

(a) Effective Date

This airworthiness directive (AD) is effective December 26, 2023.

(b) Affected ADs

This AD replaces AD 2020–15–07, Amendment 39–21170 (85 FR 43682, July 20, 2020).

(c) Applicability

This AD applies to Rolls-Royce Deutschland Ltd & Co. KG (RRD) Model RB211–524G2–19, RB211–524G2–T–19, RB211–524G3–19, RB211–524G3–T–19, RB211–524H2–19, RB211–524H2–T–19, RB211–524H–36, and RB211–524H–T–36 engines.

(d) Subject

Joint Aircraft System Component (JASC) Code 7250, Turbine Section.

(e) Unsafe Condition

This AD was prompted by an updated analysis by the engine manufacturer, which indicates certain part-numbered and serial-numbered low-pressure turbine (LPT) stage 1 disks that have undergone rework could fail before the current published life limits. The FAA is issuing this AD to prevent failure of the LPT stage 1 disk. The unsafe condition, if not addressed, could result in uncontained release of high-energy debris from the engine, in-flight shutdown of the engine, damage to the engine, and damage to the airplane.

(f) Compliance

Comply with this AD within the compliance times specified, unless already done.

(g) Required Actions

Except as specified in paragraph (h) of this AD: Perform all required actions within the compliance times specified in, and in accordance with, European Union Aviation Safety Agency (EASA) AD 2022–0237, dated December 2, 2022 (EASA AD 2022–0237).

(h) Exceptions to EASA AD 2022–0237

(1) Where EASA AD 2022–0237 refers to its effective date, this AD requires using the effective date of this AD.

(2) This AD does not adopt the “Remarks” section of EASA AD 2022–0237.

(i) Alternative Methods of Compliance (AMOCs)

(1) The Manager, AIR–520, Continued Operational Safety Branch, FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. In accordance with 14 CFR 39.19, send your request to your principal inspector or local Flight Standards District Office, as appropriate. If sending information directly to the manager of the certification office, send it to the attention of the person identified in paragraph (j) of this AD and email to: ANE-AD-AMOC@faa.gov.

(2) Before using any approved AMOC, notify your appropriate principal inspector, or lacking a principal inspector, the manager of the local flight standards district office/certificate holding district office.

(j) Additional Information

For more information about this AD, contact Sungmo Cho, Aviation Safety Engineer, FAA, 2200 South 216th Street, Des Moines, WA 98198; phone: (781) 238–7241; email: Sungmo.D.Cho@faa.gov.

(k) Material Incorporated by Reference

(1) The Director of the Federal Register approved the incorporation by reference of the service information listed in this paragraph under 5 U.S.C. 552(a) and 1 CFR part 51.

(2) You must use this service information as applicable to do the actions required by this AD, unless the AD specifies otherwise.

(i) European Union Aviation Safety Agency (EASA) AD 2022–0237, dated December 2, 2022.

(ii) [Reserved]

(3) For EASA AD 2022–0237, contact EASA, Konrad-Adenauer-Ufer 3, 50668 Cologne, Germany; phone: +49 221 8999 000; email: ADs@easa.europa.eu; website: easa.europa.eu. You may find this EASA AD on the EASA website at ad.easa.europa.eu.

(4) You may view this service information at FAA, Airworthiness Products Section, Operational Safety Branch, 1200 District Avenue, Burlington, MA 01803. For information on the availability of this material at the FAA, call (817) 222–5110.

(5) You may view this material at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, visit www.archives.gov/federal-register/cfr/ibr-locations or email fr.inspection@nara.gov.

Issued on October 25, 2023.

Caitlin Locke,

Director, Compliance & Airworthiness Division, Aircraft Certification Service.

[FR Doc. 2023–25517 Filed 11–17–23; 8:45 am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Parts 1 and 53**

[TD 9981]

RIN 1545–BJ23

Requirements for Type I and Type III Supporting Organizations; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains a correction to Treasury Decision 9981, which was published in the **Federal Register** for Monday, October 16, 2023. Treasury Decision 9981 issued final regulations providing guidance on the prohibition on certain gifts or contributions to Type I and Type III supporting organizations from persons

who control a supported organization and on certain other requirements for Type III supporting organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006.

DATES: This correction is effective on November 20, 2023.

FOR FURTHER INFORMATION CONTACT: Michael Gruccio at (202) 317–4541 (not a toll-free number), or Don Spellman at (202) 317–4086 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 9981) that are the subject of this correction are under section 509(a) of the Code.

Corrections to Publication

Accordingly, the final regulations (TD 9981) that are the subject of FR Doc. 2023–22286, published on October 16, 2023, are corrected on page 71298, in the first column, the sixth through eighth lines under the heading “Statement of Availability of IRS Documents” are corrected to read “visiting the IRS website at: https://www.irs.gov/irb/2014-02_IRB#NOT-2014-4”.

Oluwafunmilayo A. Taylor,

Section Chief, Publications & Regulations Branch, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2023–25510 Filed 11–17–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY**31 CFR Part 35**

RIN 1505–AC83

Coronavirus State and Local Fiscal Recovery Funds

AGENCY: Department of the Treasury.

ACTION: Interim final rule.

SUMMARY: The Secretary of the Treasury is issuing an interim final rule to amend the definition of “obligation” set forth in the Department’s regulations with respect to the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act of 2021.

DATES:

Effective date: The provisions in this interim final rule are effective November 20, 2023.

Comment date: Comments must be received on or before December 20, 2023.

ADDRESSES: Please submit comments electronically through the Federal

eRulemaking Portal at <http://www.regulations.gov>. Comments may be mailed to the Office of Recovery Programs, Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220. Because postal mail may be subject to processing delays, it is recommended that comments be submitted electronically. All comments should be captioned with “Coronavirus State and Local Fiscal Recovery Funds Obligation Interim Final Rule Comments.” Please include your name, organization affiliation, address, email address, and telephone number in your comment. Where appropriate, a comment should include a short executive summary. In general, comments received will be posted at <http://www.regulations.gov> without change, including any business or personal information provided. Comments received, including attachments and other supporting materials, will be part of the public record and subject to public disclosure. Do not enclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

FOR FURTHER INFORMATION CONTACT: Jessica Milano, Chief Recovery Officer, Office of Recovery Programs, Department of the Treasury, (844) 529–9527.

SUPPLEMENTARY INFORMATION:

I. Background

On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) was signed into law.¹ The ARPA amended Title VI of the Social Security Act to add sections 602 and 603, which established the State and Local Fiscal Recovery Funds (SLFRF).² The SLFRF program provides support to State, local, territorial, and Tribal governments (together, recipients) to mitigate the fiscal effects of the COVID–19 public health emergency.³ As enacted in 2021, recipients are authorized to use SLFRF award funds to respond to the COVID–19 public health emergency or its negative economic impacts; to provide premium pay to essential workers; to provide government services to the extent of a reduction in a recipient’s revenue due to the COVID–19 public health emergency; or to make necessary investments in water, sewer, or broadband infrastructure.⁴ On November 15, 2021, the Infrastructure Investment and Jobs Act amended the

SLFRF program to authorize recipients to use funds to satisfy any non-federal match requirement of an authorized Bureau of Reclamation project.⁵ On December 29, 2022, the Consolidated Appropriations Act, 2023 (2023 CAA), further amended the SLFRF program to authorize recipients to use funds to provide emergency relief from natural disasters or their negative economic impacts; to use funds for projects eligible under certain Department of Transportation programs (Surface Transportation projects); and to use funds for projects that are eligible under Title I of the Housing and Community Development Act of 1974 (Title I projects).⁶ The 2023 CAA also codified the \$10 million “standard allowance” under the revenue loss eligible use category.⁷

In May 2021, Treasury published an interim final rule (2021 IFR) that implemented the SLFRF program as established by the ARPA.⁸ In January 2022, Treasury published a final rule (2022 final rule), which responded to comments received on the 2021 IFR, made several clarifications to the 2021 IFR, and took effect on April 1, 2022.⁹ In September 2023, Treasury published an additional interim final rule (2023 IFR) to implement the changes made to the SLFRF program by the 2023 CAA.¹⁰ The 2023 IFR generally did not change the eligible uses discussed in the 2022 final rule.

Sections 602 and 603 of the Social Security Act provide that SLFRF funds may only be used to cover costs incurred by December 31, 2024.¹¹ The term “cost incurred” does not have a precise meaning in this context. One approach to implementing this requirement might have been to have set December 31, 2024, as the end of the period of performance for SLFRF awards. However, Congress expressly provided for water, sewer, and broadband projects as eligible uses of the SLFRF. If Treasury had set the end of period of performance as December 31, 2024, such that recipients would have had to not only obligate funds but complete expenditures by that date, it would have been very difficult for recipients to engage in significant water, sewer, and broadband projects. Instead,

Treasury implemented the statutory requirement by providing that a cost is considered incurred by December 31, 2024, if a recipient has incurred an obligation with respect to the cost by December 31, 2024.¹² Treasury defined “obligation” as “an order placed for property and services and entering into contracts, subawards, and similar transactions that require payment,”¹³ which is based on the definition of “financial obligations” in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).¹⁴ Treasury then set the period of performance as ending on December 31, 2026, which serves as the deadline for expenditures. Treasury’s approach was confirmed by Congress in the amendments made to the SLFRF program in the CAA 2023. In providing authority for recipients to use SLFRF funds for the new eligible use categories, Congress expressly provided for the same framework of separate obligation and expenditure deadlines as is provided for in Treasury’s SLFRF award terms and conditions and rule. Specifically, the CAA 2023 amendments provided that funds may be obligated for Surface Transportation projects and Title I projects until December 31, 2024, and must be expended by September 30, 2026.

II. Revision to the Definition of Obligation in 31 CFR 35.3 and Related Guidance Updates

Treasury is amending the definition of “obligation” to provide additional flexibility to recipients, providing clarification regarding the application of the obligation deadline to subrecipients, and providing guidance regarding the amendment and replacement of contracts and subawards. Additional guidance from Treasury regarding

¹² 31 CFR 35.5(b). Typically, financial obligations incurred under a federal award must be liquidated no later than 120 calendar days after the end date of the period of performance specified in the terms and conditions of the award. This expenditure period exists to allow recipients time to receive goods ordered and make final payments. *See* 2 CFR 200.344.

¹³ 31 CFR 35.3.

¹⁴ 2 CFR 200.1 (defining “financial obligation,” when referencing a recipient’s or subrecipient’s use of funds under a Federal award, as orders placed for property and services, contracts and subawards made, and similar transactions that require payment). This definition aligns with a plain language understanding of “incur” as meaning to become liable or subject to something. *See, e.g.*, Webster’s Third Int’l Dictionary (1961) (“to become liable or subject to: bring down upon oneself”); Black’s Law Dictionary, 11th ed. 2019 (“to suffer or bring on oneself (a liability or expense)”); American Heritage Dictionary (5th ed. 2022) (“to become liable or subject to as a result of one’s actions; bring upon oneself”).

⁵ Section 40909, Public Law 117–58, 135 Stat. 429 (Nov. 15, 2021).

⁶ *See* section 102 of Division LL of Public Law 117–328, 136 Stat. 4459 (Dec. 29, 2022).

⁷ *See id.*

⁸ 86 FR 26786 (May 17, 2021).

⁹ 87 FR 4338 (Jan. 27, 2022).

¹⁰ 88 FR 64986 (Sept. 20, 2023).

¹¹ 42 U.S.C. 802(c)(1), 803(c)(1). A recipient must return any funds not obligated by December 31, 2024. 31 CFR 35.5(c).

¹ Public Law 117–2 (Mar. 11, 2021).

² *See* section 9901 of the ARPA, codified at 42 U.S.C. 802 and 803.

³ *See id.* Sec. 802(a)(1), 803(a).

⁴ *See id.* Sec. 802(c)(1), 803(c)(1).

closeout and specific deadlines by which recipients must return funds not obligated or expended will be forthcoming.

Amendment to the Definition of "Obligation"

Recipients have identified for Treasury that they anticipate difficulty using SLFRF funds to satisfy administrative and other legal requirements applicable to the SLFRF program after the obligation deadline has passed. The expenses associated with these requirements include payroll and benefits of personnel responsible for compliance and reporting and expenses of maintaining records. Recipients will not have incurred an obligation to make many of these types of expenditures prior to the obligation deadline. For example, Treasury understands that recipient personnel costs are typically obligated with respect to one pay period at a time because recipient personnel generally are not subject to long-term employment contracts. As such, expenses of personnel needed to comply with administrative and other legal requirements between the obligation deadline and the end of the period of performance could not be paid for using SLFRF funds (or at least, not after the end of the last pay period that begins prior to the obligation deadline). To the extent that recipients have been covering such expenses and other related administrative expenses under their current negotiated indirect costs rate agreement established with their federal cognizant agency or using the *de minimis* rate of 10 percent of modified total direct costs pursuant to 2 CFR 200.414(f), they may continue to do so, and this interim final rule will also provide recipients with an additional way to cover such costs when they are charged directly.

In this interim final rule, Treasury is amending the definition of "obligation" previously adopted at 31 CFR 35.3 in response to recipients' concerns. Under the revised definition, an "obligation" continues to include an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. However, under the revised definition, a recipient is also considered to have incurred an obligation by December 31, 2024, with respect to a requirement under federal law or regulation or a provision of the SLFRF award terms and conditions to which the recipient becomes subject as a result of receiving or expending SLFRF funds. A recipient may use the SLFRF funds to cover the cost of meeting such a requirement.

Such expenditures include the following:

- *Reporting and compliance requirements:* Funds expended to comply with SLFRF reporting and compliance requirements, including in connection with the preparation and submission of recipients' required reports, review of subaward reports or subrecipient monitoring generally, maintenance of data and reporting tools, and review and processing of invoices.
- *Single Audit costs:* Funds expended for the conduct of audits required by the Single Audit Act, including on audit costs, on preparation for such audits, and on audit resolution, including funds spent by pass-through entities to carry out their responsibilities related to audit resolution of subawards.
- *Record retention and internal control requirements:* Expenditures to comply with records retention requirements and other expenditures necessary to ensure program integrity through the closeout of the award.
- *Property standards:* Expenditures on insurance, inventory and other recordkeeping requirements, and maintenance of equipment and other expenditures made to comply with the property standards of the Uniform Guidance (2 CFR 200.310–200.316).
- *Environmental compliance requirements:* Expenditures to comply with environmental requirements, including to obtain environmental permit renewals.
- *Civil rights and nondiscrimination requirements:* Expenditures related to comply with civil rights and nondiscrimination requirements, including the investigation of complaints arising from SLFRF-funded projects.

In each case, these would include costs, calculated in compliance with the rules for compensation charged to federal awards set out at 2 CFR 200.430, of recipient personnel whose time is required to comply with these requirements.

To take advantage of this additional flexibility, recipients must (1) determine the amount of SLFRF funds the recipient estimates it will use to cover such expenditures, (2) document a reasonable justification for this estimate, (3) report that amount to Treasury by April 30, 2024, with an explanation of how the amount was determined, and (4) report at award closeout the final amount expended for these costs. Recipients may not include within this estimate any expenditure that will be made after December 31, 2026, other than administrative expenditures necessary to close out the SLFRF award in accordance with the Uniform

Guidance. Other than such closeout expenditures, recipients must expend all SLFRF funds by the end of the period of performance regardless of whether they continue to have expenses of the type outlined above after that date. A recipient's estimate of the amount that it expects to expend must be reasonable, based on the considerations listed at 2 CFR 200.404. If a recipient's estimate exceeds what is ultimately expended, the recipient must return the excess funds to Treasury. Treasury will update the SLFRF Compliance and Reporting Guidance to reflect the additional reporting requirements.

In response to suggestions from recipients, Treasury considered whether "costs incurred" could be defined by reference to a standard other than "obligation." However, for the reasons discussed above, the revised definition of "obligation" provides the best and most reasonable interpretation of the statutory requirement for recipients to incur costs by December 31, 2024. For example, some recipients recommended that Treasury revise the rule to define "costs incurred" by reference to recipient appropriation, budget, or allocation processes. This approach would not provide a standard that could be applied consistently across recipients. Further, as noted above, Congress, in the amendments made by the 2023 CAA with respect to the SLFRF program, has confirmed the definition of "costs incurred" by reference to the obligation of funds. The 2023 CAA was more specific than the ARPA, providing that SLFRF funds "shall remain available for obligation" for Surface Transportation projects and Title I projects until December 31, 2024, and that funds obligated for such uses must be expended by September 30, 2026.

Treasury is also amending the provision of the rule requiring repayment of amounts not obligated and expended by the applicable deadlines to align with the amendment to the definition of "obligation." Pursuant to the amended definition, recipients must still return to Treasury any SLFRF funds not obligated by December 31, 2024, pursuant to entry into a contract or subaward, but need not at that time pay back the amounts they previously reported to Treasury as estimates of the amounts that they will use during the remainder of the period of performance to comply with legal requirements; recipients will be required to repay after December 31, 2026, any part of the estimated amount that is not expended.

Application of Obligation Deadline to Subrecipients

Recipients have asked whether the December 31, 2024, obligation deadline applies to subrecipients. Treasury is clarifying that subrecipients are not subject to this deadline. As stated in the SLFRF rule and as referenced above, Treasury defined obligation to include entry into a subaward. A cost is considered to have been incurred once a recipient enters into a subaward that obligates the recipient to cover that cost. Once a recipient has obligated funds, the requirement in the statute and Treasury's rule to obligate funds by December 31, 2024, has been satisfied, such that subrecipients need not themselves also obligate funds received under a subaward by December 31, 2024. (Contractors also do not need to obligate funds received under a contract by December 31, 2024.) It remains the case that all SLFRF award funds must be expended by the recipient and any subrecipients by 2026, given the termination of the period of performance on December 31, 2026. In the case of funds used for Title I projects and Surface Transportation projects, all funds must be expended by September 30, 2026. Further, as the provisions of the Uniform Guidance are generally applicable to the SLFRF program, recipients must comply with the Uniform Guidance provisions regarding the timing of payment to subrecipients as provided in 2 CFR 200.305.

Amendment and Replacement of Contracts and Subawards

Recipients have asked to what extent they may, after December 31, 2024, amend or replace contracts and subawards entered into prior to that date. In general, recipients may not re-obligate funds or obligate additional funds after the obligation deadline because to do so would violate the statutory deadline by which costs must be incurred. For example, if a contractor requests an unexpected change order due to a cost increase that requires a contract amendment after December 31, 2024, the recipient would not be permitted to obligate additional SLFRF funds to the project because the December 31, 2024, obligation deadline would have passed and the recipient would be required to return to Treasury any funds that had not been obligated by that date.¹⁵

Treasury is clarifying that after December 31, 2024, recipients are permitted to replace a contract or

subaward entered into prior to December 31, 2024, if:

(1) the recipient terminates the contract or subaward because of the contractor or subawardee's default, because the contractor or subawardee goes out of business, or because the recipient otherwise determines that the contractor or subawardee will not be able to perform under the contract or carry out the subaward; or

(2) the recipient and contractor or subrecipient mutually agree to terminate the contract or subaward for convenience;¹⁶ or

(3) the recipient terminates the contract or subaward for convenience if the contract or subaward was not properly awarded (such as if the contractor was not eligible to receive the contract), there is clear evidence that the contract or subaward was improper, the recipient documents its determination that the contract or subaward was not properly awarded, and the original contract or subaward was entered into by the recipient in good faith.

A contract will be considered made in good faith for purposes of clause (3) above if the parties followed standard procurement or subaward practices, as applicable, and the contract or subaward was not entered into for the purpose of evading the obligation deadline. A recipient that re-obligates funds to a new contractor or subrecipient after the obligation deadline will be considered to have used its funds to cover an obligation incurred prior to the obligation deadline if any of the three situations above is present and if the original contract or subaward being replaced was entered into by December 31, 2024.

If a recipient enters into a replacement contract or subaward, the recipient still must expend all funds by the expenditure deadline. Treasury will update the SLFRF Compliance and Reporting Guidance to provide a means for recipients to report any contract or subaward replacements after the December 31, 2024, obligation deadline. Recipients should maintain documentation to justify their determinations, which should include an analysis of the factors discussed above. Treasury may ask recipients to provide this information in their periodic reports.

III. Public Comments and Effective Date

Treasury is seeking comment from recipients regarding this interim final

¹⁶ Note that the Uniform Guidance provides that "all contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity." See Appendix II.(B) to 2 CFR part 200.

rule, and in particular, responses to the following question: *What are the advantages and disadvantages of the change made by this interim final rule to the definition of "obligation"?*

This interim final rule is being issued without advance notice and public comment to allow for immediate implementation of the amendment to the definition of "obligation" at 31 CFR 35.3. Immediate implementation of this amendment will enable recipients to complete their internal budgeting processes in time to meet the statutory deadline to incur costs by December 31, 2024. As discussed below, the requirements of advance notice and public comment do not apply "to the extent that there is involved . . . a matter relating to agency . . . grants." This interim final rule revises the standard pursuant to which recipients satisfy the statutory requirement to incur costs for eligible uses of SLFRF funds by December 31, 2024. In addition and as discussed below, the Administrative Procedure Act provides an exception to ordinary notice-and-comment procedures "when the agency for good cause finds (and incorporates the finding and a brief statement of reasons therefor in the rules issued) that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest." This good cause justification also supports waiver of the 60-day delayed effective date for major rules under the Congressional Review Act at 5 U.S.C. 808(2). Although this interim final rule is effective immediately, comments are solicited from interested members of the public and from recipient governments on all aspects of this interim final rule. These comments must be received on or before December 20, 2023.

IV. Regulatory Analyses

Executive Order 12866

This interim final rule is not a "significant regulatory action" under section 3(f) of Executive Order 12866, as amended.

Executive Order 13132

Executive Order 13132 (entitled Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on state, local, and Tribal governments, and is not required by statute, or preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the Executive Order. This interim final rule does not have federalism implications within the meaning of the Executive Order and

¹⁵ See 31 CFR 35.5(c).

does not impose substantial, direct compliance costs on state, local, territorial, and Tribal governments or preempt state law within the meaning of the Executive Order. The compliance costs are imposed on state, local, territorial, and Tribal governments by sections 602 and 603 of the Social Security Act. Pursuant to the requirements set forth in section 8(a) of Executive Order 13132, Treasury certifies that it has complied with the requirements of Executive Order 13132.

Administrative Procedure Act

The Administrative Procedure Act (APA), 5 U.S.C. 551 *et seq.*, generally requires public notice and an opportunity for comment before a rule becomes effective. However, the APA provides that the requirements of 5 U.S.C. 553 do not apply “to the extent that there is involved . . . a matter relating to agency . . . grants.” This interim final rule implements statutory conditions on recipients’ eligible uses of their SLFRF award funds. The rule is thus “both clearly and directly related to a federal grant program.” *National Wildlife Federation v. Snow*, 561 F.2d 227, 232 (D.C. Cir. 1976). The rule sets forth the “process necessary to maintain state . . . eligibility for federal funds,” *id.*, as well as other “integral part[s] of

the grant program,” *Center for Auto Safety v. Tiemann*, 414 F. Supp. 215, 222 (D.D.C. 1976). As a result, the requirements of 5 U.S.C. 553 do not apply.

The APA also provides an exception to ordinary notice-and-comment procedures “when the agency for good cause finds (and incorporates the finding and a brief statement of reasons therefor in the rules issued) that notice and public procedure thereon are impracticable, unnecessary, or contrary to the public interest.” 5 U.S.C. 553(b)(3)(B); see also 5 U.S.C. 553(d)(3) (creating an exception to the requirement of a 30-day delay before the effective date of a rule “for good cause found and published with the rule”). Assuming 5 U.S.C. 553 applied, Treasury would still have good cause under sections 553(b)(3)(B) and 553(d)(3) for not undertaking section 553’s requirements. As discussed above, Congress authorizes recipients to use SLFRF funds for costs incurred for eligible purposes by December 31, 2024. Given the rapidly approaching deadline, there is an urgent need for recipients to undertake the planning necessary for sound fiscal policymaking, which requires clarity on how SLFRF funds will augment and interact with existing budgetary resources. Treasury

understands that many recipients require immediate rules on which they can rely, especially in light of the approaching obligation deadline. This statutory urgency and practical necessity are good cause to forego the ordinary requirements of notice-and-comment rulemaking.

Congressional Review Act

This rule is not a major rule for purposes of the Congressional Review Act (5 U.S.C. 801 *et seq.*).

Paperwork Reduction Act

The information collections associated with the SLFRF program have been reviewed and approved by OMB pursuant to the Paperwork Reduction Act (44 U.S.C. Chapter 35) (PRA) and assigned control number 1505–0271. Under the PRA, an agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless it displays a valid OMB control number. This interim final rule is not altering the previously approved information collections for the SLFRF program. The table below includes the estimates of hourly burden under this program that have been approved in previously approved information collections.

Reporting	Number respondents	Number responses per respondent	Total responses	Hours per response	Total burden in hours	Cost to respondents (\$48.80 per hour *)
Recipient Payment Form	5,050	1	5,050	.25 (15 minutes)	1,262.5	\$61,610
Acceptance of Award Terms	5,050	1	5,050	.25 (15 minutes)	1,262.5	61,610
Title VI Assurances	5,050	1	5,050	.50 (30 minutes)	2,525	123,220
Tribal Employment Information Form	584	1	584	.75 (45 minutes)	438	21,374
Request for Extension Form	96	1	96	1	96	4,685
Annual Recovery Plan Performance Report	430	1	430	100	43,000	2,098,400
NEU Distribution Template	55	2	110	10	1,100	53,680
Non-UGLG Distribution Template	55	2	110	5	550	26,840
Transfer Forms	1,500	1	1,500	1	1,500	73,200
NEU Agreements and Supporting Documentation	26,000	1	26,000	.5	13,000	634,400
Project and Expenditure Report (quarterly)	2,000	4	8,000	6	48,000	2,342,400
Project and Expenditure Report (annual)	29,000	1	29,000	6	174,000	8,491,200
Total	64,770	78,880	284,209	13,869,339

*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 percent to account for fully loaded employer cost of employee compensation (benefits, etc.) for a fully loaded wage rate of \$48.80.

Regulatory Flexibility Analysis

The Regulatory Flexibility Act (RFA) generally requires that when an agency issues a proposed rule, or a final rule pursuant to section 553(b) of the APA or another law, the agency must prepare a regulatory flexibility analysis that meets the requirements of the RFA and publish such analysis in the **Federal Register**. 5 U.S.C. 603, 604.

Rules that are exempt from notice and comment under the APA or any other law are also exempt from the RFA requirements, including the requirement

to conduct a regulatory flexibility analysis, when among other things the agency for good cause finds that notice and public procedure are impracticable, unnecessary, or contrary to the public interest. Because this rule is exempt from the notice and comment requirements of the APA, Treasury is not required to conduct a regulatory flexibility analysis.

List of Subjects in 31 CFR Part 35

Community development, Disaster assistance, Executive compensation,

Public health emergency, State and Local Governments, Transportation, Tribal Governments.

For the reasons stated in the preamble, the United States Department of the Treasury amends 31 CFR part 35 as set forth below:

PART 35—PANDEMIC RELIEF PROGRAMS

Subpart A—Coronavirus State and Local Fiscal Recovery Funds

■ 1. The authority citation for part 35, subpart A continues to read as follows:

Authority: 42 U.S.C. 802(f); 42 U.S.C. 803(f); section 102(c) of Division LL of the Consolidated Appropriations Act, 2023 (Pub. L. 117–328).

■ 2. Amend § 35.3 by adding a new sentence at the end of the definition of “Obligation” to read as follows:

§ 35.3 Definitions.

* * * * *

Obligation * * * An obligation also means a requirement under federal law or regulation or provision of the award terms and conditions to which a recipient becomes subject as a result of receiving or expending funds.

* * * * *

■ 3. Revise § 35.5(c) to read as follows:

§ 35.5 Use of funds.

* * * * *

(c) *Return of funds.* A recipient must return any funds that have not been obligated by December 31, 2024, pursuant to orders placed for property and services or entry into contracts, subawards, and similar transactions that require payment other than funds in the amount reported to Treasury by April 30, 2024, as the estimate of funds that the recipient will expend to comply with a requirement under federal law or regulation or provision of the award terms and conditions to which a recipient becomes subject as a result of receiving or expending funds. A recipient must return funds obligated for a use identified in § 35.6(b) through (g) by December 31, 2024, but not expended by December 31, 2026. A recipient must return funds obligated for a use identified in § 35.6(h) by December 31, 2024, but not expended by September 30, 2026. A recipient must return funds in the amount reported to Treasury by April 30, 2024, as referenced above, but not expended by December 31, 2026, other than administrative expenses necessary to close out the award.

Jessica A. Milano,

Chief Recovery Officer, Office of Recovery Programs.

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DEPARTMENT OF HOMELAND SECURITY

Coast Guard

33 CFR Part 165

[Docket Number USCG–2023–0865]

RIN 1625–AA00

Safety Zone; Oswego River, Oswego, NY

AGENCY: Coast Guard, DHS.

ACTION: Temporary final rule.

SUMMARY: The Coast Guard is establishing a temporary safety zone for navigable waters within a 210-foot radius of a pedestrian bridge and the surrounding Oswego River in Oswego, NY. The safety zone is needed to protect personnel, vessels, and the marine environment from potential hazards created by a fireworks display. Entry of vessels or persons into this zone is prohibited unless specifically authorized by the Captain of the Port, Sector Buffalo.

DATES: This rule is effective from 5:15 p.m. through 6:45 p.m. November 25, 2023.

ADDRESSES: To view documents mentioned in this preamble as being available in the docket, go to <https://www.regulations.gov>, type USCG–2023–0865 in the search box and click “Search.” Next, in the Document Type column, select “Supporting & Related Material.”

FOR FURTHER INFORMATION CONTACT: If you have questions on this rule, call or email LT William Kelley, Waterways Management at Sector Buffalo, U.S. Coast Guard; telephone 716–843–9343, email D09-SMB-SECBuffalo-WWM@uscg.mil.

SUPPLEMENTARY INFORMATION:

I. Table of Abbreviations

CFR Code of Federal Regulations
DHS Department of Homeland Security
FR Federal Register
NPRM Notice of proposed rulemaking
§ Section
U.S.C. United States Code

II. Background Information and Regulatory History

The Coast Guard is issuing this temporary rule without prior notice and opportunity to comment pursuant to authority under section 4(a) of the Administrative Procedure Act (APA) (5 U.S.C. 553(b)). This provision authorizes an agency to issue a rule without prior notice and opportunity to comment when the agency for good cause finds that those procedures are

“impracticable, unnecessary, or contrary to the public interest.” Under 5 U.S.C. 553(b)(B), the Coast Guard finds that good cause exists for not publishing a notice of proposed rulemaking (NPRM) with respect to this rule because the event sponsor did not submit notice of the fireworks display to the Coast Guard with sufficient time remaining before the event to publish an NPRM. Delaying the effective date of this rule to wait for a comment period to run would be impracticable and contrary to the public interest by inhibiting the Coast Guard’s ability to protect spectators and vessels from the hazards associated with this fireworks display.

Under 5 U.S.C. 553(d)(3), the Coast Guard finds that good cause exists for making this rule effective less than 30 days after publication in the **Federal Register**. For the same reasons discussed in the preceding paragraph, waiting for a 30-day notice period to run would be impracticable and contrary to the public interest.

III. Legal Authority and Need for Rule

The Coast Guard is issuing this rule under authority in 46 U.S.C. 70034 (previously 33 U.S.C. 1231). The Captain of the Port (COTP) Buffalo has determined that fireworks over the water presents significant risks to public safety and property. This rule is needed to protect personnel, vessels, and the marine environment in the navigable waters within the safety zone while the fireworks display is taking place.

IV. Discussion of the Rule

This rule establishes a safety zone from 5:15 p.m. through 6:45 p.m. on November 25, 2023. The safety zone will cover all navigable waters within a 210-foot radius of land launched fireworks over the Oswego River in Oswego, NY. The duration of the zone is intended to protect spectators, vessels, and the marine environment in these navigable waters during the fireworks display. No vessel or person will be permitted to enter the safety zone without obtaining permission from the COTP Buffalo or a designated representative.

V. Regulatory Analyses

We developed this rule after considering numerous statutes and Executive orders related to rulemaking. Below we summarize our analyses based on a number of these statutes and Executive orders, and we discuss First Amendment rights of protestors.

A. Regulatory Planning and Review

Executive Orders 12866 and 13563 direct agencies to assess the costs and