**DEPARTMENT OF THE TREASURY**

**WASHINGTON, D.C. 20220**

**TO:** Alex Goodenough, Office of Information and Regulatory Affairs

**FROM:** Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, and Records

**SUBJECT:** Justification for Emergency Processing: State and Local Fiscal Recovery Funds (SLFRF) Recovery Plan Performance Report and NEU Template

Pursuant to the Office of Management and Budget (OMB) procedures established at 5 C.F.R. § 1320.13, the Department of the Treasury (Treasury) requests emergency processing for State and Local Fiscal Recovery Funds (SLFRF) program Recovery Plan Performance Report and Non-entitlement units of government (NEU) distribution template information collection request, revising OMB Control Number 1505-0271.

On March 11, 2021, the American Rescue Plan Act was signed into law, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds, which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses. On June 17, 2020, Treasury published the [Compliance and Reporting Guidance](https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/recipient-compliance-and-reporting-responsibilities) that SLFRF recipients need to comply with to fulfill their reporting requirements. As noted in the Compliance and Reporting Guidance, recipients are required to fulfill the first of those reporting requirements by August 31, 2021.

Treasury is currently working on developing the reporting portal recipients will use to transmit the necessary information. The online portal is expected to go live around August 6, 2021, which will only provide recipients less than a month to fulfill their reporting obligations.

Due to the need to provide guidance to recipients so they can gather the necessary information needed to be reported through the Treasury reporting portal once it opens or be posted in their public website, Treasury requests emergency processing and approval by July 26, 2021 of the Recovery Plan Performance Report, which will contain detailed project performance data, including information on efforts to improve equity and engage communities; and the NEU Distribution Template and User guide, which provide updates on distributions to individual NEUs.

Due to the need for recipients to prepare and submit the report and template to Treasury expeditiously, Treasury requests emergency processing and approval of the recovery performance plan, by July 26, 2021. Given the inability to seek public comment during such a short timeframe, Treasury requests a waiver from the requirement to publish notice in the Federal Register seeking public comment.