



BLS OSHS FINANCIAL RECONCILIATION WORKSHEET (FRW)

We estimate that it will take an average of 20-30 minutes to complete this form including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the information. Your response is required to obtain or retain benefits under 29 USC 673. If you have any comments regarding these estimates or any other aspect of this form, including suggestions for reducing this burden, send them to the Bureau of Labor Statistics, Division of Financial Planning and Management (1220-0149), 2 Massachusetts Avenue, NE, Room 4135, Washington, DC 20212-0001. You are not required to respond to the collection of information unless it displays a currently valid OMB control number.

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State Grant Agency (SGA): \_\_\_\_\_ Date: \_\_\_\_\_

CA #: \_\_\_\_\_ CA Period: From: \_\_\_\_\_ To: \_\_\_\_\_

Table with columns: FUND LEDGER CODE, SOII, CFOI, OTHER. Rows include: 1. Cumulative Disbursements, 2. Payments, 3. Difference, 4. Total Obligational Authority, 5. Unused Obligational Authority, 6. Revised Obligational Authority, 7. Total Unused Obligational Authority from this page.

## OSHS FINANCIAL RECONCILIATION WORKSHEET (FRW) TERMS DEFINED

### Line 1. *Cumulative Disbursements:*

The amount shown should represent cumulative cash disbursements through the obligations incurred during the CA period that were paid out prior to the completion of the Financial Reconciliation Worksheet:

- applicable credits, refunds and rebates;
- outstanding advances and prepaid expenses; and
- other cash adjustments.

### Line 2. *Payments:*

The amount of cash drawn down against HHS-PMS or checks received.

### Line 3. *Difference:*

The amount of Payments/draw downs (Line 2), subtracted from reported expenses in Line 1. If the balance is greater, or less than zero, the closeout cannot take place until the SGA fully updates their last quarter's FFR to properly match their draw downs.

When the Difference (Line 3) is greater than zero, there are either:

- Resources on Order
  - o The amount of those goods or services that is obligated, but not yet delivered by the vendor. Does not include: personal services, personnel benefits, most nonpersonal services line items and any items included as an "Accrual."
- Accruals
  - o The amount of those goods received, services rendered, expenses incurred, and assets acquired, but for which payments have not yet been made.

When the Difference (Line 3) is less than zero there is:

- Cash on Hand
  - o The amount of cash available for the payment of obligations.

### Line 4. *Total Obligational Authority:*

The amount of funds that the SGA is allowed to obligate against a specific program ( i.e., CFOI, SOII, etc.).

### Line 5. *Unused Obligational Authority:*

The amount of funds that the SGA did not obligate against a specific program. This sum should equal Line 4 (Total Obligational Authority) minus Line 2 (Payments).

### Line 6. *Revised Obligational Authority:*

The actual amount of funds used during the fiscal year. This sum should equal Line 4 (Total Obligational Authority) minus Line 5 (Unused Obligational Authority).

### Line 7. *Total Unused Obligational Authority from this page:*

Represents all Unused Obligational Authority summed across all programs, which illustrates the total amount of funds that will be deobligated from the CA.

