

Supporting Statement A

Ryan White HIV/AIDS Program: Expenditures Reports, OMB No. 0915-0390 – Revision

A. Justification

1. Circumstances Making the Collection of Information Necessary

The Health Resources and Services Administration (HRSA) is requesting approval from the Office of Management and Budget (OMB) for a revision of the existing Ryan White HIV/AIDS Program Expenditures Form. The Expenditures Form, which expires July 31, 2026, is used to collect financial information from grant recipients funded under Parts A, B, C, and D of the Ryan White HIV/AIDS Program (RWHAP). HRSA administers the RWHAP authorized under Title XXVI of the Public Health Service Act (42 USC 300ff-11). The RWHAP Expenditures Report enables HRSA to monitor and track the use of grant funds for compliance with statutory, program, and grants requirements. Recipients funded under RWHAP Parts A, B, C, and D are required to report financial data to HRSA at the end of their grant budget period. The Expenditures Report requests information recipients already collect, including the use of RWHAP grant funds for core medical and support services; and on the program components, of administration, planning and evaluation, and clinical quality management. RWHAP Parts A and B recipients funded under the Ending the HIV Epidemic in the U.S. (EHE) initiative are required to report expenditures of the grant budget period in the EHE Expenditure Report. This enables HRSA to track and report progress toward meeting the EHE goals.

Recipients funded under RWHAP Parts A, B, C, and D are required to report financial data to HRSA at the beginning (Allocations Report) and at the end (Expenditures Report) of their grant budget period. The Allocations Report is approved by OMB under 0915-0318.

2. Purpose and Use of Information Collection

The purpose of collecting these data is to monitor and track the use of grant funds for compliance with statute, program requirements, and policies and to ensure that RWHAP or EHE funds are spent on primary care and support services as outlined in the statute. The data collected and reported on the Expenditures Forms will be used:

1. To determine whether the following statute and grant requirements were met:
 - a. Recipients expended their entire grant award.

- b. At least 75% of grant funds were expended to core medical services for Parts A-C, unless a waiver is granted.
 - c. No more than 10% of grant funds were used for recipient administration for Parts A, C, D, and EHE.
 - d. No more than 5 percent of your agency's total current year award, or \$3 million of the grant, may be used for clinical quality management for Parts A, B, and EHE.
 - e. No more than 10% of Part B grant funds were used for planning and evaluation, or recipient administration. In addition, the combined total of these two categories should not exceed 15%.
2. To monitor grant funds for compliance with the amounts expended to specific program components and service categories.
 3. To assess progress toward meeting the national goals for Ending the HIV Epidemic.

In addition to meeting the statutory and program requirements, information collected is critical for HRSA, state, and local recipients, and individual providers to assess the status of existing HIV-related service delivery systems.

3. Use of Improved Information Technology and Burden Reduction

All submissions will be fully electronic in the EHBs. To avoid duplication and reduce recipient reporting burden, HRSA also created an electronic grantee contract management system (known as GCMS) that includes data required for various reports, including the Allocations Report, the Consolidated List of Contractors, and other HRSA data reports, such as the RWHAP Services Report.

3. Efforts to Identify Duplication and Use of Similar Information

The information that is requested in the Expenditures Report is unique to HRSA's RWHAP and EHE grant programs. Accounting data of the type required are not available elsewhere.

4. Impact on Small Businesses or Other Small Entities

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

5. Consequences of Collecting the Information Less Frequently

Without annual reporting on the use of grant funds, HRSA would not fulfill its responsibility to ensure compliance with the RWHAP statute in a timely manner. As the needs of jurisdictions to serve people with HIV are changing constantly, annual reporting of recipient expenditures are necessary to determine whether the administration of the funds is responding to these changes.

If the information is not collected at all:

- HRSA will not be in compliance with the RWHAP statute (42 U.S.C. 300ff-14).

- HRSA will not know or be able to report on how funds are being expended and whether expenditure requirements are being met.
- It would be difficult to determine how the expenditures of RWHP funds are changing from one year to the next.

6. Special Circumstances Relating to the Guidelines of 5 CFR 1320.5

The data will be collected in a manner fully consistent with the guidelines in 5 CFR 1320.5.

7. Comments in Response to the Federal Register Notice/Outside Consultation

Section 8A:

A 60-day notice was published in the Federal Register on December 31, 2025, vol. 90, No. 247; pp. 61403-04. One public comment was received, highlighting the time and effort required to submit the Expenditure Report and proposing three recommendations. While the report submission timeline is set by statute and cannot be changed, HRSA will implement the other recommendations: adding bulk upload functionality and automating synchronization between the Consolidated List of Contractors and expenditure reports for the upcoming Expenditure Report collection in early 2027.

A 30-day notice was published in the Federal Register on April 29, 2026, vol. 91, No. 82, pp. 23108-09.

Section 8B:

In September 2025, nine grant recipients were asked to provide feedback on how changes to the Expenditures Forms might affect their data reporting. Two recipients reported difficulty navigating the HRSA Electronic Handbooks (EHBs).

8. Assurance of Confidentiality Provided to Respondents

The Expenditures Forms is a financial report and does not require any information that could identify individual clients. Names and personal identifiers are not included in these financial reports. The Privacy Act is not applicable to this activity

9. Justification for Sensitive Questions

There are no questions of a sensitive nature.

10. Estimates of Annualized Hour and Cost Burden

Table 1 shows the estimated average annualized hour burden collected in September 2025. The total estimated annual burden is 2,530 hours, which is lower than in the previous submission. Significant changes to the prior proposal by HRSA may have contributed to the earlier increase in burden hours. After three years of using the data collection tool, recipients are likely to be more comfortable and now report fewer burden hours.

12A. Estimated Annualized Burden Hours (Table 1)

Form Name	Number of Respondents	Number of Responses per Respondent	Total Responses	Average Burden per Response (in hours)	Total Burden Hours
Part A Expenditures Report	52	1	52	2	104
Part B Expenditures Report	54	1	54	6	324
Part B Supplemental Expenditures Report	33	1	33	2	66
Part C Expenditures Report	346	1	346	4	1,384
Part D Expenditures Report	116	1	116	4	464
EHE Expenditures Reports	47	1	47	4	188
Total	648		648		2,530

12B.

Type of Respondent	Total Burden Hours	Hourly Wage Rate (X2)	Total Respondent Costs
Budget Analysts	2,530	\$84.54	\$213,886

The annualized burden costs for recipients is based on the Bureau of Labor Statistics 2024 Occupational Employment and Wages, for Budget Analysts (13-2031), <https://data.bls.gov/oes/#/industry/000000>.

The net total hour cost, \$106,943, is doubled to account for employer overhead and fringe benefits, yielding a total hourly cost of \$213,886

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

Grant recipients are responsible for maintaining their own data systems. There are no direct costs to respondents other than their time in participating in the data collection and quality assurance.

14. Annualized Cost to Federal Government

HRSA maintains a contract to provide technical assistance, the distribution of OMB-approved forms, data entry and analysis for the Expenditures and other RWHAP data collection support activities. While not a separate budget line item, the contract cost to support the Expenditures data collection is estimated to be approximately 12.5%. The estimated average annual contract cost is \$912,143.78 x 12.5% = \$114,018.

Contract year	Task 2 (Expenditures) cost	A&E estimated cost (12.5%)
Base year (2022-23)	\$1,767,253.26	\$220,906.66
Option year 1 (2023-24)	\$1,791,354.67	\$223,919.33
Option year 2 (2024-25)	\$1,835,418.84	\$229,427.36
Option year 3 (2025-26)	\$1,903,123.41	\$237,890.43
Total cost		\$912,144

In addition, government personnel require 15 percent of one (1) FTE, including overhead, at a GS-14, step 6 at a total cost of \$37,778 to review and prepare award notices. The average annual total cost (contract and FTE) of the project is \$151,796 and the total cost of the four-year project is \$607,184

15. Explanation for Program Changes or Adjustments

There are no proposed changes to any of the forms. However, there is a small decrease of 38 burden hours compared to the currently approved collection, due to RWHAP recipients' familiarity with the updated reporting requirements introduced in the currently approved collection.

16. Plans for Tabulation, Publication, and Project Time Schedule

The final report is posted on the HRSA website under the [Recipient Allocation and Expenditure Reports](#) page. The information in these reports is reviewed and analyzed to track and monitor expenditure requirements to ensure compliance with the statute. HRSA project officers review and evaluate the recipient submission and analyze the information to prepare summary reports for internal use. RWHAP and

EHE recipients are required to report financial data at the beginning (Allocations Report) and at the end of their grant budget period (Expenditures Report).

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

The expiration date will be displayed appropriately.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

There are no exceptions to the certification.