

Supporting Statement to Accompany SF-83i New Information Collection: Federal Financial Report (FFR) Form

A. Justification

1. Each year, over \$500 billion is expended by the recipients of Federal assistance grant awards. The Office of Federal Financial Management (OFFM) leads the government-wide grants management efforts to assure Federal assistance funds are managed properly and spent in accordance with laws and regulations. Working cooperatively with Federal grant-making agencies and non-Federal parties, OFFM establishes grants management policies and guidance through publication of OMB circulars.

The grantee financial reporting requirements are established in OMB Circulars A-102, Grants and Cooperative Agreements with States and Local Governments, and A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (applicable sections contained in **Attachment 1**). In response to the Public Law (Pub. L.) 106-107, the Federal Financial Assistance Management Improvement Act of 1999, which requires simplification of grantee reporting, OMB and the CFO Council's Grants Policy Committee developed the new Federal Financial Report (FFR) form. The FFR consolidates the forms SF-269, SF-269A, SF-272 and SF-272A prescribed by A-110 and A-102 without adding reporting burden.

2. The Federal Financial Report will be used by grantees to report on financial status and outlays, use of any earned program income and matching funds contributed by the grantee. The Federal grant-making agencies will use the information reported on this form for general management of awards made under Federal financial assistance programs. [Copy of FFR, FFR Attachment, and FFR instructions and FFR Attachment instructions in **Attachment 2**.]

3. Federal agencies have the option of allowing grantees to use electronic submission of the financial status data.

4. There is no other source for the information reported on this form.

5. This information collection does not have a significant impact on small businesses or other small entities.

6. The collection of financial information is required to meet OMB guidance and agency regulations; thus, the collection cannot be less frequent.

7. A recipient that is considered "high-risk" because of financial or performance issues may be required to report more frequently than quarterly. Each agency's implementation of A-110 and A-102 provides details on the how "high-risk" status is determined and terminated. The terms and conditions of the agency's grant agreement would identify the reporting frequency.

8. The 60-day public comment notice on the extension of this form was published in the Federal Register on Thursday, July 28, 2011 [76 FR 45299] (copy available in **Attachment 3**).

9. The 30-day public comment notice on the extension of this form was published in the Federal Register on Wednesday, November 23, 2011 [76 FR 72446] (copy available in **Attachment 4**)

11. No such payments or gifts contemplated for respondents.

12. No confidentiality is provided. 13. No sensitive information is collected.

14. The Estimated Total Annual Burden Hours: 1,200,000. Included in this estimate is 900,000 Estimated Total Annual Burden Hours to complete the FFR (60,000 respondents multiplied by 10 responses multiplied by 1.50 average burden hours per response) and 300,000 Estimated Total Annual Burden Hours to complete the FFR Attachment (60,000 respondents multiplied by 10 responses multiplied by 0.50 average burden hours per response).

15. – 18. Not applicable.

B. Collections of Information Employing Statistical Methods – Not applicable.