. § 1320.13

This ICR is being submitted under emergency clearance procedures in order to comply with statutory deadlines, expedite payments to eligible grantees, and to facilitate the recipients' timely submission of quarterly reports to Treasury, in order for Treasury to satisfy its obligations under Section 501(g), satisfy the PRAC reporting requirements, and continue to effectively monitor recipients' compliance with the program requirements. As such, advance public notice and comment is not possible.

9. Provision of payments to respondents

No payments or gifts are provided to respondents.

10. Assurance of confidentiality

Information collected will be kept confidential to the extent appropriate and consistent with the Freedom of Information Act and other applicable laws.

11. Justification of sensitive questions

No sensitive questions will be asked of eligible grantees.

12. Estimate of the hour burden of information collection

The Recipient Payment Information form, Acceptance of Award Terms form, ERA 1 Interim Report, ERA 1 Quarterly Report, ERA Redirected Funds Form and all associated Recordkeeping burden estimates are as follows:

<b>Reporting</b>	# Respondents	# Responses Per Respondent	Total Responses	Hours per Response	Total Burden in Hours	Cost to Respondents (\$47.50 per hour*)
Recipient Payment Information Form	1,150	1	1,150	0.25 (15 minutes)	288	\$13,680
ERA Redirected Funds Form and Recordkeeping	30	1	30	1 hour	30	\$1,425
Acceptance of Award Terms Form	1,150	1	1,150	0.25 (15 minutes)	288	\$13,680
ERA 1 Interim Report	438	1	438	4	1752	\$83,220
ERA 1 Quarterly Report	377	4	1,508	30	45,240	\$2,148,900
ERA 1 Final Report	377	1	377	40	15,080	\$716,300
<b>Total</b>	3,522		4,653		62,678	\$2,977,205

\* Bureau of Labor Statistics (BLS), U.S. Department of Labor, Occupational Outlook Handbook, Accountants and Auditors, on the Internet at <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm> (visited December 30, 2020). In 2019, the median pay for accounts and auditors was \$34.40/hour. To account for the fully-loaded employer cost of employee compensation, the median pay is increased by 38%, resulting in a fully-loaded wage rate of \$47.50. According to BLS's Employer Cost for Employee Compensation from September 2020 at <https://www.bls.gov/news.release/pdf/ecec.pdf> (released on December 17, 2020), employers provided 38% of total employee compensation in the form of non-wage compensation (i.e., benefits such as paid leave, health insurance, etc.) for state and local government workers.

### 13. Estimated total annual cost burden to respondents

There are no annualized capital/startup costs for the eligible recipients to provide the information in the form or certification.

### 14. Estimated cost to the federal government

As this is a new program being set up in response to emergency circumstances, Federal costs have not been estimated yet.

### 15. Reasons for change in burden

There is an increase of 15,080 hours of burden due to the addition of the ERA 1 Final Report and instructions. This is partially offset by the removal of several previously approved forms that are no longer needed (Obligated Funds Certification, Program Improvement Plan, Request for Reallocated Funds, Voluntary Reallocation Letter), which reduce burden by 2,375 hours.

### 16. Plans for tabulation, statistical analysis and publication

Treasury plans to publish the data for disbursements.

### 17. Display of the expiration date for OMB approval

Treasury plans to display the expiration date for OMB approval of the information collection on all instruments.

### 18. Exceptions to submission requirements

There are no exceptions to the submission requirements.

## **Part B. Describe the use of statistical methods such as sampling or imputation**

This collection does not employ statistical methods.