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**CHAPTER 5-50**  
**MONITORING AND ADMINISTRATION**

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5-50-00	Purpose
10	Applicability
20	OSM Policy
30	Responsibilities
40	Monitoring Duties
50	Resolving Problems
60	Technical Assistance

**5-50-00 PURPOSE**

This chapter provides policies and procedures to ensure that grant monitoring duties are clearly assigned, certain monitoring actions are performed and documented, and appropriate follow-up action is taken.

**5-50-10 APPLICABILITY**

This chapter is applicable to all grants and cooperative agreements awarded by OSM.

**5-50-20 OSM POLICY**

- A. OSM begins its monitoring responsibilities upon receipt of a grant or cooperative agreement application. When reviewing an application, OSM is determining if the applicant can accomplish the proposed goals in the manner proposed and within a specific time frame. Once the grant or cooperative agreement is issued, the goals, the manner of performance and time period are fixed for monitoring purposes.
- B. Greater reliance is placed on the recipient to monitor the performance under grant/cooperative agreement supported activities to assure that adequate progress is being made towards achieving the goals of the grant or cooperative agreement. The monitoring shall be made for each program, function or activity of each grant as is set forth in the approved grant application or State plan. Recipients are expected to constantly monitor the performance of all grant activities and functions to assure that time schedules are met, that proposed work units are accomplished and the other performance goals are achieved.

**5-50-30 RESPONSIBILITIES**

- A. The recipient shall retain primary responsibility for performance under a grant or cooperative agreement. It is the responsibility of the recipient to assure that all work conducted under the grant, including its subgrants or other agreements, is performed in keeping with the terms, conditions and scope of the approved grant.
- B. The OSM FO shall monitor all active grants and cooperative agreements.
- C. The AD-FO shall monitor the performance on Interior projects for abandoned mine lands. The FO shall assist in the manner agreed on between the FOD and AD-FO.

**5-50-40 MONITORING DUTIES**

- A. The FO shall perform the following actions:
  - 1. Develop one or more forms to document the results of grant monitoring actions. Each form shall contain spaces to record at least the information listed on the sample form at Exhibit X5-50-1 (referred to as a Monitoring Statement). All Monitoring Statements shall be distributed to the grant file and to the AD-FO, and may be distributed to other personnel and offices as appropriate.
  - 2. Track the submission of financial, performance and other reports required from a recipient by the due date.
  - 3. Review and approve financial and performance reports.
  - 4. Review the business and other nonprogrammatic concerns of (a) audit reports, (b) site visits, (c) the report portions of continuation applications, (d) correspondence from recipients or third parties in which information on grant performance is provided, and (e) memoranda or telephone conversations with recipients or third parties in which information on grant performance is provided.
- B. The following areas should be examined to analyze the recipient's performance:
  - 1. Statements made by the recipient in the grant or cooperative agreement application regarding grant requirements, activities and program objectives.
  - 2. Previous experience with the recipient in the OSM program or other Federal programs.

## 5-50-40B (Continued)

3. GAO or DOI-OIG audit reports and reports on recipient-sponsored OMB Circular A-128 audits.
  4. Analysis of the recipient's financial statements performed by the cognizant agency as part of the indirect cost rate negotiation process.
  5. The recipient's implementation of State or Federal management systems/procedures and internal controls.
- C. The following factors may indicate that the grantee may be high-risk:
1. A history of unsatisfactory performance, material violations of terms and conditions, or large cost disallowances on previous awards from OSM or other Federal agencies.
  2. Serious deficiencies in program or business management systems, such as substantial failure to comply with the financial management standards contained in the Grants Management Common Rule.
  3. Inexperience, such as may occur in newly-formed organizations or in those which have not previously received Federal grants.
- D. OSM has several options to minimize the risk after a determination that a recipient is high-risk:
1. Do not award a grant or convert the grant to a cooperative agreement. A grant should not be made if the nature and extent of the risk are so serious that inadequate or improper performance is probable.
  2. Prepare a grant but include special protective conditions and generally closer monitoring. This could include:
    - a. Special reporting procedures -- more detailed or more frequent reports;
    - b. Additional prior approval requirements;
    - c. After-the-fact reimbursement;
    - d. Frequent site visits.
  3. Prepare a grant, but arrange for appropriate technical assistance to the grantee.

## MONITORING AND ADMINISTRATION

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### 5-50-50 RESOLVING PROBLEMS

- A. When a potential problem situation occurs, the recipient shall contact the FO. The FO shall evaluate the situation and recommend action to the recipient. If the problem involves a policy matter, the FO shall provide comments or recommendations to AD-FO. When AD-FO receives material from the FO, it shall coordinate with the HQ program division as appropriate and prepare an issue paper, if necessary. With the concurrence of AD-PP, AD-FO shall recommend a course of action, in consultation with the FO. The FO shall notify the recipient, and the recipient shall implement the action. When the recipient has received guidance and implements the action, it shall notify the OSM FO which shall notify the AD-FO of the problem resolution. If financial action is necessary, AD-FO shall notify DFM.
- B. When a recipient materially fails to comply with the terms and conditions of a grant or cooperative agreement and does not appear to be taking steps to resolve the problem, OSM may, after reasonable notice to the grantee, suspend the grant or cooperative agreement. OSM also may terminate a grant or cooperative agreement in whole or in part any time before the date of completion if it had been determined that the grantee has failed in a material way to comply with the terms and conditions of the grant or cooperative agreement and if resolution does not seem probable.
- C. The FO shall identify any possible deficiencies and attempt resolution. If unsuccessful, it shall recommend action to AD-FO. AD-FO shall evaluate the situation, coordinate when necessary with the appropriate HQ program division and recommend action to the AD-PP. After receiving the AD-PP's concurrence in the proposed action, the FO shall prepare a notice to the State agency. A copy shall be provided to AD-FO which shall provide a copy to DFM and the HQ program division. Termination for the convenience of the OSM and the recipient shall be handled as an amendment and shall be signed by the FOD.

### 5-50-60 TECHNICAL ASSISTANCE

The purpose of technical assistance is to raise the level of competence of the recipient organization. In making the decision on what type of technical assistance is appropriate, the following range of services may be considered:

1. Tell the recipient what the problem is and require the recipient to correct the problem and get technical assistance, if necessary.
2. Where problems and minor commitments are involved, furnish technical assistance directly through site visits by Headquarters or FO personnel.

5-50-60 (Continued)

3. Provide substantial technical assistance directly at the site.
4. Contract with a national or regional contractor to supply technical assistance of specified kinds and authorize the recipient to call on the contractor for specified services.
5. Call on other available organizations to supply such assistance, as appropriate.

MONITORING AND ADMINISTRATION

EXHIBIT X5-50-1  
PAGE 6

GRANT OR COOPERATIVE AGREEMENT MONITORING STATEMENT

Recipient Name \_\_\_\_\_ Grant No. \_\_\_\_\_

I. MONITORING ACTION PERFORMED

(e.g., review of financial status report dated 2/15/80 for period 1/1/79 - 12/31/79)

II. FINDINGS

III. RECOMMENDED ACTIONS

MONITORING OFFICIAL \_\_\_\_\_  
(Signature) (Date)

\_\_\_\_\_  
(Printed or Typed Name, Organization, and Telephone No.)

*Attach Additional Sheets If Necessary*

Distribution:

Grant File  
AD-FO

\_\_\_\_\_  
\_\_\_\_\_

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**CHAPTER 5-55**  
**DRAWDOWN ANALYSIS: POLICIES AND PROCEDURES**

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5-55-00	Purpose
10	Applicability
20	Background
30	Policy
40	Responsibilities
50	Procedures for Conducting Reviews
60	Reporting Results of Reviews

**5-55-00 PURPOSE**

This chapter establishes OSM policies and procedures for conducting and reporting the results of periodic reviews of grantees' use of Federal funds.

**5-55-10 APPLICABILITY**

This chapter is applicable to all grants and cooperative agreements financed through the Department of Treasury's Automated Clearinghouse (ACH).

**5-55-20 BACKGROUND**

- A. Section 203 of the Intergovernmental Cooperation Act of 1968 provides that "Heads of Federal departments and agencies responsible for administering grant-in-aid programs shall schedule the transfer of grant-in-aid funds consistent with program purposes and applicable Treasury regulations, so as to minimize the time elapsing between the transfer of such funds from the United States Treasury and the disbursement thereof by a State, whether such disbursement occurs prior to or subsequent to such transfer of funds.... States shall not be held accountable for interest earned on grant-in-aid funds, pending their disbursement for program purposes."
- B. Section 106(b) of the Indian Self-Determination and Education Assistance Act provides "The transfer of funds shall be scheduled consistent with program requirements and applicable regulations, so as to minimize the time elapsing between the transfer of such funds from the United States Treasury and the disbursement thereof by the tribal organization, whether such disbursement occurs prior to or subsequent to such transfer of funds. Tribal organizations shall not be held accountable for interest paid on such funds, pending their disbursement by such organization."

## 5-55-20 (Continued)

- C. The Department of the Treasury (Treasury Fiscal Requirements Manual 6-2080.20) requires that periodically, but not less frequently than each calendar quarter, the Federal program agency shall review each recipient's use of funds advanced. The purpose of the review is to determine (a) the difference, if any, between the total amount of funds drawn via the DDX and disbursements related to the Federal program; (b) that cash is being withdrawn only in accordance with program disbursement needs; and (c) the available balance for a grant. The reports should be reviewed for agreement with Federal program agency accounts and reasonableness of cash balances on hand and the timing of drawdowns by payment voucher and request for payment or advances by direct Treasury check.
- D. Treasury Circular 1075 (31 CFR 205) requires that "cash advances to a recipient organization shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the recipient organization for direct program costs and the proportionate share of any allowable indirect costs."
- E. The Department of the Interior (Departmental Manual 339 DM 3.5) requires Bureaus to submit quarterly reports to the Department's Office of Financial Management on the results of the reviews of recipients' use of Federal funds advanced.
- F. The Grants Management Common Rule provides the following guidance on the use of the SF 272, Federal Cash Transactions Report: For grants paid by Treasury check advances or electronic funds transfer, the grantee shall submit the Standard Form 272, Federal Cash Transaction Report, and when necessary, its continuation sheet, Standard Form 272a, unless the terms of the award exempt the grantee from this requirement. [Note: OSM's grant agreement does exempt the grantee from this requirement.]

5-55-30 POLICY

- A. Advances of Federal funds shall be limited to the minimum amount needed and be timed to be in accord only with actual disbursement needs.
- B. Recipients shall disburse Federal funds as soon as is administratively feasible under the recipient's financial management systems.

## 5-55-30 (Continued)

- C. FOs shall conduct quarterly reviews of recipient organizations' use of Federal funds. The magnitude and complexity of these reviews shall be determined by each FO.

5-55-40 RESPONSIBILITIES

- A. Each recipient organizations shall:
1. Maintain financial management systems which comply with State or Federal requirements, as appropriate; and
  2. Comply with the requirement that advances of Federal funds be limited to the minimum amounts necessary for immediate disbursement needs.
- B. Field Offices have the primary responsibility for monitoring recipient organization's use of Federal funds. In fulfilling this responsibility the FOs shall:
1. Conduct quarterly reviews of recipient organizations' use of Federal funds obtained under the LOC to ensure that (a) the amount of advances made are not excessive; (b) the advances are properly accounted for; (c) cash is not maintained by recipients in excess of immediate need; and (d) any excess balances are promptly returned to Treasury.
  2. Document the findings of the drawdown reviews and provide a copy of the report to the appropriate AD-SC.
- C. The AD-SC shall compile the results of the quarterly drawdown reviews and provide DRP with the results, using the format at exhibit X5-55-1.
- D. DRP shall compile the statistics from the AD-SCs and provide a report to the Department on the results of the quarterly drawdowns.

5-55-50 PROCEDURES FOR CONDUCTING REVIEWS

- A. Level I Review
1. Objectives:

## 5-55-50A.1a. (Continued)

- a. To understand the grantee's system(s) for requesting and disbursing Federal funds; and
  - b. To determine, in calendar days, what is minimally administratively feasible for the grantee to disburse Federal funds; or
  - c. To document major changes or problems uncovered in subsequent reviews of the grantee's systems.
2. Procedures: [The following are the minimum steps to be completed in order to research and document the above objectives.]
- a. Review the grantee's laws, regulations, policies, and procedures, regarding its financial management systems, including its processes for requesting and disbursing Federal funds.
  - b. Flow chart the processes/steps according to:
    - (1) the grantee's written policies; and
    - (2) the actual procedures being followed.
  - c. Test the procedures for requesting Federal funds. Test sufficient number of draws to address each type of grant.
  - d. Test the procedures for disbursing Federal funds. All disbursements within the draws selected should be tested.
  - e. Develop an expenditure rate for the grantee, as needed to determine whether significant trends exist or are developing.
  - f. Determine the frequency rate for draws.
  - g. Track the amount of the balance on hand and the amount of Federal funds requested for each drawdown request.
-

## 5-55-50 (Continued)

- h. Relate the amount of Federal funds requested to the grantee's expenditure rate.
  - i. Evaluate the findings to determine:
    - (1) the actual and optimum number of days required to disburse funds under the grantee's system;
    - (2) If any procedures under the control of the grantee should be corrected or streamlined;
    - (3) If any procedures not under the control of the grantee can be streamlined.
3. Final Actions:
- a. Prepare written documentation and justification for the FO determination(s) regarding the grantee's systems for requesting and disbursing Federal funds.
  - b. Present the results of the review to the grantee and, if necessary, work with grantee to resolve any issues/problems.

B. Level II Review

- 1. Objectives. To perform subsequent reviews of grantees using:
  - a. Reimbursement of Funds Method; or
  - b. Advance of Funds Method, when the predetermined timeliness standard for disbursement of funds continues to be met.
- 2. Procedure:

Review the minimum number of drawdowns required to determine whether there have been any changes in the method of drawing funds or timeframes established in the Level I review.

5-55-50B.3. (Continued)

3. Final Actions:

- a. If the findings confirm that the grantee continues to operate on a reimbursement basis, the review is complete.
- b. If the grantee is operating on an advance basis and the findings verify that the grantee continues to meet predetermined timeliness standards for disbursement of Federal funds, the review is complete.
- c. If the findings indicate possible/potential problems, resolve issues as outlined in C. below.

C. Resolving Problems

1. Objectives:

To resolve/address issues/problems uncovered in previous reviews.

2. Procedures:

- a. Define the magnitude of the problem, e.g., how much cash is maintained for what length of time.
- b. Determine whether there have been any changes in the grantee's systems, procedures or internal controls, or in key personnel. If so, review a reasonable sample of data to determine the effect, if any, of the changes. If the changes warrant, perform a Level 1 review instead of the remainder of these procedures.
- c. Document the critical time path and identify the most problematic points in the process.
- d. Develop suggestions for resolution of issues/problems.
- e. Present suggestions to the grantee and work with grantee to consider mechanisms or improvements within the grantee's system to address the issues/problems.

5-55-50B. (Continued)

3. Final Actions:

Document agreed-to resolution and review for three quarters after resolution to ensure that changes/improvements have become institutionalized.

5-55-60 REPORTING RESULTS OF REVIEWS

A. Format of Report. The Department's reporting requirements, are outlined below:

1. A statement that the advances have been reviewed for the quarter. [Although some recipients choose to finance their operations with its own working capital and then drawdown Federal funds to reimburse it for cash disbursements, OSM's drawdown method is the advance payment method.]
2. Describe briefly significant problems, if any; outline any procedures implemented and apprise us of action to resolve the problems; and
3. The method(s) used to advance funds. (OSM uses the Treasury's Automated Clearinghouse Vendor Payment System.)

B. Timing and Transmittal of Reports

1. The Department of the Interior requires that the reports be submitted 45 days after the close of each quarter. In order to meet the Department's due date, each Field Office shall submit either a drawdown analysis report or a summary of findings to the appropriate AD-SC within 25 days after the close of each quarter; the AD-SC will consolidate the information into the attached format and forward to the DRP within 40 days after the close of each quarter. The DRP will consolidate the submissions and submit to the Department by the 45th day after the close of each calendar quarter. A copy of the consolidated report will be provided to the AD-SCs.
2. The format for submittal of report to DRP is at exhibit X5-55-1.

DRAWDOWN ANALYSIS: POLICIES AND PROCEDURES

EXHIBIT X5-55-1

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Memorandum

To: Division of Regulatory Programs

From: \_\_\_\_\_, Field Office

Subject: Report of Drawdown Reviews for Calendar Quarter Ending \_\_\_\_\_

In compliance with 39 DM 3.5, the following information regarding recipients' use of Federal funds under the Treasury Automated Clearinghouse Vendor Payment System is provided:

- o Number of Reviews Completed this Quarter \_\_\_\_\_
  - Number of Recipients Using Reimbursement Method \_\_\_\_\_
  - Number of Recipients Using Advance Method \_\_\_\_\_
- o Significant Issues/Problems and Resolution

Attachments

Drawdown Reviews

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**CHAPTER 5-60A**  
**AML GRANT PROGRAM**  
**PERFORMANCE AND FINANCIAL REPORTING**

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5-60A-00	Purpose
10	OSM Policy
20	Responsibilities
30	Programmatic and Financial Reporting
40	Minority Business Utilization Reporting

**5-60A-00 PURPOSE**

- A. The requirements for submission of performance and financial reports are established in the Grants Management Common Rule.
- B. This chapter establishes procedures and provides instructions for reporting the expenditures and performance of OSM AML grants.

**5-60A-10 OSM POLICY**

All OSM financial reports shall be submitted on a cash basis.

**5-60A-20 RESPONSIBILITIES**

The grant recipient shall submit complete and accurate reports in the timeframes established.

**5-60A-30 PROGRAMMATIC AND FINANCIAL REPORTING**

This section provides the requirements for the Narrative Performance Report, OSM-51, and the Budget Information and Financial Reporting Form, OSM-49.

**A. General**

- 1. Grant recipients shall submit one signed original and two copies of financial and performance reports.

AML GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORTING

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5-60A-30A (Continued)

2. Timing of Submittals

- a. Interim performance and financial reports (OSM 51 and OSM 49) shall be submitted annually, 30 days after the end of the reporting period. The reporting period is determined by the effective date of the grant.
- b. The final performance/financial reports shall be submitted 90 days after the end of the performance period.

3. Waiver of Last Interim Performance/Financial Reports. For grants which have reporting periods determined by the performance period, the submittal of the last interim performance/financial reports (due 30 days after the end of the performance period) is waived if the closeout report is anticipated to be submitted on time (90 days after the end of the performance period).

**Under the revised AML grant program, if a financial report includes a budget/cost category which expires at the end of the reporting period and the close out and either deobligation or transfer of unobligated funds is anticipated within 90 days after the end of the reporting period, then the financial report, reflecting the final obligation amount for the expired budget/cost category, is due 90 days after the end of the reporting period.**

- B. Reporting Package - AML Grant. The following forms are used for programmatic and financial reporting:

<u>Form</u>	<u>Form No.</u>	<u>Timing of Submittal</u>
- Financial Reporting Form	OSM 49	Annually
- Performance Report	OSM 51	Annually

Detailed instructions for preparing documentation for a reporting package are provided at Exhibit X5-60A-1.

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5-60A-30 (Continued)

C. Review of Programmatic and Financial Reports. When a State submits a Narrative Performance Report, OSM-51, and a Financial Reporting Form, OSM 49, the FO shall review the reports to determine that the recipient has complied with the following basic requirements:

1. Authorization Signature - Forms submitted must be signed by the recipient's authorized representative.
2. Timely Reporting - Forms are to be submitted on the reporting dates established.
3. Accuracy of Reporting - The FO must verify each form submitted by the State for mathematical accuracy, make corrections when necessary and inform the recipient and AD-SC of changes.
4. Compliance with State Plan and Federal Regulations - All claims for Federal financial participation in OSM programs must be in compliance with the State plan and Federal regulations.
5. Supported by Accounting Records - All claims for Federal financial participation in OSM programs must be supported by and can be reconciled to the recipient's accounting records.
6. Compares Established and Actual Accomplishments - The narrative performance report must provide a comparison of actual accomplishments to the goals established for the period, if applicable, the reasons why the established goals were not met, and other pertinent information.

Note: For individual reclamation projects, if this accomplishment information is submitted on the PAD, Form OSM-76, it need not be duplicated on the OSM-51.

D. Final Actions. When the OSM FO receives a Narrative Performance Report, OSM-51, and an Expenditure Report, OSM 49:

1. The FO shall review the OSM 49 and submit one copy to the DFM.
2. After reviewing the OSM 49 and OSM 51 reports, the FO shall provide one copy to the AD-SC with any pertinent comments or recommendations.

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5-60A-30 (Continued)

3. The AD-SC shall evaluate the report and coordinate, as appropriate, with the HQ program division. The AD-SC shall discuss any necessary follow-up action and coordinate with the FO.
4. The FO shall carry out the necessary follow-up action and submit status reports to AD-SC.

5-60A-40 MINORITY BUSINESS UTILIZATION REPORTING

1. General. Grantees and subgrantees shall take all necessary affirmative steps to assure that minority business enterprises/women's business enterprises (MBE/WBE) are used when possible. This reporting requirement highlights the Federal Government's commitment to this policy.
2. Submittal Requirements. See Exhibit X5-60A-1 for instructions on completing the form.
  - a. The MBE/WBE Utilization Under Federal Grants, Cooperative Agreements, and other Federal Financial Assistance, SF 334 report shall be submitted if the Federal grant amount is \$500,000 or more, and the grant includes procurement of supplies, equipment, construction or services in excess of \$10,000.
  - b. If the criteria in a. above is met, grantees shall submit one copy of the report to the appropriate FO quarterly.
  - c. The report shall be submitted within 30 calendar days after the end of each Federal fiscal quarter, up to and including the Federal fiscal quarter in which the grant ends.

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EXHIBIT X5-60A-1  
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INSTRUCTIONS FOR PREPARING DOCUMENTATION FOR  
REPORTS REQUIRED FOR  
ABANDONED MINE LAND GRANTS

<u>Document Name/Form No.</u>	<u>See Page(s)</u>
Financial Status Report, OSM 49	6-7
Performance Report, OSM 51	8-9
MBE/WBE Utilization Under Federal Grants	10-13

**AML GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORTING**

**EXHIBIT X5-60A-1  
PAGE 6**

U.S. Department of the Interior  
Office of Surface Mining Reclamation and Enforcement  
Title IV - Abandoned Mine Land Program  
Budget Information and Financial Reporting Form

SECTION A. GENERAL		SECTION B. BUDGET AND FINANCIAL REPORT INFORMATION		SECTION C. SUBJECT LISTS		
1. Grant Title:	a. Financial Status Report: Initial <input type="checkbox"/> Revised <input type="checkbox"/> Amended <input type="checkbox"/> Final <input type="checkbox"/>	b. Budget Substitution: Initial <input type="checkbox"/> Revised <input type="checkbox"/>	c. Financial Status Report: Initial <input type="checkbox"/> Revised <input type="checkbox"/> Amended <input type="checkbox"/> Final <input type="checkbox"/>	Reporting Period: / / to / /		
2. Grant Title:	3. Grant Number:		4. Grant Period: / / to / /		5. Type of Report (Check Appropriate Boxes): a. Budget Substitution: Initial <input type="checkbox"/> Revised <input type="checkbox"/>	
3. Grant Number:	4. Grant Period: / / to / /		5. Type of Report (Check Appropriate Boxes): a. Budget Substitution: Initial <input type="checkbox"/> Revised <input type="checkbox"/>		6. Financial Status Report: Initial <input type="checkbox"/> Revised <input type="checkbox"/> Amended <input type="checkbox"/> Final <input type="checkbox"/>	
4. Grant Period: / / to / /	5. Type of Report (Check Appropriate Boxes): a. Budget Substitution: Initial <input type="checkbox"/> Revised <input type="checkbox"/>		6. Financial Status Report: Initial <input type="checkbox"/> Revised <input type="checkbox"/> Amended <input type="checkbox"/> Final <input type="checkbox"/>		7. Reporting Period: / / to / /	
Budget Category	Original/Current	Revised	Financial Status Report		Financial Status Report	
			Reporting Period: / / to / /	Reporting Period: / / to / /	Reporting Period: / / to / /	Reporting Period: / / to / /
	Original/Current	Revised	Original	Expanded	Contracted	Expended
1. AML Non-Emergency Administrative Costs						
2. AML Emergency Program Administrative Costs						
3. AML Project Costs (Not Water Supply Projects)						
4. AML Project Costs (Water Supply Projects)						
5. Emergency Program Project Costs						
6. Funds for AML Program Costs						
7. Add Mine Drainage Set-back Costs						
8. Subsequent Interim Program Costs						
9. Non-Emergency Program Indirect Costs						
10. Emergency Program Indirect Costs						
11. Total Program Costs						
12. Program Income						
13. Total Grant (Do not include item 12.)						

  

SECTION C. SUBJECT LISTS	
Type of Report: Pre-amended <input type="checkbox"/> Final <input type="checkbox"/> Post-amended <input type="checkbox"/> Final <input type="checkbox"/>	Total Indirect Amount: _____
Subject Area: _____	Base: _____
Date: _____	Period Covered by Report: / / to / /

  

SECTION D. SIGNATURES	
1. Signature of Authorized Official: _____	3. Date of Report: _____
2. Name/Title of Authorized Official: _____	4. Telephone Number (include area code, country): _____

OMR 40

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EXHIBIT X5-60A-1  
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INSTRUCTIONS FOR COMPLETING THE OSM-49 FORM  
FOR FINANCIAL REPORTING

Section A - General.

- Mark "x" in the appropriate box to indicate whether the report is an initial submission, revised submission or final report.
- Fill in the reporting period.

Section B - Budget and Financial Report Breakdown.

- For each annual report and at grant closeout, show by budget/cost category the amounts:
  - a. obligated (as defined in the Common Rule) but not yet expended; and,
  - b. expended, that is, paid out, during the period.

Note:

- Amounts entered should be cumulative. For example, the second reporting period should indicate the financial status from date of award to the end of the second reporting period, i.e., normally a two-year period.

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EXHIBIT X5-60A-1  
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OMB Approval No.  
1029-0072

U.S. DEPARTMENT OF THE INTERIOR  
Office of Surface Mining  
Washington, DC 20240

Performance Report                       Program Narrative Statement

1. Type of Program (Check Appropriate Box)			
<input type="checkbox"/> Abandoned Mine Land Program		<input type="checkbox"/> State and Federal Program	
2. Grant Recipient	Type of Report	Reporting Period	Control Numbers
3. Project Title/Program			
4. Performing Organization			
5. Program Narrative			

OSM-51 (12/85)

"The Paperwork Reduction Act of 1980 (44 U.S.C. 35) requires us to inform you that this information is being collected to determine how our applicants plan to spend Federal dollars of a grant or cooperative agreement. This information will be used to prepare budget analyses and spending. The obligation to respond is required to obtain a benefit."

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EXHIBIT X5-60A-1  
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INSTRUCTIONS FOR COMPLETING PERFORMANCE REPORT, OSM-51

1. Check the appropriate box to indicate the name of the program for which the Form OSM-51 is being submitted.
2. Enter the name of the grant or cooperative agreement recipient, the type of report, the reporting period, and the grant number.
3. Enter the exact title of the grant, e.g., FY 1993 Alaska AML Grant.
4. Enter the name of the performing organization, if different from the grant recipient.
5. Enter the performance report narrative.

Recipients shall submit a Performance Report, Form OSM-51, which presents the following information:

- A comparison of actual accomplishments to the goals established for the period. When the output of a project or activity can be readily quantified, such quantitative data should be related to cost data for computation of unit costs;
  - If applicable, reasons why established goals were not met; and
  - Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.
6. Provide a list of completed projects with the PAD numbers.

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EXHIBIT X5-60A-1  
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OMB NOS. 5900-0001 and 5940-0017  
GPO: 1980 O-288-211, 1980  
Paperwork Reduction Statement can  
be found on the instruction sheet.

**MBE/WBE UTILIZATION UNDER FEDERAL GRANTS, COOPERATIVE  
AGREEMENTS, AND OTHER FEDERAL FINANCIAL ASSISTANCE**

**PART 1. (NEGATIVE REPORTS MAY BE REQUIRED)**

<b>1A. FEDERAL FISCAL YEAR</b> 19__		<b>1B. REPORTING QUARTER</b> (Check appropriate box) <input type="checkbox"/> 1st (Oct.-Dec.) <input type="checkbox"/> 2nd (Jan.-Mar.) <input type="checkbox"/> 3rd (Apr.-Jun.) <input type="checkbox"/> 4th (Jul.-Sep.)	
<b>2. FEDERAL FINANCIAL ASSISTANCE AGENCY</b> (Department/Agency, Bureau/Administrative Office, Address)		<b>3. REPORTING RECIPIENT</b> (Name and Address)	
<b>2A. REPORTING CONTACT</b>	<b>PHONE</b>	<b>3A. REPORTING CONTACT</b>	<b>PHONE</b>
<b>4A. FINANCIAL ASSISTANCE AGREEMENT ID NUMBER</b>		<b>4B. FEDERAL FINANCIAL ASSISTANCE PROGRAM</b>	
<b>4C. TYPE OF FEDERAL ASSISTANCE AGREEMENT</b> <input type="checkbox"/> GRANT <input type="checkbox"/> COOPERATIVE AGREEMENT <input type="checkbox"/> OTHER FEDERAL FINANCIAL ASSISTANCE			
<b>5A. PERIOD WHEN PROCUREMENT UNDER THIS AWARD WILL OCCUR</b> START DATE _____ END DATE _____			
<b>5B. AMOUNT OF TOTAL PROJECT DOLLARS PLANNED FOR PROCUREMENT THIS FISCAL YEAR</b> \$ _____		<b>5C. RECIPIENT'S MBE/WBE GOALS</b> (Percent of total procurement dollars (\$0) for each) MBE _____ %                      WBE _____ %	
<b>5D. MBE/WBE PROCUREMENT ACCOMPLISHED THIS QUARTER</b> MBE \$ _____                      WBE \$ _____	<b>5E. NEGATIVE REPORT</b> (Check) <input type="checkbox"/> SEE INSTRUCTIONS		
<b>6. COMMENTS.</b>			

<b>7. NAME OF AUTHORIZED REPRESENTATIVE</b>	<b>TITLE</b>
<b>8. SIGNATURE OF AUTHORIZED REPRESENTATIVE</b>	<b>DATE</b>

\* WBE reporting is optional in the discretion of Federal financial assistance agency. AUTHORIZED FOR LOCAL REPRODUCTION. STANDARD FORM 234  
Prescribed by DEPARTMENT OF COMMERCE



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PAPERWORKE REDUCTION STATEMENT.

The minimum burden is 20 minutes per respondent per form. Any comments concerning the accuracy of this burden estimate and any suggestions for reducing this burden should be directed to one of the following:

Data Resources Division, Room 7U78  
Minority Business Development Agency  
U.S. Department of Commerce  
Washington, D.C. 20590, et.

Office of Management and Budget  
Paperwork Reduction Project (2040-0017)  
Washington, D.C. 20503

INSTRUCTIONS

MBE/WBE UTILIZATION UNDER FEDERAL GRANTS,  
COOPERATIVE AGREEMENTS,  
AND OTHER FEDERAL FINANCIAL ASSISTANCE  
Standard Form 334

A. General Instructions:

MBE/WBE utilization is based on Executive Orders 11625, 12138 and 12432 and OMB Circular A-102. Standard Form 334 must be completed by recipients of Federal grants, cooperative agreements, or other Federal financial assistance valued at \$500,000<sup>1</sup> or more and which involve procurement of supplies, equipment, construction or services to accomplish Federal assistance programs.

Recipients are required to report to agency award officials within one month following the end of each Federal fiscal year quarter (i.e. January 31, April 30, July 31 and October 31) during which any procurement in excess of \$10,000 is actually executed under this assistance agreement.

B. Definitions:

Procurement is the acquisition through order, purchase, lease or barter of supplies, equipment, construction or services needed to accomplish Federal assistance programs.

A minority business enterprise (MBE) is a business concern that is (1) at least 51 percent owned by one or more minority individuals, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more minority individuals; and (2) whose daily business operations are managed and directed by one or more of the minority owners.

There is no standard definition of minority individuals used by all Federal financial assistance agencies. However, recipients shall presume that minority individuals include Black Americans, Hispanic Americans, Native Americans, Asian Pacific Americans, or other groups whose members are found to be disadvantaged by the Small Business Act or by the Secretary of Commerce under section 5 of Executive Order 11625. The reporting contact at your Federal financial assistance agency can provide additional information.

<sup>1</sup> There is no reporting threshold for the Environmental Protection Agency (EPA). Recipients of EPA financial assistance must report under all assistance agreements regardless of the size of the award.

A woman business enterprise (WBE) is a business concern that is: (1) at least 51 percent owned by one or more women, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more women; and, (2) whose daily business operations are managed and directed by one or more of the women owners.

Business firms which are 51 percent owned by minorities or women, but are in fact managed and operated by non-minority individuals do not qualify for meeting MBE/WBE procurement goals.

The following affirmative steps for utilizing MBEs and WBEs are suggested:

1. Inclusion of MBEs/WBEs on solicitation lists.
2. Assure MBEs/WBEs are solicited once they are identified.
3. Where feasible, divide total requirements into smaller tasks to permit maximum MBE/WBE participation.
4. Where feasible, establish delivery schedules which will encourage MBE/WBE participation.
5. Encourage use of the services of the U.S. Department of Commerce's Minority Business Development Agency (MBDA) and the U.S. Small Business Administration to identify MBEs/WBEs.
6. Require that each party to a subgrant, sub-agreement, or contract award take the affirmative steps outlined here.

C. Instructions for Part I:

1. Complete Federal fiscal year and check applicable reporting quarter. (Federal fiscal year runs from October 1 through September 30.)
2. Identify the Federal financial assistance department or agency including the bureau, office or other subactivity which administers your financial assistance agreement.

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3. Identify the agency, state, authority, university or other organization which is the recipient of the Federal financial assistance and the person to contact concerning this report.
- 4a. Assistance agreement number assigned by Federal financial assistance agency.
- 4b. If appropriate, identify specific department or agency Federal financial assistance program under which this project is awarded.
- 4c. Check type of Federal assistance.
- 5a. Period during which contracts and other purchases under this award will actually be executed.
- 5b. Includes procurement using Federal funds plus recipient matching funds and funds from other sources.
- 5c. Portion of total procurement dollars recipient plans to spend with MBEs or WBEs this fiscal year. With the concurrence of the Federal financial assistance agency, a fair share goal shall be determined by each recipient.
- 5d. Dollar amount of all MBE/WBE contracts awarded under this assistance agreement this quarter.
- 5e. Check only if one or more procurements in excess of \$10,000 were executed this reporting quarter but no MBE/WBE procurements occurred. Sign and date form and return it to Federal financial assistance agency.
6. Additional comments or explanations. Please refer to specific item number(s) if appropriate.
7. Name and title of official administrator or designated reporting official.
8. Signature and month, day, year report submitted.

**D. Instructions for Part II:**

For each MBE/WBE procurement over \$10,000 made under this assistance agreement during the reporting quarter, provide the following information. (Recipients may also report on individual MBE/WBE procurements of less than \$10,000 if they want these credited toward their MBE/WBE goals, however, reporting on smaller procurements is not required.)

1. Check whether this is a first tier procurement made directly by Federal financial assistance recipient or other second tier procurement made by recipient's subgrantee or prime contractor. Include all qualifying second tier purchases executed this quarter regardless of when the first tier procurement occurred.
2. Check MBE or WBE.
3. Dollar value of procurement.
4. Date of award, shown as month, day, year.
5. Using codes at the bottom of the form, identify type of product or service acquired through this procurement (eg., enter 1 if agriculture, 2 if mining, etc.).
6. Name and address of MBE/WBE firm.



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**CHAPTER 5-60R**  
**REGULATORY GRANT PROGRAM**  
**PERFORMANCE AND FINANCIAL REPORTING**

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5-60R-00	Purpose
10	OSM Policy
20	Responsibilities
30	Financial and Programmatic Reporting
40	Minority Business Utilization Reporting

**5-60R-00 PURPOSE**

- A. The requirements for submission of performance and financial reports are established in the Grants Management Common Rule.
- B. This chapter establishes procedures and provides instructions for reporting the expenditures and performance of OSM grants and cooperative agreements.

**5-60R-10 OSM POLICY**

All OSM financial reports shall be submitted on a cash basis.

**5-60R-20 RESPONSIBILITIES**

The grant recipient shall submit complete and accurate reports in the timeframes established for the specific grant program (see 5-60R-30).

**5-60R-30 FINANCIAL AND PROGRAMMATIC REPORTING**

This section provides the requirements for the Narrative Performance Report, OSM-51, and the Expenditure Report, SF 269 or SF 269A.

**A. General**

- 1. Grant recipients shall submit one signed original and two copies of financial and performance reports.

REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT

PAGE 2

5-60R-30A.2 (Continued)

2. Timing of Submittals

- a. Nonconstruction grants/cooperative agreements - Interim performance and financial reports (OSM 51 and SF 269 or SF 269A) shall be submitted semi-annually, 30 days after the end of the reporting period. The reporting period is determined by the effective date of the grant/cooperative agreement. The final performance/financial reports shall be submitted 90 days after the end of the performance period.
- b. Federal reclamation program cooperative agreements - Interim performance and financial reports (OSM 51 and SF 271) shall be submitted quarterly, 30 days after the end of the reporting period. The reporting period is determined by the performance period of the grant/cooperative agreement. The final performance/financial reports shall be submitted 90 days after the end of the performance period.

3. Waiver of Last Interim Performance/Financial Reports. For grants/cooperative agreements which have reporting periods determined by the performance period, the submittal of the last interim performance/financial reports (due 30 days after the end of the performance period) is waived if the closeout report is anticipated to be submitted on time (90 days after the end of the performance period).

- B. Reporting Package - Nonconstruction Grant. Except as qualified in Exhibit X5-60R-1, a complete reporting package for a nonconstruction grant consists of:

- |                                   |                |
|-----------------------------------|----------------|
| - Financial Status Report         | SF 269 or 269A |
| - Performance Report              | OSM 51         |
| - Quantitative Information Report | OSM 51 A, B, C |

Detailed instructions for preparing documentation for a nonconstruction reporting package are provided at Exhibit X5-60R-1.

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5-80R-30 (Continued)

- C. Review of Reports. When a State submits a Narrative Performance Report, OSM-51, and an Expenditure Report, SF 269 or SF 269A the FO shall review the reports to determine that the recipient has complied with the following basic requirements:
1. Authorization Signature - Forms submitted must be signed by the recipient's authorized representative.
  2. Timely Reporting - Forms are to be submitted on the reporting dates established.
  3. Accuracy of Reporting - The FO must verify each form submitted by the State for mathematical accuracy, make corrections when necessary and inform the recipient and AD-SC of changes.
  4. Compliance with State Plan and Federal Regulations - All claims for Federal financial participation in OSM programs must be in compliance with the State plan and Federal regulations.
  5. Supported by Accounting Records - All claims for Federal financial participation in OSM programs must be supported by and can be reconciled to the recipient's accounting records.
  6. Compares Established and Actual Accomplishments - The narrative performance report must provide a comparison of actual accomplishments and expenditures to the goals established for the period, if applicable, the reasons why the established goals were not met, and other pertinent information.
- D. Final Actions. When the OSM FO receives a Narrative Performance Report, OSM-51, and an Expenditure Report, SF 269 or SF 269A:
1. The FO shall immediately submit one copy of the SF 269 or SF 269A to the DFM.
  2. After reviewing the report, the FO shall provide one copy to the AD-SC with any pertinent comments or recommendations.

REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT

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5-60R-30 (Continued)

3. The AD-SC shall evaluate the report and coordinate, as appropriate, with the HQ program division. The AD-SC shall discuss any necessary follow-up action and coordinate with the FO.
4. The FO shall carry out the necessary follow-up action and submit status reports to AD-SC.

5-60R-40 MINORITY BUSINESS UTILIZATION

A. MBE/WBE Utilization Under Federal Grants, Cooperative Agreements, and other Federal Financial Assistance, SF 334

1. General. Grantees and subgrantees shall take all necessary affirmative steps to assure that minority business enterprises/women's business enterprises (MBE/WBE) are used when possible. This reporting requirement highlights the Federal Government's commitment to this policy.

B. Submittal Requirements. See Exhibit X5-60R-3 for instructions on completing the form.

- a. The SF 334 report shall be submitted if the Federal grant amount is \$500,000 or more, and involves the procurement of supplies, equipment, construction or services in excess of \$10,000.
- b. If the criteria in a. above is met, grantees shall submit one copy of the report to the appropriate FO quarterly. The report shall be submitted within 30 calendar days after the end of each Federal fiscal quarter, up to and including the Federal fiscal quarter in which the end of the grant (cooperative agreement) performance period occurs.

REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT

PAGE 5

INSTRUCTIONS FOR PREPARING DOCUMENTATION FOR  
PERFORMANCE AND FINANCIAL REPORTS  
FOR NONCONSTRUCTION GRANTS

Document Name/ <i>Form No.</i>	See Page(s)
Financial Status Report, <i>SF 269</i>	6- 7
Financial Status Report, <i>SF 269A</i> * (financial reporting only on programs that do not generate program income)	8- 9
Performance Report, <i>OSM 51</i>	10-11
Quantitative Information Report, <i>OSM 51 A, B, C</i> * (required for administration and enforcement grants only)	12-15
Quantitative Information Report, <i>OSM 51C</i> * (required for SOAP operational grants only)	14-15
MBE/WBE Utilization Under Federal Grants, <i>SF 334</i>	16-19

**REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT**

**EXHIBIT X5-60R-1  
PAGE 6**

**Standard Form 269**

**FINANCIAL STATUS REPORT**

*(Using Form  
Instructions on the back)*

1. Federal Agency, SAC (Organizational Element) to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency		OMB Approval No. <b>0348-0039</b>	Page <input type="text"/> of <input type="text"/> pages
3. Recipient Organization - Name and complete address, including ZIP code					
4. Employer Identification Number		5. Recipient Account Number or Identifying Number		6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Funding Grant Period (See instructions): From (Month, Day, Year)		To (Month, Day, Year)		9. Period Covered by this Report: From (Month, Day, Year)	
				To (Month, Day, Year)	
10. Transactions				I	II
				Previously Reported	This Period
a. Total outlays					
b. Refunds, credits, etc.					
c. Program income used in accordance with the deduction alternative					
d. Net outlays (line a less the sum of lines b and c)					
11. Recipient's share of net outlays, consisting of:					
a. This share - Total net outlays					
1. Other Federal awards authorized to be used to match this award					
2. Program income used in accordance with the matching or cost sharing alternative					
3. All other recipient outlays not shown on lines a, b, or c					
Total recipient share of net outlays (Sum of lines 1, 2, and 3)					
12. Federal share of net outlays (line d less line 1)					
a. Total anticipated obligations					
b. Federal share of total anticipated obligations					
c. Federal share of anticipated obligations					
d. Total Federal share (sum of lines b and c)					
e. Total Federal funds authorized for this funding period					
f. Unobligated balance of Federal funds (line e minus line d)					
13. Program income, consisting of:					
a. Disbursed program income shown on lines 2 and 6, g, above					
b. Disbursed program income using the deduction alternative					
c. Undisbursed program income					
d. Total program income received (sum of lines b and c)					
14. Federal Expense					
A. Type of Rate (Place "X" in appropriate box)					
<input type="checkbox"/> Proportionate <input type="checkbox"/> Prorated <input type="checkbox"/> FIM <input type="checkbox"/> Fixed					
B. Rate		C. Basis		D. Total Amount	
				E. Federal Share	
15. Remarks (Attach any extensions deemed necessary or information received by Federal sponsoring agency in compliance with reporting requirements)					
16. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
17. Recipient: Name and Title				Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official				Date Report Submitted	

Revised Edition 10/1988

Standard Form 269 - REV. 4-88  
Printed by GSA, Graphics Division, 4-111

**REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT**

EXHIBIT X5-60R-1  
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**Standard Form 269 (cont'd.)**

**FINANCIAL STATUS REPORT**

*(Long Form)*

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3	Self-explanatory	10b	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
4	Enter the employer identification number assigned by the U.S. Internal Revenue Service.	10c	Enter the amount of program income that was used in accordance with the deduction alternative.
5	Space reserved for an account number or other identifying number assigned by the recipient.	Note	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
6	Check yes only if this is the last report for the period shown in item 8.	8	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
7	Self-explanatory	8	Self-explanatory
8	Self-explanatory	10d, e, f, g, h, i, and j	Self-explanatory
10	The purpose of columns I, II and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column II of the previous report in the same funding period. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	10k	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10; On the final report, line 10k must be zero.
10a	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10c or 10g.  For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.	10l	Self-explanatory
		10m	On the final report, line 10m must also be zero.
		10n	p, q, r, s and t Self-explanatory
		11a	Self-explanatory
		11b	Enter the indirect cost rate in effect during the reporting period.
		11c	Enter the amount of the base against which the rate was applied.
		11d	Enter the total amount of indirect costs charged during the report period.
		11e	Enter the Federal share of the amount in 11d.
		Note	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

SF 269 (Rev. 4-88) (2x)

**REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT**

EXHIBIT X5-60R-1  
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**Standard Form 269A**

**FINANCIAL STATUS REPORT**  
(Short Form)  
(Follow instructions on the back)

1 Federal Agency and Organizational Element to which Report is Submitted		2 Federal Grant or Other Identifying Number Assigned By Federal Agency		OMB Approval No <b>0348-0039</b>	Page	of
3 Recipient Organization (Name and complete address, including ZIP code)						
4 Employer Identification Number		5 Recipient Account Number or Identifying Number		6 Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No		7 Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8 Funding Grant Period (See instructions) From (Month, Day, Year)		To (Month, Day, Year)		9 Period Covered by this Report From (Month, Day, Year)		To (Month, Day, Year)
10 Transactions				I Previously Reported	II This Period	III Cumulative
a Total outlays						
b Recipient share of outlays						
c Federal share of outlays						
d Total unliquidated obligations						
e Recipient share of unliquidated obligations						
f Federal share of unliquidated obligations						
g Total Federal share (Sum of lines c and f)						
h Total Federal funds authorized for this funding period						
Unobligated balance of Federal funds (Line h minus line g)						
11 Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed					
	b Rate	c Base	d Total Amount	e Federal Share		
12 Remarks Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation						
13 Certifier I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.						
Typed or Printed Name and Title				Telephone (Area code, number and extension)		
Signature of Authorized Certifying Official				Date Report Submitted		

Previous Editions Not Usable

Standard Form 269A (REV. 4-88)  
Prescribed by OMB Circulars A-102 and A-110

FEDERAL ASSISTANCE MANUAL

**REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT**

EXHIBIT X5-60R-1  
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**Standard Form 269A (cont'd.)**

**FINANCIAL STATUS REPORT**

*(Short Form)*

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award. You may also contact the Federal agency directly.

Item	Entry	Item	Entry
1, 2 and 3	Self-explanatory		contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments
4	Enter the employer identification number assigned by the U.S. Internal Revenue Service.		
5	Space reserved for an account number or other identifying number assigned by the recipient		
6	Check yes only if this is the last report for the period shown in item 8		
7	Self-explanatory	10b.	Self-explanatory
8	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."	10c.	Self-explanatory.
9	Self-explanatory	10d.	Enter the amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors.  Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.  Do not include any amounts on line 10d that have been included on lines 10a, b or c.  On the final report, line 10d must be zero
10	The purpose of columns I, II and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in the same funding period. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.	10e, f, g, h and i.	Self-explanatory
10a.	Enter total program outlays less any rebates, refunds, or other credits. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to sub-recipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions	11a.	Self-explanatory.
		11b.	Enter the indirect cost rate in effect during the reporting period.
		11c.	Enter the amount of the base against which the rate was applied.
		11d.	Enter the total amount of indirect costs charged during the report period.
		11e.	Enter the Federal share of the amount in 11d
		Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

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**REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT**

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OSM Approval No.  
1029-0072

U.S. DEPARTMENT OF THE INTERIOR  
Office of Surface Mining  
Washington, DC 20240

Performance Report                       Program Narrative Statement

1. Type of Program (Check Appropriate Box)			
<input type="checkbox"/> Abandoned Mine Land Program		<input type="checkbox"/> State and Federal Program	
2. Grant Recipient	Type of Report	Reporting Period	Control Number(s)
3. Project Title/Program			
4. Performing Organization			
5. Program Narrative			

OSM-51 (12/80)

"The Paperwork Reduction Act of 1980 (44 U.S.C. 35) requires us to inform you that the information is being collected to determine how an applicant plans to spend Federal dollars of a grant or cooperative agreement. This information will be used to prepare budget analyses and forecasting. The obligation to respond is required to obtain a benefit."

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INSTRUCTIONS FOR COMPLETING PERFORMANCE REPORT, OSM-51

Form OSM-51 has a twofold purpose:

1. At the time that an application is submitted, Form OSM-51 is used to provide the program narrative information.
2. At the designated reporting times, Form OSM-51 is used to explain what was accomplished with the funds reported on Forms SF 269, SF 269A, or SF 271.

Detailed Instructions.

1. Check the appropriate box to indicate the name of the program for which the Form OSM-51 is being submitted.
2. Enter the name of the grant or cooperative agreement recipient, the type of report, the reporting period, and the grant number.
3. Enter the name of the program or project being reported.
4. Enter the name of the performing organization, if different from the grant recipient.
5. Enter the performance report narrative.

Recipients shall submit a Performance Report, Form OSM-51, for each project or activity within a grant which presents the following information:

- A comparison of actual accomplishments to the goals established for the period. When the output of a project or activity can be readily quantified, such quantitative data should be related to cost data for computation of unit costs;
- If applicable, reasons why established goals were not met; and
- Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.



REGULATORY GRANT PROGRAM  
PERFORMANCE AND FINANCIAL REPORT

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Date Approved: 06/10/2010

U.S. DEPARTMENT OF THE INTERIOR  
Office of Surface Mining  
QUANTITATIVE PROGRAM MANAGEMENT INFORMATION  
THE MINING REGULATORY AND ENFORCEMENT GRANT FOR STATE REGULATORY AGENCIES

3. Period Covered by This Report  
From: \_\_\_\_\_ to: \_\_\_\_\_

2. Grant Number

1. Name of State

4. DESCRIPTION OF ACTIVITY Enter numbers for Budgeted Activity in Column (A) & Actual Activity in Columns (B) & (C)	5. PROGRAM ADMINISTRATIVE STATEMENT (Budgetary Activity) (A)	6. FISCAL PERFORMANCE REPORT (ACTUAL ACTIVITY) Total Actual (B)	7. PERCENTAGE % (B) - (C) = (D) (B)
<b>(B) Enforcement Action:</b> 1. Number of Violations Issued ..... 2. Citations Issued Noted ..... 3. Enforcement actions completed (a) Administrative Enforcement ..... (b) Court Judgments ..... (c) Civil cases ..... (d) Criminal cases ..... 4. Number of inspections ..... 5. Number of permits issued ..... 6. Number of permits renewed ..... <b>(C) State Financial Activity:</b> 1. Permits received ..... (a) Number of permits ..... (b) Average Income ..... 2. Number of acres developed suitable for Surface Mining ..... <b>(D) Administrative Activity:</b> 1. Authorized State employees ..... 2. State position vacancies .....			

Form OSMR-908



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INSTRUCTIONS FOR COMPLETING THE  
QUANTITATIVE PROGRAM MANAGEMENT REPORTS, OSM-51A, OSM-51B, AND OSM-51C  
TO ACCOMPANY THE SEMI-ANNUAL PERFORMANCE REPORT, OSM-51

General Instructions.

Forms OSM-51A, OSM-51B and OSM-51C (Section A only) are to accompany the Performance Report, OSM-51, for each administrative and enforcement grant.

Form OSM-51C is to accompany the Performance Report, OSM-51, for each SOAP operational grant.

Detailed Instructions.

- |                       |   |
|-----------------------|---|
| Items 1, 2, 3, and 4. | Self-explanatory.   |
| Item 5.               | Information provided in application.                                |
| Item 6B.              | Report semiannual actual quantitative activities.                   |
| Item 6C.              | Report actual quantitative activities at end of performance period. |
| Item 7.               | Compute percentage of actual accomplishments to budgeted activity.  |

**REGULATORY GRANT PROGRAM  
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EXHIBIT X5-60R-3  
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OMB NOS 3040-0001 and 3040-0017  
EFFECTIVE: December 31, 1982  
Paperwork Reduction Statement can  
be found on the Instruction Sheet.

**MBE/WBE\* UTILIZATION UNDER FEDERAL GRANTS, COOPERATIVE  
AGREEMENTS, AND OTHER FEDERAL FINANCIAL ASSISTANCE**

**PART 1. (NEGATIVE REPORTS MAY BE REQUIRED)**

1A. FEDERAL FISCAL YEAR 19____		1B. REPORTING QUARTER (Check appropriate box) <input type="checkbox"/> 1st (Oct.-Dec.) <input type="checkbox"/> 2nd (Jan.-Mar.) <input type="checkbox"/> 3rd (Apr.-Jun.) <input type="checkbox"/> 4th (Jul.-Sep.)	
2. FEDERAL FINANCIAL ASSISTANCE AGENCY (Department/Agency, Bureau/Administrating Office, Address)		3. REPORTING RECIPIENT (Name and Address)	
2A. REPORTING CONTACT	PHONE	3A. REPORTING CONTACT	PHONE
4A. FINANCIAL ASSISTANCE AGREEMENT ID NUMBER		4B. FEDERAL FINANCIAL ASSISTANCE PROGRAM	
4C. TYPE OF FEDERAL ASSISTANCE AGREEMENT <input type="checkbox"/> GRANT <input type="checkbox"/> COOPERATIVE AGREEMENT <input type="checkbox"/> OTHER FEDERAL FINANCIAL ASSISTANCE			
5A. PERIOD WHEN PROCUREMENT UNDER THIS AWARD WILL OCCUR START DATE		END DATE	
5B. AMOUNT OF TOTAL PROJECT DOLLARS PLANNED FOR PROCUREMENT THIS FISCAL YEAR \$		5C. RECIPIENT'S MBE/WBE GOALS (Percent of total procurement dollars (\$0) for each) MBE                      %                      WBE                      %	
5D. MBE/WBE PROCUREMENT ACCOMPLISHED THIS QUARTER MBE \$                      WBE \$		5E. NEGATIVE REPORT (Check) <input type="checkbox"/> SEE INSTRUCTIONS	
5. COMMENTS			

7. NAME OF AUTHORIZED REPRESENTATIVE	TITLE
8. SIGNATURE OF AUTHORIZED REPRESENTATIVE	DATE

\* MBE reporting is optional at the discretion of Federal financial assistance agency  
AUTHORIZED FOR LOCAL REPRODUCTION

STANDARD FORM 254  
Prescribed by DEPARTMENT OF COMMERCE



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**PAPERWORK REDUCTION STATEMENT:**

The estimated burden is 20 minutes per respondent per form. Any comments concerning the accuracy of this burden estimate and any suggestions for reducing this burden should be directed to one of the following:

Data Resources Division, Room 3157P  
Minority Business Development Agency  
U.S. Department of Commerce  
Washington, D.C. 20540, or

Office of Management and Budget  
Paperwork Reduction Project (0646-0017)  
Washington, D.C. 20503

**INSTRUCTIONS**

**MBE/WBE UTILIZATION UNDER FEDERAL GRANTS,  
COOPERATIVE AGREEMENTS,  
AND OTHER FEDERAL FINANCIAL ASSISTANCE  
Standard Form 334**

**A. General Instructions:**

MBE/WBE utilization is based on Executive Orders 11625, 12138 and 12432 and OMB Circular A-102. Standard Form 334 must be completed by recipients of Federal grants, cooperative agreements, or other Federal financial assistance valued at \$500,000<sup>1</sup> or more and which involve procurement of supplies, equipment, construction or services to accomplish Federal assistance programs.

Recipients are required to report to agency award officials within one month following the end of each Federal fiscal year quarter (i.e. January 31, April 30, July 31 and October 31) during which any procurement in excess of \$10,000 is actually executed under this assistance agreement.

**B. Definitions:**

*Procurement* is the acquisition through order, purchase, lease or barter of supplies, equipment, construction or services needed to accomplish Federal assistance programs.

A *minority business enterprise (MBE)* is a business concern that is (1) at least 51 percent owned by one or more minority individuals, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more minority individuals; and (2) whose daily business operations are managed and directed by one or more of the minority owners.

There is no standard definition of *minority individuals* used by all Federal financial assistance agencies. However, recipients shall presume that minority individuals include Black Americans, Hispanic Americans, Native Americans, Asian Pacific Americans, or other groups whose members are found to be disadvantaged by the Small Business Act or by the Secretary of Commerce under section 6 of Executive Order 11625. The reporting contact at your Federal financial assistance agency can provide additional information.

<sup>1</sup> There is no reporting threshold for the Environmental Protection Agency (EPA). Recipients of EPA financial assistance must report under all assistance agreements regardless of the size of the award.

A *women business enterprise (WBE)* is a business concern that is: (1) at least 51 percent owned by one or more women, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more women; and, (2) whose daily business operations are managed and directed by one or more of the women owners.

Business firms which are 51 percent owned by minorities or women, but are in fact managed and operated by non-minority individuals do not qualify for meeting MBE/WBE procurement goals.

The following affirmative steps for utilizing MBEs and WBEs are suggested:

1. Inclusion of MBEs/WBEs on solicitation lists.
2. Assure MBEs/WBEs are solicited once they are identified.
3. Where feasible, divide total requirements into smaller tasks to permit maximum MBE/WBE participation.
4. Where feasible, establish delivery schedules which will encourage MBE/WBE participation.
5. Encourage use of the services of the U.S. Department of Commerce's Minority Business Development Agency (MBDA) and the U.S. Small Business Administration to identify MBEs/WBEs.
6. Require that each party to a subgrant, sub-agreement, or contract award take the affirmative steps outlined here.

**C. Instructions for Part I:**

1. Complete Federal fiscal year and check applicable reporting quarter. (Federal fiscal year runs from October 1 through September 30.)
2. Identify the Federal financial assistance department or agency including the bureau, office or other subactivity which administers your financial assistance agreement.

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EXHIBIT X5-60A-3  
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3. Identify the agency, state, authority, university or other organization which is the recipient of the Federal financial assistance and the person to contact concerning this report.
  - 4a. Assistance agreement number assigned by Federal financial assistance agency.
  - 4b. If appropriate, identify specific department or agency Federal financial assistance program under which this project is awarded.
  - 4c. Check type of Federal assistance.
  - 5a. Period during which contracts and other purchases under this award will actually be executed.
  - 5b. Includes procurement using Federal funds plus recipient matching funds and funds from other sources.
  - 5c. Portion of total procurement dollars recipient plans to spend with MBEs or WBEs this fiscal year. With the concurrence of the Federal financial assistance agency, a fair share goal shall be determined by each recipient.
  - 5d. Dollar amount of all MBE/WBE contracts awarded under this assistance agreement this quarter.
  - 5e. Check only if one or more procurements in excess of \$10,000 were executed this reporting quarter but no MBE/WBE procurements occurred. Sign and date form and return it to Federal financial assistance agency.
  6. Additional comments or explanations. Please refer to specific item number(s) if appropriate.
  7. Name and title of official administrator or designated reporting official.
  8. Signature and month, day, year report submitted.
- D. Instructions for Part II:
- For each MBE/WBE procurement over \$10,000 made under this assistance agreement during the reporting quarter, provide the following information. (Recipients may also report on individual MBE/WBE procurements of less than \$10,000 if they want these credited toward their MBE/WBE goals, however, reporting on smaller procurements is not required.)
1. Check whether this is a first tier procurement made directly by Federal financial assistance recipient or other second tier procurement made by recipient's subgrantee or prime contractor. Include all qualifying second tier purchases executed this quarter regardless of when the first tier procurement occurred.
  2. Check MBE or WBE.
  3. Dollar value of procurement.
  4. Date of award, shown as month, day, year.
  5. Using codes at the bottom of the form, identify type of product or service acquired through this procurement (eg., enter 1 if agriculture, 2 if mining, etc.).
  6. Name and address of MBE/WBE firm.



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## CHAPTER 5-65 OVERDUE REPORTS

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5-65-00	Purpose
10	Policy
20	Applicability
30	Field Office Actions to Obtain Reports
40	Waiver of Reporting Requirements and Extension of Due Dates
50	Fund Cutoff
60	Additional Actions

### 5-65-00 PURPOSE

This chapter provides guidance on actions to be taken on overdue reports.

### 5-65-10 POLICY

- A. The timing and content of reports required as a condition of a grant shall be in accordance with the guidelines in Chapter 5-60.
- B. When reports are overdue, OSM shall take vigorous and effective action to obtain them with due concern for recipient rights and program needs.
- C. As stated in condition #15 of the grant agreement, "No subsequent regulatory or reclamation grants, monetary increase amendments, or time extension amendments shall be approved unless all overdue final performance reports have been submitted by the recipient to the appropriate Field Office. Exceptions to this policy can be approved only by the Deputy Director, OSM or his designee."

### 5-65-20 APPLICABILITY

This chapter applies to all OSM financial assistance programs that require the recipient to submit progress, financial, or other reports.

**5-65-30 FIELD OFFICE ACTIONS TO OBTAIN REPORTS**

- A. **Reminder.** Prior to the end of the reporting period, the FOD shall notify the recipient of the due date for submittal of financial and/or performance report(s) required as a condition of the grant. This will prevent reporting delinquencies due to mere oversight on the part of recipients and so reduce the need for the actions described in this chapter.
- B. **First Letter.** If a report is not submitted by the due date, the FOD shall call the recipient to provide notification of the delinquency, request the report(s) and establish a revised due date for the report(s). The conversation shall be confirmed in a letter to the recipient, which shall also state that, if the report(s) cannot be submitted by the revised due date, the recipient should explain the reason and state the date by which OSM will receive the report(s). A copy of this letter will be sent to the AD-FO, DFM, and appropriate AD-SC. See sample letter at Exhibit X5-65-1.
- C. **Second Letter.** If neither the report(s) nor an acceptable explanation is submitted by the revised due date, a second letter shall be sent by the FOD to the recipient stating that failure to submit the report within 30 days of the date of the letter may result in suspension or termination of the grant or cooperative agreement, withholding of any additional awards for the project, and possibly additional and even more severe enforcement actions. See sample letter at Exhibit X5-65-2.

**5-65-40 WAIVER OF REPORTING REQUIREMENT AND EXTENSIONS OF DUE DATES**

- A. The FOD may waive a reporting requirement only before the due date for the report(s). The approval to waive a reporting requirement shall be based on the premise that the purposes for which the report is to be used will be accomplished through other means. If a reporting requirement is waived, the FOD shall notify the grantee in writing, with copies to AD-FO, DFM and appropriate AD-SC.
- B. When a report is overdue, the only acceptable reasons for setting a new due date shall be that the report cannot be furnished in a timely manner for reasons legitimately beyond the control of the recipient. The recipient shall be informed or reminded of this policy in the first letter sent when a report becomes overdue or in the notice of payment withholding.
- C. If, at any time, the recipient does provide an acceptable explanation why the overdue report cannot be submitted by the scheduled due date, a new due date shall be set. Further extensions of the due date should only be given if justified. Any letters setting a new due date shall advise the recipient that failure to meet the revised due dates may result in fund cutoff and the possibility of additional or even more severe enforcement actions.