

Department of the Treasury
Information Collection Request – Supporting Statement

CARES Act Coronavirus Relief Fund
OMB No. 1505-0264

A. Justification

1. Circumstances necessitating the collection of information

Justification for Emergency Processing:

On March 27, 2020, the President signed the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Pub. L. No. 116-136. Section 601(a)(1) of the Social Security Act as added by section 5001 of the CARES Act provides \$150 billion for the U.S. Department of the Treasury (Treasury) to make payments to States (defined to include the District of Columbia, Puerto Rico, U.S. Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), Tribal governments, and certain eligible local governments with more than 500,000 residents to assist with necessary expenditures incurred due to the Coronavirus Disease 2019 (COVID-19) pandemic.

The CARES Act allocates the \$150 billion as follows: (1) \$3 billion for making payments to the District of Columbia, Puerto Rico, U.S. Virgin Islands, Guam, Northern Mariana Islands, and American Samoa; and (2) \$8 billion for making payment to Tribal governments. The remaining \$139 billion is for making payment to the 50 States with allocations based on their populations, and with each State receiving a minimum payment no less than \$1.25 billion for fiscal year 2020. Local governments with more than 500,000 residents may request a direct payment from Treasury out of the funds available for States pursuant to section 601(b)(2) of the Social Security Act as added by section 5001 of the CARES Act.

Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act, requires that States, Tribal governments, or units of local government use the funds received to cover only those costs that (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (2) were not accounted for in the budget most recently approved as of March 27, 2020, for the State or government; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Section 601(b)(1) of the Social Security Act as added by section 5001 of the CARES Act provides that not later than 30 days after March 27, 2020, the Secretary shall pay each State and Tribal government, and eligible local government.

Due to the need to make payments expeditiously to States, Tribal governments, and local governments under section 5001 of the CARES Act, Treasury requests emergency processing for the Recipient Payment Form and the form of certification required to be submitted by eligible local governments in order to receive direct payment from Treasury.

Local Government Certification

Pursuant to sections 601(b)(2) and 601(e) of the Social Security Act, as added by section 5001 of the CARES Act, a local government with a population exceeding 500,000 may receive a direct payment from Treasury if it provides a certification signed by its chief executive that attests that the local government's "proposed uses of the funds" will be consistent with the use of funds prescribed in section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

Tribal Affidavit

Pursuant to section 601(c)(7) of the Social Security Act, as added by section 5001 of the CARES Act, the amounts paid to Tribal governments are not allocated pursuant to population, as with other governments, but rather are to be determined by the Secretary of the Treasury, in consultation with the Secretary of the Interior and Indian Tribes, shall be based on increased expenditures relative to aggregate expenditures in fiscal year 2019 and determined in such manner as the Secretary of the Treasury determines appropriate to ensure that all amounts available are distributed. Treasury isn't able to determine what increased expenditures relative to fiscal year 2019 will be, yet the statute requires payment within 30 days. The data being requested is intended to allow Treasury to infer the amount of these increased expenditures because it will provide information as to the likely impact of the pandemic on each Tribe.

Recipient Payment Form

In order to ensure proper payment by Treasury, all States, Tribal and eligible local governments (governments) must supply basic identifying and bank routing information. This information should be readily available to officials completing the form.

2. Use of the data

The information reported will allow Treasury to ensure proper payments to State and eligible local governments.

3. Use of information technology

Treasury will manage the payment and certification submission process with the use of existing and widely available technology such as 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 at Bureau of Indian Affairs and collect only the 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 governments. The governments will submit a limited amount of information that should be readily available to the entity in the ordinary course of business. If the governments are unable to provide their completed Recipient Payment Form and the Certification Form for eligible local governments, Treasury would not be able to make payment to those governments.

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. 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 recipients.

12. Estimate of the hour burden of information collection.

The recipient payment form burden estimates are as follows:

Reporting	# Respondents	# Responses Per Respondent	Total Responses	Hours per response	Total Burden in Hours	Cost to Respondent (\$48.80 per hour*)
Local Government Unit Certification	200	1	200	2	400	\$19,520

Tribal Affidavit	750	1	750	2	1,500	\$73,200
Recipient Payment Form	800	1	800	2	1,600	\$78,080
Total Title V	1,750	2	1,750	6	3,500	\$170,800

* 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 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

This collection of information is a new statutory requirement and does not reflect a change in any previous burden.

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 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.