

## CHAPTER 4-230

### PERFORMANCE AND FINANCIAL REPORTING FOR AN AML GRANT

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#### **4-230-00 What does this chapter do?**

This chapter explains the reports required from you, a State or Tribe that received an Abandoned Mine Land (AML) grant from us, the Office of Surface Mining Reclamation and Enforcement (OSM). It describes, when your reports are due, how to submit them, and what information you must report. This information applies to you if your State or Tribal reclamation program has not certified that it has completed coal reclamation. If your program has certified, see chapter [4-300](#) for information on your reporting requirements.

#### **4-230-10 Where do these requirements come from?**

The requirements for submission of recipient performance and financial reports are established in the *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, known as the *Grants Common Rule*, at 43 CFR 12, Subpart C.

#### **4-230-20 When must you submit reports?**

You must submit programmatic and financial reports to us annually. These reports are due 90 days after the end of each 12-month reporting period.

- A. Your first annual report will normally be a final report for the subaccounts in your grant which last one year, such as administrative costs. The reporting period starts on the effective date of the grant and ends on the last day of the performance period of the closing subaccounts.
- B. Your second annual report will normally be an interim report, with no subaccounts ending. You may choose whether to end the report period on the same day of the year as your first report or on the next calendar quarter end date: March 31, June 30, September 30, or December 31. For example, if your grant begins on March 1, you could end the second report period on February 28 or extend it to March 31.
- C. If your grant performance period is extended beyond three years, you must complete an annual interim report for each twelve-month period.
- D. The final report for the grant has a report period ending on the last day of the performance period.

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You will find further guidance on AML close out reports in chapter [4-240](#).

- E. If you cannot meet a due date on a required report, contact our awarding office. We may extend the report due date if you have an adequate justification and your report is not yet overdue.

### 4-230-30 How can you submit reports?

- A. We encourage you to submit reports using an OSM-approved electronic grants system.
- B. You may also submit reports by mail. Hard copy reports must have original signatures.
- C. You may also submit reports by e-mail. If you e-mail your reports, the forms must include the name and title of the authorized official who signed them and the date signed, and you must maintain the originally signed forms in your files.

### 4-230-40 What information must you provide?

- A. Financial Report.
  - 1. You have options for your financial reporting.
    - a. File using the format in an approved electronic grant system.
    - b. Complete the [SF 425](#), Federal Financial Report, and SF [425A](#) attachment form.
    - c. Complete the optional [OSM 49](#) Budget Information and Financial Reporting Form.
  - 2. The report must break out your expenditures by subaccount and by fund type. If the report method or form you use does not provide this level of detail, you must attach a document which breaks out the reported costs.
  - 3. You must prepare your OSM financial reports on a cash basis.
- B. Narrative Performance Report.
  - 1. You may use the optional [OSM 51](#) form, a blank page, or any narrative format for your performance report.
  - 2. The report must list all reclamation sites worked on during the performance period. As a minimum, the report must include the following information for each site: the site name, problem area identification number, start date, completion date if completed, keyword accomplishments, and costs to date.
  - 3. If your completed problem area is in OSM's Abandoned Mine Land Inventory System

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(AMLIS) you don't need to duplicate it in the performance report.

### **4-230-50 Are there any alternatives to these reporting requirements?**

Yes. After receiving our approval, you may submit grant performance and financial report information in an alternative format or timeframe. This gives you flexibility in providing grant performance data in a manner that is more efficient or effective while still meeting our grant performance data needs. We will be as flexible as possible in approving alternative grant performance reporting schedules or formats. Please contact our awarding office to work out an alternative reporting plan that is acceptable to both you and us. However, if we have not approved an alternative reporting plan, you must comply with the performance and financial reporting requirements outlined above.

### **4-230-60 How will we review your reports?**

- A. We will review your programmatic and financial reports. We will verify and determine if you have complied with the reporting requirements and provided all the information we need. The following list is a minimum review.
1. An official authorized to act for your organization must sign or approve the reports. Reports received by e-mail must include the name and title of the authorized official who signed the original forms, and the date signed.
  2. We must receive reports by the dates they are due.
  3. All reported activities and claimed costs must be in compliance with the approved State plan and Federal regulations.
  4. Programmatic reports must compare the planned and actual accomplishments of AML program activities.
  5. Financial reports must be mathematically accurate and is consistent with our drawdown records.
  6. All claimed costs must be supported by your accounting records and you must be able to reconcile them.
- B. If any concerns are identified, our awarding office will work with you to correct the report.
- C. We will prepare a monitoring Statement to document our review.