Department of the Treasury

Information Collection Request – Supporting Statement

Local Assistance and Tribal Consistency Fund

OMB No. 1505-0276

**Part A. Justification**

1. Circumstances necessitating the collection of information

Section 605 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, established the Local Assistance and Tribal Consistency Fund (the “LATCF”), which appropriates $2 billion in total funding across fiscal years 2022 and 2023 to Treasury to make payments to eligible revenue sharing counties and eligible Tribal governments (collectively, “eligible governments”). Specifically, for each of fiscal years 2022 and 2023, Treasury shall reserve $250 million of the total amount appropriated to allocate and pay to eligible Tribal governments and $750 million of the total amount appropriated to allocate and pay to eligible revenue sharing counties.

This Supporting Statement previously only discussed certain information to be collected from eligible Tribal governments; it has been updated to address eligible revenue sharing counties and additional information to be collected from eligible Tribal governments.

*Records Retention and Access Requirement (for Eligible Tribal Governments and Eligible Revenue Sharing Counties)*

The award terms and conditions will require all eligible governments to maintain records regarding the award and permit Treasury and oversight bodies access to such records.

*Recipient Payment Information Form (for Eligible Tribal Governments and Eligible Revenue Sharing Counties)*

In order to assist Treasury in making proper payments, all eligible Tribal governments and eligible revenue sharing counties must supply basic bank routing and account information. Treasury expects this information to be readily available to officials or employees completing the form.

*Certification Regarding Economic Conditions (for Eligible Tribal Governments)*

In order to verify that Tribal governments have a need for this funding in line with the statutory requirement to take into account economic conditions of each eligible Tribal government in Tribal allocations, all eligible Tribal governments will be required to provide a certification regarding economic conditions.

*Annual Obligation and Expenditure Report (for Eligible Tribal Governments and Eligible Revenue Sharing Counties)*

The award terms and conditions will require that all eligible governments submit an annual obligation and expenditure report to Treasury, as further outlined in the Reporting Guidance for the Local Assistance and Tribal Consistency Fund (LATCF). The first annual obligations and expenditure report will be due March 31, 2023.

1. Use of the data

The information reported in these forms will assist Treasury in allocating payment amounts, making proper payments to eligible governments, and monitoring compliance with statutory requirements and program guidance.

3. Use of information technology

Treasury will manage the payment submission and any requests for records with the use of existing and widely available technology such as e-mail. When requesting bank routing information or other sensitive information, Treasury will provide governments with additional submission guidance to maintain privacy and security. If governments are not able submit sensitive information electronically, Treasury may provide alternative submission options, such as fax or mail.

4. Efforts to identify duplication

The information collections are under new statutory mandates. The collection of information is tailored to leverage data that already exists and require only additional data that is necessary for allocating payment amounts, making payments to eligible governments, and monitoring compliance with statutory requirements and program guidance.

5. Impact on small entities

This collection of information will minimally affect small governments. Treasury will attempt to minimize the burden on small governments to the greatest extent practicable, such as by providing assistance to small governments.

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

If eligible Tribal governments and eligible revenue sharing counties are unable to provide their Recipient Payment Information Form, Treasury will not be able to make payments to eligible governments. If eligible governments are unable to agree to retain and provide access to relevant records or to submit annual obligation and expenditure reports, Treasury will not receive the requisite level of comfort that eligible governments will be compliant with applicable laws.

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

Treasury hosted three Tribal consultations (on February 8, 9 and 10, 2022), feedback from which has deeply informed our approach to program design. Treasury has also received written comments from Tribal stakeholders and has continuously engaged with Tribal governments on this program through the dedicated Office of Recovery Programs’ Tribal policy and engagement team. Through these engagements, Treasury has learned that Tribal governments have an urgent need for this funding, and given resource constraints, sometimes require additional time and one-on-one outreach by Treasury to navigate the funding request process.

Similarly, Treasury has engaged stakeholders and agency partners, including the National Association of Counties, the Montana Association of Counties, the U.S. Department of the Interior, and the U.S. Department of Agriculture (U.S. Forest Service). Like Tribal governments, eligible revenue sharing counties also have an urgent need for this funding, and given resource constraints, likely require additional time and one-on-one outreach by Treasury to navigate the funding request process.

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.

9. Provision of payments to respondents

No payments or gifts are provided to respondents.

10. Assurance of confidentiality

Information collected through reporting carries no assurance of confidentiality, consistent with Treasury’s commitment to transparency and accountability, and with the Freedom of Information Act and other applicable laws.

11. Justification of sensitive questions

No sensitive questions will be asked of eligible governments.

12. Estimate of the hour burden of information collection

The burden estimates for the records retention and access requirement to be included in the award terms and conditions for eligible Tribal governments and Recipient Payment Information Form for eligible Tribal governments are as follows:

| **Reporting** | **# Respondents** | **# Responses Per Respondent** | **Total Responses** | **Hours per response** | **Total Burden in Hours** | **Cost to Respondent****($48.80 per hour\*)** |
| --- | --- | --- | --- | --- | --- | --- |
| Records Retention and Access Requirement (for eligible Tribal governments) | 581 | 1 | 581 | 0.25 | 145 | $7,088 |
| Recipient Payment Information Form (for eligible Tribal governments) | 581 | 1 | 581 | 1 | 581 | $28,353 |
| Recipient Certification Regarding Economic Conditions | 581 | 1 | 581 | 1 | 581 | $28,353 |
| Obligation and Expenditure Report (for eligible Tribal governments) | 581 | 1 | 581 | 2 | 1,162 | $56,705 |
| **Total** |  |  | **2,324** |  | **2,469** | **$120,499** |

\* Bureau of Labor Statistics, 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 March 28, 2020). Base wage of $33.89/hour increased by 44% to account for fully loaded employer cost of employee compensation (benefits, etc.) for a fully loaded wage rate of $48.80.

The burden estimates for the records retention and access requirement to be included in the award terms and conditions for eligible revenue sharing counties and Recipient Payment Information Form for eligible revenue sharing counties are as follows:

| **Reporting** | **# Respondents** | **# Responses Per Respondent** | **Total Responses** | **Hours per response** | **Total Burden in Hours** | **Cost to Respondent****($48.80 per hour\*)** |
| --- | --- | --- | --- | --- | --- | --- |
| Records Retention and Access Requirement (for eligible revenue sharing counties) | 2,086 | 1 | 2,086 | 0.25 | 522 | $5,424 |
| Recipient Payment Information Form (for eligible revenue sharing counties) | 2,086 | 1 | 2,086 | 1 | 2,086 | $101,796 |
| Obligation and Expenditure Report (for eligible revenue sharing counties) | 2,086 | 1 | 2,086 | 2 | 4,172 | 203,593 |
| **Total** |  |  | **6,258** |  | **6,780** | **$330,813** |

\* Bureau of Labor Statistics, 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 August 31, 2022). Base wage of $33.89/hour increased by 44% to account for fully loaded employer cost of employee compensation (benefits, etc.) for a fully loaded wage rate of $48.80.

13. Estimated total annual cost burden to respondents

There are no annualized capital/startup costs for the eligible governments to provide the information in the Recipient Payment Information Form for eligible Tribal governments and eligible revenue sharing counties or records retention, records access, or reporting requirements for eligible Tribal governments and eligible revenue sharing counties.

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

This submission is the third submission for this program; however, it updates the prior submissions to address eligible revenue sharing counties and a reporting burden, whereas the first submission only addressed information other than reporting information collected from eligible Tribal governments.

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 requirements

There are no exceptions to the requirement for eligible Tribal governments and eligible revenue sharing counties to complete the Recipient Payment Information Form or comply with the records retention, records access, and reporting requirements or for eligible Tribal governments to complete the Certification Regarding Economic Conditions.

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

This collection does not employ statistical methods.