

## **Supporting Statement A**

### **COVID-19 Provider Relief Fund (PRF) Reporting Activities**

#### **OMB Control No. 0906-0068 - Revision**

**Terms of Clearance:** None

#### **A. Justification**

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

The Health Resources and Services Administration (HRSA) is submitting this information collection request to OMB for review and approval of the COVID-19 Provider Relief Fund (PRF) Reporting Activities. The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136), the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260), and the American Rescue Plan (ARP) Act of 2021 (P.L. 117-2) appropriated PRF and ARP Rural funds to reimburse eligible health care providers for health care-related expenses or lost revenues attributable to COVID-19. HRSA distributed these funds until the end of the Coronavirus Public Health Emergency, which ended on May 11, 2023. Recipients of these funds agreed to the Terms and Conditions, which require compliance with reporting requirements as specified by the Secretary of the U.S. Department of Health and Human Services (HHS).

Recipients are eligible health care Providers who include public entities, Medicare or Medicaid enrolled suppliers and providers, and for-profit and not-for-profit entities that provide diagnosis, testing, or care for individuals with possible or actual cases of COVID-19. Providers who have attested to the Terms and Conditions regarding their PRF payment(s), including the requirement that the provider "shall submit reports as the Secretary determines are needed to ensure compliance with conditions that are imposed on this Payment, and such reports shall be in such form, with such content, as specified by the Secretary in future program instructions directed to all Recipients," will be using the HRSA Consolidated PRF Reporting Portal to submit information about their use of PRF payments.

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

The information collected on the HRSA Consolidated PRF Reporting Portal forms will be used by HRSA to (1) assess whether recipients have met statutory and programmatic requirements, (2) conduct audits, (3) gather data required to report on

findings with respect to the disbursements of PRF payments, and (4) support program evaluation. HRSA staff will also use information collected to identify and report on trends in health care metrics and expenditures before and during the allowable period for expending PRF payments.

While the standard reporting time periods have ended, there are still scenarios in which providers will be required to submit reporting documents to HRSA. These include:

- Providers who receive a Final Repayment Notice, based on a HRSA finding of reporting non-compliance, who submit a Decision Review request and are provided an Opportunity to Report. The Opportunity to Report allows providers another chance to submit a report to come into compliance.
- Adjudicative orders that would require HRSA to allow a Provider an opportunity to report.
- Providers who have prevailed in a dispute or have entered into a settlement with HRSA may need to submit a report.

These scenarios make it necessary to retain and extend approval of the information collection activities associated with required reporting to support compliance, validation, and enforcement actions. Providers would provide documentation through the portal based on the reporting period in which they received the funds in question.

If the information is not collected, HRSA will not fulfill its responsibility to oversee reporting requirements that facilitate appropriate oversight of recipients' use of funds. PRF and ARP Rural recipients will not be able to fulfill their statutory reporting requirement. HRSA will not be able to provide reports to Congress and other stakeholders on the use of more than \$178 billion in PRF funds and \$8.5 billion in ARP Rural funds.

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

Information technology has been used to reduce burden. All data requested, which is the minimum necessary to achieve proper oversight of the Provider Relief Fund, can be provided electronically by answering questions via an easily accessible portal, thus meeting the requirements of the Government Paperwork Elimination Act, P.L. 105-277, title XVII.

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

The information is not duplicative of any other information collection. The Provider Relief Programs were established by Congress in 2020 and early 2021 and had no precedent in U.S. history; so no data collection occurred before the start of the collection.

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

The collection of information will impact small businesses, including physician practices that identify as such. The information requested has been held to the absolute minimum

required for the intended use of the data.

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

The information is collected only once, if applicable. If it is not collected, effective program and fiscal oversight of PRF would be severely jeopardized. There are no legal obstacles to reduce the burden.

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

This request will be implemented in a manner fully consistent with 5 CFR 1320.5(d)(2).

## **8. Comments in Response to the Federal Register Notice/Outside Consultation**

### **Section 8A:**

A 60-day Federal Register Notice was published in the *Federal Register* on June 26, 2025, vol. 90, No. 121; pp. 27324-26. There was one out-of-scope comment criticizing the authorizing legislation. No changes were made to the collection.

A 30-day Federal Register Notice was published in the *Federal Register* on January 7, 2026, vol. 91, No. 4, pp. 512-513, vol. 90, No. 121; pp. 27324-26.

### **Section 8B:**

No outside consultation was conducted because the standard reporting time periods have ended.

## **9. Explanation of any Payment/Gift to Respondents**

Respondents will not receive any payments or gifts.

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

The information collected will be kept secure and protected. Information containing personal identifiers will not be requested. HRSA and its contractors will comply with the HHS Standard for Encryption of Computing Devices and Information to prevent unauthorized access to government information. Data will be kept private to the extent allowed by law.

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

Sensitive questions (such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private), will not be asked.

## **12. Estimates of Annualized Hour and Cost Burden**

### **12A.**

The standard reporting time periods have ended, so only a limited number of providers are expected to submit these documents. Instead of recipients reporting once per reporting period, providers would only be providing documentation in the circumstances outlined above. The number of respondents is based on HRSA estimates of the number of respondents who are expected to need to submit this paperwork annually over the next three years.

The average burden per response differs for different reporting periods because HRSA accounts for different sizes of providers and payments. Payments are categorized into three levels of reporting: \$10-100K (3 hours), \$100-500K (8 hours), and over \$500K (16 hours). Burden hour is also reduced by 1 hour for providers who have previously reported.

#### **Estimated Annualized Burden Hours**

Form Name	Number of Respondents	Number of Responses per Respondent	Total Responses	Average Burden per Response (in hours)	Total Burden Hours
HRSA Consolidated PRF Reporting Portal, Reporting Period 1 (Providers who received payments April 10, 2020, to June 30, 2020)	10	1	10	5.43	54.30
HRSA Consolidated PRF Reporting Portal, Reporting Period 2 (Providers who received payments July 1, 2020, to December 31, 2020)	10	1	10	4.22	42.20
HRSA Consolidated PRF Reporting Portal, Reporting Period 3 (Providers who received payments, January 1, 2021, to June 30, 2021)	10	1	10	5.88	58.80
HRSA Consolidated PRF Reporting Portal, Reporting Period 4 (Providers who received payments July 1, 2021, to December 31, 2021)	10	1	10	5.26	52.60
HRSA Consolidated PRF Reporting Portal, Reporting Period 5 (Providers who received payments January 1, 2022, to June 30, 2022)	5	1	5	5.18	25.90

Form Name	Number of Respondents	Number of Responses per Respondent	Total Responses	Average Burden per Response (in hours)	Total Burden Hours
HRSA Consolidated PRF Reporting Portal, Reporting Period 6 (Providers who received payments July 1, 2022, to December 31, 2022)	50	1	50	7.37	368.50
HRSA Consolidated PRF Reporting Portal, Reporting Period 7 (Providers who received payments January 1, 2023, to June 30, 2023)	5	1	5	5.35	26.75
Total	100		100		629.05

## 12B.

For provider payments between \$10,000 and \$100,000, the typical respondent will be an administrative representative or similar professional. For provider payments over \$100,001, the typical respondent will be an accountant or similar professional. Based on previous years, we estimate that 40 percent of the total reporting burden will be done by Administrative Representatives, and 60 percent of reporting burden will be done by Accountants.

Type of Respondent	Total Estimated Burden Hours	Hourly Median Wage (x2)	Total Respondent Costs
Administrative Representative (43-603, Medical Secretaries and Administrative Assistants)	251.62	\$42.92	\$10,799.53
Accountant (13-2011, Accountants and Auditors)	377.43	\$78.54	\$29,643.35
Total	629.05		\$40,442.88

<sup>1</sup>The annualized burden costs for recipients reflects current Bureau of Labor Statistics data (May 2024), multiplied by 2 to account for employer overhead.

## 13. Estimates of other Total Annual Cost Burden to Respondents or Recordkeepers/Capital Costs

Other than their time, there is no cost to respondents.

#### **14. Annualized Cost to Federal Government**

This amount represents the cost of contracts, IT systems and labor, non-IT services, and federal employee FTEs associated with this data collection. The average employee salary is at a GS13, Step 6 rate.

Category	Estimated Cost
IT Systems and Labor	\$375,000.00
Non-IT Services Projected	\$275,000.00
Fed-FTEs	\$660,000.00
Total	\$1,310,000.00

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

The changes to the collection will be as follows:

- There will be one new Data Form Element, the Repayment ID, which is generated by HRSA and provided in the email giving the recipient the opportunity to report, and will be entered by the provider in the HRSA Consolidated PRF Reporting Portal.
- Approximately 50 data elements will be removed from the PRF and ARP Rural Reporting Portal, including sections on personnel, patient, and facility metrics as well as survey questions on the PRF program. This is because these elements are no longer needed, since the data will be needed in more limited circumstances.
- Fields related to PRF interest earned, nursing home infection control payment expenditures, and other PRF payment expenditures will be consolidated to overall totals.
- The field “PRF Payments to Recipients” will un-consolidate the currently used field “Certification of PRF Payments to Recipient,” so recipients provide the total amount of Nursing Home Infection Control Funding, other PRF funds, and/or ARP Rural Funding received.
- The ARP Rural Payment Expenditures was previously described in the Notice of Reporting Requirements, which will now also be included in the Data Form Elements list for clarity.

As a result, the total number of elements that can be submitted by recipients will be reduced from 123 to approximately 53.

The supplemental document “Post-Payment Notice of Reporting Requirements” has been updated to reflect the removal of reporting periods 8 and 9 (including the applicable payment received period and period of availability dates), as the Public Health Emergency ended on May 11, 2023.

**15. Plans for Tabulation, Publication, and Project Time Schedule**

The information collection requirements will not be published, tabulated or manipulated and there will be no publication on the internet. This is because sites like USASpending.gov already contain information about which providers received PRF and ARP Rural funds. Publishing additional data through this collection could result in more proprietary provider-level data being released. Furthermore, data collected at this point is almost always related to legal and compliance issues associated with previously disbursed funding.

Upon request, HRSA will use the data to provide reports to Congress and other stakeholders on the use of more than \$178 billion in PRF funds and \$8.5 billion in ARP Rural funds.

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

The OMB number and Expiration date will be displayed on every page of every form/instrument.

**17. Exceptions to Certification for Paperwork Reduction Act Submissions**

There are no exceptions to the certification.