

# **Child Care and Development Fund (CCDF) ACF-696T Financial Report**

**OMB Information Collection Request  
0970 - 0195**

## **Supporting Statement Part A - Justification**

**March 2021**

Submitted By:  
Office of Child Care  
Administration for Children and Families  
U.S. Department of Health and Human Services

## **SUPPORTING STATEMENT A – JUSTIFICATION**

### **1. Circumstances Making the Collection of Information Necessary**

The Administration for Children and Families Office of Child Care uses the ACF-696T to collect CCDF financial expenditures data annually for the 221 Tribal CCDF Lead Agencies that receive CCDF funding. The authority to collect and report this information can be found in Section 658G(d) of the Child Care and Development Block Grant (CCDBG) Act of 1990, as amended, and in Federal regulations at 45 CFR 98.65(g) and 98.67(c)(1) which authorize the Secretary to require financial reports as necessary.

In addition to expenditure data collected for regular CCDF funding, the ACF-696T includes expenditure data of funds authorized under the Supplemental Appropriations for Disaster Relief Act of 2019 (P.L.116-2; \$30 Million); Coronavirus Aid, Relief and Economic Security Act (CARES Act; \$3.5 Billion), P.L. 116-136; and Consolidated Appropriations Act, 2021 and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act, \$10 Billion), 2021, P.L. 116-26.

The ACF-696T is currently approved under the overarching generic clearance for financial reports used for ACF mandatory grant programs (OMB #: 0970-0510) through May 31, 2021 but was previously approved under this OMB # (0970-0195). This request will reinstate the previous OMB number for this form. There are no changes proposed to the current version of the form approved under OMB #:0970-0510.

### **2. Purpose and Use of the Information Collection**

The information collected through the form is used to monitor how Tribal CCDF grantees are spending their CCDF dollars in specified categories—including direct services, non-direct services, quality activities, and administration. This enables Office of Child Care staff to identify areas where technical assistance is needed. It allows ACF to monitor grantee compliance with statutory spending requirements, the administrative cost cap, and obligation and liquidation deadlines. Further, it provides ACF data to produce annual financial and statistical reports and respond to periodic detailed inquiries as may be required or made by Congress or other parties.

### **3. Use of Improved Information Technology and Burden Reduction**

ACF has and uses a forms database, On-Line Data Collection (OLDC) system, that allows electronic data entry for the ACF-696T via the internet. Additionally, an electronic copy of the ACF-696T form is available via the Office of Child Care website.

#### **4. Efforts to Identify Duplication and Use of Similar Information**

Information collected in this report is/will not be available through any other Federal source. No similar available information has been identified.

#### **5. Impact on Small Businesses or Other Small Entities**

These forms apply only to Tribal governments. Small businesses are not involved.

#### **6. Consequences of Collecting the Information Less Frequently**

Financial management of the program would be seriously compromised if the expenditure data in the form (ACF-696T) were collected on a less than annual basis. Federal policy presumes the strictest controls on funding documentation in support of State claims for reimbursement.

#### **7. Special Circumstances Relating to the Guidelines of 5 CFR 1320.5**

No special circumstances are noted for this request for information collection.

#### **8. Comments in Response to the Federal Register Notice and Efforts to Consult Outside the Agency**

In accordance with the Paperwork Reduction Act of 1995 (Pub. L. 104-13) and Office of Management and Budget (OMB) regulations at 5 CFR Part 1320 (60 FR 44978, August 29, 1995), ACF published a notice in the Federal Register announcing the agency's intention to request an OMB review of this information collection activity. This notice was published on January 7, 2021, Volume 86, Number 4, page 1114, and provided a sixty-day period for public comment. During the notice and comment period, 1 comment was received, which is attached.

#### **9. Explanation of Any Payment or Gift to Respondents**

No provision for payment or gift to respondents applies to this collection.

#### **10. Assurance of Confidentiality Provided to Respondents**

There are no data collected that require assurances of confidentiality.

#### **11. Justification for Sensitive Questions**

Data collected are not of a sensitive nature.

## 12. Estimates of Annualized Burden Hours and Costs

The grant recipients of CCDF awards utilize various staff members to complete the financial report depending on the grantee organizational and staffing structure. Examples of staff completing the reports range from social and human services program office administrators and assistance, accounting assistance, bookkeepers, etc. In many cases, there is collaboration across program and fiscal offices within a given grantee. The burden hours were estimated based on historical grantee knowledge and taking into account aggregating accounting and other financial data, then entering this data into the form.

Information Collection Title	Total Number of Respondents	Annual Number of Responses Per Respondent	Average Burden Hours Per Response	Annual Burden Hours	Average Hourly Wage	Total Annual Cost
Child Care and Development Fund ACF-696T Financial Report	221	1	5	1105	\$35.62	\$39,306.10
<b>Estimated Annual Burden Total:</b>				<b>1105</b>	<b>Estimated Annual Cost Total:</b>	\$39,306.10

The cost to respondents was calculated using the Bureau of Labor Statistics (BLS) job code for Social and Human Services Assistants [21-1093] and wage data from May 2019, which is \$17.81 per hour, [https://www.bls.gov/oes/current/oes\\_stru.htm](https://www.bls.gov/oes/current/oes_stru.htm). To account for fringe benefits and overhead the rate was multiplied by two which is \$35.62. The estimate of annualized cost to respondents for hour burden is \$35.62 times 1105 hours or \$39,306,10.

## 13. Estimates of Other Total Annual Cost Burden to Respondents and Record Keepers

No additional costs should be associated with this collection that has not been included in questions 12 and 14.

## 14. Annualized Cost to the Federal Government

The cost to the Federal Government includes the electronic publication and database mapping for retention of information submissions which costs are estimated at approximately \$6,500 per year for 3 years. Additionally, with the changes to the electronic form being updated to include the additional reporting for the Supplemental Appropriations for Disaster Relief Act of 2019 (P.L.116-2; \$30 Million); Coronavirus Aid, Relief, and Economic Security Act (CARES Act; \$3.5 Billion), P.L. 116-136; and Consolidated Appropriations Act, 2021 and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act, \$10 Billion), 2021, P.L.

116-26 there is an additional one time cost of \$6,500. The estimated cost for the information technology to support this financial form is \$26,000.

We estimate the review time to be approximately 553 hours. We assume that financial data can be analyzed at half the rate it takes the grantee to report it; i.e.; 221 financial reports, submitted 1 time per year with a total review time of 2.5 hours per report. At an estimated hourly cost of \$25, the total analysis cost to the government is \$13,825.

The estimated annual costs to the Federal Government are \$39,825.

### **15. Explanation for Program Changes or Adjustments**

There are no changes being made to the form approved under the OMB Control Number 0970-0510 that expires May 31, 2021. Recent changes to the form were reviewed and approved by OMB to accommodate reporting for the Supplemental Appropriations for Disaster Relief Act of 2019 (P.L.116-2; \$30 Million); Coronavirus Aid, Relief and Economic Security Act (CARES Act; \$3.5 Billion), P.L. 116-136; and Consolidated Appropriations Act, 2021 and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act, \$10 Billion), 2021, P.L. 116-26.

### **16. Plans for Tabulation and Publication and Project Time Schedule**

There is no plan to publish information collected as a result of this form.

### **17. Reason(s) Display of OMB Expiration Date is Inappropriate**

We will display the expiration date on the form.

### **18. Exceptions to Certification for Paperwork Reduction Act Submissions**

No exceptions are necessary for this collection of information