

**OFFICE OF REFUGEE RESETTLEMENT**  
**CASH AND MEDICAL ASSISTANCE PROGRAM**  
**QUARTERLY REPORT ON EXPENDITURES AND OBLIGATIONS (ORR-2)**

**INSTRUCTIONS**

**General Overview**

In order to receive quarterly grants for cash assistance, medical assistance, assistance for unaccompanied refugee minors, and related administrative costs (Cash and Medical Assistance: "CMA" grants), whether on a formula or discretionary basis, a state or state-replacement agency must submit quarterly reports on expenditures and obligations, no later than 30 days after the end of the quarter (45 C.F.R. §400.11(c)). Expenditures and obligations must be identified by the type of expense.

The submission must be in compliance with State Letters #12-09 and #12-13 and the guidance clarification chart included in State Letter #13-03.

**Due Dates:** January 30, April 30, July 30, and October 30 (quarterly)

**Submit To:** Formula Funds: GrantSolutions/OLDC

Discretionary Funds: GrantSolutions

**Definitions**

**Expenditures:** Per 2 C.F.R. §200.34, *Expenditures* means charges made by a non-Federal entity to a project or program for which a Federal award was received. Expenditures include cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the award, and the amount of payment made to subrecipients and contractors.

**Obligations:** Per 2 C.F.R. §200.71, *Obligations*, when used in connection with a non-Federal entity's utilization of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

**Unliquidated Obligations:** Per 2 C.F.R. §200.34, *unliquidated obligations* means, for financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.

**Grantee Information**

Data Element	Item	Instructions
Federal Agency and Organization Element to Which Report is Submitted	1.	Enter "Administration for Children and Families"
Grant Document/Award Number	2.	Enter the number assigned to your grant by the Administration for Children and Families (ACF). This number can be found on the Notice of Award, as the Grant Document Number for formula awards and the Grant Award for discretionary awards.
EIN	3.	Enter the recipient organization's Employer Identification Number (EIN). This is also known as a federal tax identification number.
Grantee/Recipient Organization Name and Address	4.	Enter the name and complete address of the recipient organization.
Project/Grant Period Start and End Date	5. a., 5. b.	<p>For formula awards, the Grant Period begins October 1 of the year during which CMA funds are awarded and extends until September 30 of the year following the year in which funds are awarded.</p> <p>CMA funds for Cash Assistance, Medical Assistance, Health Screening, and Program Administration are available throughout the entire two-year Grant Period for expenditures obligated during the first year of the Grant Period. CMA funds for services for Unaccompanied Refugee Minors are available throughout the entire two-year Grant Period for expenditures obligated during either year of the Grant Period.</p> <p>Obligations for all components must be liquidated (paid) by September 30 of the second year of the grant period.</p>
		<p>For discretionary awards, use the Budget Period (not the Grant Project Period) specified in the Notice of Award. Each year's award is available only for expenditures obligated and liquidated during the Budget Period specified in the Notice of Award.</p>
Reporting Period Start and End Date	6. a., 6. b.	<p>Report Period refers to the Federal Fiscal Year quarter on which you are reporting. The quarters of the Federal Fiscal Year, used for both CMA and WF awards, are:</p> <ol style="list-style-type: none"> <li>1. October 1 to December 31</li> <li>2. January 1 to March 31</li> <li>3. April 1 to June 30</li> <li>4. July 1 to September 30</li> </ol> <p>The Quarterly Report on Expenditures and Obligations is due 30 days after the end of each Federal Fiscal Year quarter during the grant period, except the final report as noted in Item 7. below.</p>
Final Report?	7.	<p>Check "Yes" only if this is the last report you will be submitting for this grant (for formula awards) or budget period (for discretionary awards).</p> <p>For formula awards, the final report is due no later than September 30 of the year following the year during which the funds were awarded.</p> <p>For discretionary awards, the final report is due 90 days after the end of the budget period.</p>

**Reporting Expenditures and Obligations**

In Sections 1 through 6, enter the cumulative amount of allowable expenditures and obligations incurred from the beginning of the award through the reporting period end date (see Items 6. a. and 6. b.). For each program component, include the amount incurred for benefits and services, the amount incurred for program administration, and the total for that component. Additional information on each column of Sections 1 through 6 follows.

Data Element	Item	Instructions
Cash and Medical Assistance Program Components	Column A	Do not alter the fields in this column, which contains the required components of the Cash and Medical Assistance Program, per 45 C.F.R. §400.11 (a) (1) and 400.11 (b) (1).
Total Cumulative Expenditures	Column B	Enter total program expenditures for each program component. For reports prepared on a cash basis, expenditures are the sum of: a. cash disbursements for direct charges for goods and services, b. the amount of indirect expense charged, and c. the amount of cash advances and payments made to sub-grantees, contractors, and other sub-recipients.
		For reports prepared on an accrual basis, expenditures are the sum of: a. cash disbursements for direct charges for goods and services, b. the amount of indirect expense incurred, and c. net increase or decrease in the amounts owed by the grantee for: i. goods and other property received, ii. services performed by employees, contractors, sub-grantees, and other payees, and iii. programs for which no current services or performance are required, such as annuities, insurance claims, or other benefit payments.
Total Cumulative Unliquidated Obligations	Column C	Enter the total amount of unliquidated obligations, including unliquidated obligations to sub-grantees and contractors. Note that an obligation to a sub-grantee or contractor is unliquidated until it is (a) paid, after the benefits have been delivered and/or services rendered, for reports prepared on a cash basis; or (b) recorded, after the benefits have been delivered and/or services rendered, for reports prepared on an accrual basis. On the final report, there should be \$0 in all rows of Column C, indicating that there are no unliquidated obligations remaining for any program component.
Total Expenditures and Unliquidated Obligations	Column D	Enter the sum of Columns B and C for each program component.
Federal Funds Authorized	Column E. (Section 6.)	Enter the total Federal funds authorized as of the reporting end date. For formula awards, enter the total of all funds awarded for that year, including reauthorized funds. For discretionary awards, include the total of funds awarded for that year, including supplemental awards and funds off-set from the previous year.
Unobligated Balance	Column F. (Section 6.)	Enter the total Federal funds authorized (6. E.) minus Total Expenditures and Unliquidated Obligations (6. D.). For formula awards, if Total Expenditures and Unliquidated Obligations (6. D.) exceed total Federal Funds Authorized (6. E.), report a negative Unobligated Balance in (6. F.). For discretionary awards, Total Expenditures and Unliquidated Obligations (6. D.) cannot exceed total Federal Funds Authorized (6. E.)
Remarks	7.	Enter any additional explanatory information that will clarify your entries in this report.

**Certification**

Data Element	Item	Instructions
Name and Title of Approving Official	8.	Enter the name of the authorized approving official.
		Enter the title of the authorized approving official.
Telephone Number	9.	Enter the telephone number of the authorized approving official.
Email Address	10.	Enter the email address of the authorized approving official.

Signature of Approving Official	11.	The authorized approving official must sign this section certifying that, to the best of his or her knowledge, this report is correct and complete, and that all expenditures and obligations reported in the form are for the purposes set forth in the grant award documents.
Date Report Submitted	12.	Enter the date the recipient submits the ORR-2 to ACF.
		For formula awards, the ORR-2 report should be submitted on ACF's Online Data Collection System (OLDC) housed within GrantSolutions.
		For discretionary awards, the ORR-2 report should be submitted through ACF's GrantSolutions database.
		For information on OLDC or GrantSolutions, contact your ORR Regional Office. You may also contact the help desk via email at help@grantsolutions.gov or by phone at 1-866-577-0771 or 202-401-5282.

**THE PAPERWORK REDUCTION ACT OF 1995 (Public Law 104-13)**

*Public reporting burden for this collection of information is estimated to average one and a half hours per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information.*

*An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.*