

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 (“LATCF”), which appropriated \$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. Specifically, for each of fiscal years 2022 and 2023, Treasury reserved \$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.

Section 103 of Division LL of the Consolidated Appropriations Act, 2023 amended the LATCF program and made additional funding available to provide payments to eligible revenue sharing consolidated governments across fiscal years 2023 and 2024. Eligible revenue sharing counties, eligible Tribal governments, and eligible revenue sharing consolidated governments collectively are referred to as “eligible governments.”

This Supporting Statement has been updated to address the extension of Treasury’s current approved collection of information as recipients close out their LATCF award, as outlined below.

In order to receive LATCF payments, Treasury previously collected signed award terms and conditions which included records retention and access requirements, recipient payment information, and a certification regarding economic conditions from eligible Tribal governments. As of April 30, 2026, LATCF funds will no longer be available for payment, so these forms have been removed from Treasury’s data collection. Recipients must continue to comply with the records retention and access requirements in the signed award terms and conditions.

*Annual Obligation and Expenditure Report (for Eligible Governments)*

The award terms and conditions 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. The first annual obligation and expenditure report was due March 31, 2023. LATCF funds are available until expended or returned to Treasury, and recipients are able to close out their LATCF award when they have expended all or nearly all their LATCF funds. As of March 31, 2026, over 1,000 recipients have closed out their LATCF award. Treasury anticipates that an additional 200 recipients will close out their LATCF award before the next annual obligation and expenditure report is due in March 2027.

## 2. Use of the data

The information reported in these forms will assist Treasury in monitoring compliance with statutory requirements and program guidance.

## 3. Use of information technology

Treasury will manage the annual obligation and expenditure report submission with the use of Treasury's reporting portal. Treasury will manage any requests for records with the use of existing and widely available technology such as e-mail. If governments are not able to submit this information electronically, Treasury may provide alternative submission options, such as fax or mail.

## 4. Efforts to identify duplication

The initial information collections were under new statutory mandates, but Treasury has ongoing needs for some of this information to effectively administer the program. The collection of information is tailored to leverage data that already exists and requires only additional data that is necessary for monitoring compliance with statutory requirements and program guidance.

## 5. Impact on small entities

This collection of information will minimally affect small governments. Treasury has attempted, and will continue to 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 governments are unable 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

Prior to the initial information collection for this program, Treasury hosted three Tribal consultations (on February 8, 9 and 10, 2022), feedback from which deeply informed our approach to program design. Treasury also received written comments from Tribal stakeholders and has continuously engaged with Tribal governments on this program through the dedicated Treasury's Tribal policy and engagement team. Through these engagements, Treasury learned that Tribal governments had an urgent need for this funding, and given resource constraints,

sometimes required additional time and one-on-one outreach by Treasury to navigate the funding request process.

Similarly, also prior to the initial information collection for this program, Treasury 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 and eligible revenue sharing consolidated governments also had an urgent need for this funding, and given resource constraints, often required additional time and one-on-one outreach by Treasury to navigate the funding request process.

Treasury previously requested a waiver from the requirement to publish notice in the Federal Register seeking public comment for the reasons outlined previously. To extend a currently approved collection without a change, Treasury published notice in the Federal Register seeking public comment from January 12, 2023 through March 13, 2023.<sup>1</sup> Treasury did not receive any public comments on this notice. To extend a currently approved collection without a change, Treasury published notice in the Federal Register seeking public comment from April 3, 2026 through June 2, 2026.<sup>2</sup> Treasury did not receive any public comments on this notice.

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 estimate for the obligation and expenditure report is as follows:

<b>Reporting</b>	<b># Respondents</b>	<b># Responses Per Respondent</b>	<b>Total Responses</b>	<b>Hours per response</b>	<b>Total Burden in Hours</b>	<b>Cost to Respondent (\$48.80 per hour*)</b>
Obligation and Expenditure	1,400	1	1,400	1	1,400	\$68,320

<sup>1</sup> See 88 FR 2171, available at <https://www.federalregister.gov/documents/2023/01/12/2023-00415/agency-information-collection-activities-proposed-collection-comment-request-local-assistance-and>

<sup>2</sup> See 91 FR 17059, available at <https://www.federalregister.gov/documents/2026/04/03/2026-06530/agency-information-collection-activities-proposed-collection-comment-request-local-assistance-and>

Reporting	# Respondents	# Responses Per Respondent	Total Responses	Hours per response	Total Burden in Hours	Cost to Respondent (\$48.80 per hour*)
Report						
<b>Total</b>			<b>1,400</b>		<b>1,400</b>	<b>\$68,320</b>

\* 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.

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 obligation and expenditure report.

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

The burden associated with the obligation and expenditure report has been reduced to reflect that the number of recipients required to complete this report is lower than in previous years and will continue to fall with each calendar year as recipients close out their LATCF award. Only those recipients that have not closed out their LATCF award are required to continue to complete the obligation and expenditure report. The latest version of the reporting guidance has been included.

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 is displaying 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 governments to comply with the records retention, records access, and the obligation and expenditure report requirements.

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

This collection does not employ statistical methods.