

incorporates by reference the IUP, application materials, payment schedule, required certifications, Operating Agreement (if used), and other documentation required by the EPA Regional Administrator. Information on how an SRF program intends to use its funds for the upcoming year to meet the objectives of the CWA or SDWA can be found in the IUP. The agreement is a general instrument to legally commit the state and EPA to execute their responsibilities under the CWA or SDWA.

(2) Annual Report

The Annual Report indicates how the state has met its goals and objectives of the past fiscal year as stated in the grant agreement and the IUP. The Report provides information on loan recipients, loan amounts, loan terms, project categories of eligible costs, and similar data on other forms of assistance. The Report also describes the extent to which the existing CWSRF or DWSRF financial operating policies, alone or in combination with other state financial assistance programs, will provide for the long-term fiscal health of the Fund and carry out other key provisions of the CWA or SDWA. Financial information from the Annual Report may be entered into the SRF Data System, which is further described in (4) below.

(3) State Audit

A state must comply with the provisions of the Single Audit Act Amendments of 1996. The Audit must contain an opinion on the financial condition of the SRF programs, a report on its internal controls, and a report on compliance with applicable laws and the CWA or SDWA. The EPA also recommends, that each state conduct an annual independent audit of its SRF programs, consistent with best management practices.

(4) Financial and Project Data

To meet the CWA and SDWA objectives of “promoting the efficient use of fund resources,” states must enter financial data, including project commitments and disbursements, into the SRF Data System on an annual basis. These data, also available to the public, are used by EPA to assess compliance with the Program’s mandate to use all funds in an “expeditious and timely” manner and achieve maximum public health and environmental benefits from the Fund. Project-level data are collected on a quarterly basis via the SRF Data System to ensure CWA and SDWA eligibility and to highlight

environmental and health benefits from SRF projects.

(5) SRF Public Awareness Requirements and Activities

Per EPA Grants Policy Issuance (GPI) 14–02: Enhancing Public Awareness of EPA Assistance Agreements, SRF borrowers must publicize EPA’s involvement in project funding up to the funding amount in each year’s capitalization grant. The SRFs have various options to meet this requirement.

The SRFs will collect information from states to provide examples for case studies, fact sheets, and recognition programs. With the exception of some public awareness requirements, the respondents are the state agencies responsible for operating the SRFs.

Form Numbers: None.

Respondents/affected entities: Entities affected by this action are states and local governments.

Respondent’s obligation to respond: Required to obtain or retain a benefit per the Clean Water Act Title VI and the Safe Drinking Water Act Section 1452.

Estimated number of respondents: 1,440.

Frequency of response: Varies by requirement (*i.e.*, quarterly, semi-annually, annually).

Total estimated burden: 93,553 hours (per year).

Burden is defined at 5 CFR 1320.03(b).

Total estimated cost: \$12,892,005 (per year), includes \$100,000 annualized capital or operation & maintenance costs.

Changes in Estimates: There is a decrease of 14,966 hours in the total estimated respondent burden compared with the ICR currently approved by OMB. This decrease is driven by the end of capitalization grants appropriated by the Infrastructure Investment and Jobs Act (IIJA) to both SRF programs after Fiscal Year 2026 although reporting associated with these IIJA funds will continue. However, there is an increase in overall burden of \$313,055, driven primarily by an overall increase in hourly wages.

Jennifer L. McLain,

Director, Office of Ground Water and Drinking Water.

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FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD

Notice of Request for Comment on an Exposure Draft Titled *Embedded Leases Practical Expedient*

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

SUMMARY: Notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has released for public comment an exposure draft of a proposed Statement of Federal Financial Accounting Standards titled *Embedded Leases Practical Expedient*. Respondents are encouraged to comment on any part of the exposure draft.

DATES: Responses are requested by July 30, 2026.

ADDRESSES: The exposure draft is available on the FASAB website at <https://www.fasab.gov/documents-for-comment/>. Copies can be obtained by contacting FASAB at (202) 512–7350. Comments should be sent to leases@fasab.gov.

FOR FURTHER INFORMATION CONTACT: Ms. Monica R. Valentine, Executive Director, 441 G Street NW, Washington, DC 20548, or call (202) 512–7350.

Authority: 31 U.S.C. 3511(d); Federal Advisory Committee Act, 5 U.S.C. 1001–1014)

Dated: May 1, 2026.

Monica R. Valentine,

Executive Director.

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FEDERAL COMMUNICATIONS COMMISSION

[OMB 3060–0850; FR ID 344227]

Information Collection Being Reviewed By the Federal Communications Commission

AGENCY: Federal Communications Commission.

ACTION: Notice; request for comments.

SUMMARY: As part of its continuing effort to reduce paperwork burdens, and as required by the Paperwork Reduction Act (PRA), the Federal Communications Commission (FCC or Commission) invites the general public and other Federal agencies to take this opportunity to comment on the following information collections. Comments are requested concerning: whether the proposed collection of