Department of the Treasury

Information Collection Request – Supporting Statement

Coronavirus Capital Projects Fund

OMB No. 1505-0277

**Part A. Justification**

1. Circumstances necessitating the collection of information

Section 604 of the Social Security Act (the “Act”), as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (Mar. 11, 2021) authorized the Coronavirus Capital Projects Fund (“CPF”). The CPF provides $10 billion in funding for the Department of the Treasury (“Treasury”) to provide grant payments to States (defined to include the District of Columbia and Puerto Rico), seven territories and freely associated states (including the United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau), and Tribal governments[[1]](#footnote-3) to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (“COVID-19”).

Section 604(b) of the Act prescribes that the $10 billion be allocated to eligible grant recipients according to a formula provided in the statute. Treasury has used this formula to calculate the CPF grant fund allocations for each eligible recipient and has posted these allocations on its website[[2]](#footnote-4). In general, each State (including the District of Columbia and Puerto Rico) will receive between approximately $107 million and $500 million, each of the seven named territories and freely associated states will receive approximately $14 million, and each Tribal government will receive approximately $167,000.

Treasury has separately received approval under OMB #1505-0274 for information collections related to applying for CPF grant awards (“Applications”) and for specifying the use of funds (“Grant Plans”)

For non-Tribal entities, the current information collection is used to solicit information related to quarterly project and expenditure reports and annual performance reports. Both information collections are described generally in the Compliance and Reporting Guidance for States, Territories, and Freely Associated Sates, which provides these recipients information needed to fulfill their reporting requirements and compliance obligations.

For Tribal entities, the current information collection will be used to solicit information for annual reports. The information collection is described generally in the Compliance and Reporting Guidance for Tribal Entities, which provides Tribal entities with information needed to fulfill their reporting requirements and compliance obligations

**States, Territories, and Freely Associated States**

*Project and Expenditure Report*

The initial Project and Expenditure Report was due on October 31, 2022, with subsequent reports being due at the end of each calendar quarter for the duration of the period of performance. The Project and Expenditure Report contains a set of standardized questions to ascertain the recipient’s use of funds received as of the date of reporting, as well as the status of individual projects. Treasury will make the data submitted by recipients publicly available.

Tribal entities are not required to submit Project and Expenditure Reports.

*Annual Report*

For Tribal entities, the initial Annual Report must be submitted by July 31, 2023, with subsequent reports being due annually for the duration of the period of performance. The Tribal Annual Report is similar to the Project and Expenditure Report for States, Territories, and Freely Associated States, but contains fewer data prompts. In addition to standardized questions, it has a few free-text fields allowing Tribes to provide a short performance narrative.

**Annual Performance Report**

The first Performance Report must be submitted by States, territories, and freely associated states on July 31, 2023, with subsequent reports being due annually on July 31 for the duration of the period of performance. The Performance Report will contain detailed performance data corresponding to the “Programs” specified previously in a recipient’s Grant Plan. This will include information on efforts to improve equity and engage communities. While there are certain data and topics that recipients must cover in the Performance Report, it is mostly free-form written content. Recipients are required to publish the Performance Report on their website and provide the reports to Treasury. Treasury will make the Performance Reports and associated data submitted by recipients publicly available.

Tribal entities are not required to submit Annual Performance Reports.

Use of the data

All information will be provided by eligible entities or their designees. The information reported will allow Treasury to obtain the status of recipient’s use of CPF grant awards received as of the date of reporting and to verify that the recipient is using CPF funds in a manner consistent with program requirements. The information will also be used as a reference for future data submissions and compliance. Data will be shared with other Federal agencies to the extent necessary, or in response to inquiries by inspectors general and other oversight bodies. Treasury may make certain submitted data publicly available.

3. Use of information technology

Treasury will manage the form intake and reporting submission processes with the use of existing and widely available technology such as online web-based forms and e-mail. Certain information will be posted on Treasury’s public website.

4. Efforts to identify duplication

This information collection is 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 only additional data that is necessary to meet Treasury’s and recipients’ compliance obligations is being requested.

5. Impact on small entities

Treasury will attempt to minimize the burden on small entities to the greatest extent practicable.

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

If Treasury does not collect the data in the Project and Expenditure Report and Annual Report , it will not be able to assess recipients’ use of funds and compliance with program guidelines.

If Treasury does not collect the data in the Performance Report for States, territories, and freely associated states, it will not be able to assess the program outputs and outcomes against the objectives in the previously collected Grant Plans.

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

The Information Collection Request for States, territories, and freely associated states (excluding Information Collection documents related to Tribal reporting requirements) was originally submitted under emergency clearance procedures. On May 10, 2022, Treasury published a notice in the Federal Register at 87 FR 28103, soliciting public review and comment for a 15-day period. Treasury also directly solicited comments from affected recipients by e-mail and posted a note on the CPF page of its website with instructions on submitting comments to the Federal Register. Treasury considered those comments and any necessary changes were made prior to publication.

Treasury added Compliance and Reporting Guidance for Tribal Governments to the Information Collection Request, and is renewing the non-Tribal Information Collection Request without expedited emergency clearance procedures.

On November 4, 2022, Treasury published a notice in the Federal Register at 87 FR 66787, soliciting public review and comment for a 60-day period, according to the standard non-expedited process. Comments were due on January 3, 2023. Treasury received one comment in response to the Federal Register notice, and it was not materially relevant to the Information Collection Request. Treasury also held a consultation with Tribal recipients on January 17, 2023, hosted by Chief Marilyn Malerba, Treasurer of the United States, during which Treasury solicited written comments from Tribal recipients by no later than January 31, 2023. Treasury would like to thank the commentors and the Tribal recipients that participated in the Tribal consultation for their time and thoughtful insights. Treasury took these comments into consideration and used them to revise and improve the CPF Compliance and Reporting Guidance. Treasury received one response to the Tribal consultation solicitation which raised several relevant concerns that are summarized below.

The commentor suggested that, in order to reduce administrative burden on Tribal employees, Treasury should only collect data that it will use and that it assesses to be necessary. Treasury has made every effort to reduce the administrative burden associated with CPF reporting. The information collection is tailored to leverage data that already exists and only additional data that is necessary to meet Treasury’s statutory obligations and recipients’ compliance obligations is being requested.

The commentor also suggested that Treasury provide a way for Tribes with limited internet access to submit compliance reports associated with this Information Collection Request by mail. Treasury agrees that an alternative means of report submission is necessary for certain Tribal recipients. Treasury has added text to the document noting Treasury’s intent to provide this accommodation in limited cases where necessary.

The commentor also suggested that Treasury permit Tribal consortia to report on behalf of their member Tribes. Treasury intends to allow this, and has added text to the document clarifying that this is acceptable.

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 entities.

12. Estimate of the hour burden of information collection

The Project and Expenditure Report, and the Performance Report burden estimates are as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Reporting** | **#** **Respondents** | **# Responses Per Respondent** | **Hours per response** | **Total Burden in Hours** | **Cost to Respondent**  **($50.93 per hour\*\*)** |
| Project and Expenditure Report – States, Territories, and Freely Associated States | 59 | 4 per year | 62 per year | 14,632 per year | $745,208 per year |
| Performance Report – States, Territories, and Freely Associated States | see above | 1 per year | 80 per year | 4,720 per year | $240,390 per year |
| Annual Report – Tribal Entities | 550\* | 1 per year | 20 per year | 11,000 per year | $560,230 per year |
| **Total** | **609** | **-** | **-** | 30,352 | **$1,545,828 per year** |

\* Number of Respondents is estimated.

\*\* 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 17, 2021). Base wage of $35.37/hour increased by 44% to account for employer cost of employee compensation (benefits, etc.) for a fully loaded wage rate of $50.93.

13. Estimated total annual cost burden to respondents

There are no annualized capital/startup costs for the eligible entities 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 in burden of 11,000 hours due to the addition of the Project and Expenditure Report for Tribal entities. An updated version of the reporting guidance for States and Territories is also being included but will not have an impact on the previously-approved burden.

16. Plans for tabulation, statistical analysis, and publication

Treasury publishes total allocations, award amounts, and disbursements. Some additional information is available to the public on Sam.gov as required by law, and on Treasury’s website in accordance with CPF program terms.

Treasury plans to publish the Performance Reports for states, territories, and freely associated states on Treasury’s public website. These recipients must also post the Performance Report on a public-facing website and provide the link to Treasury.

Treasury may publish certain data provided in the Project and Expenditure Report. The information may be displayed on Treasury’s website. No complex analytical techniques will be used to post the information as the information will be a direct extract of the data reported to Treasury.

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 certification requirement

There are no exceptions to the certification statement.

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

This collection does not employ statistical methods.

1. An eligible Tribal government is the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131). The State of Hawaii, for exclusive use of the Department of Hawaiian Home Lands and the Native Hawaiian Education Programs to assist Native Hawaiians, is also eligible to apply for funding under this funding category. [↑](#footnote-ref-3)
2. https://www.treasury.gov/CPF [↑](#footnote-ref-4)