

CHAPTER 6-230
PERFORMANCE AND FINANCIAL REPORTING
FOR A WATERSHED COOPERATIVE AGREEMENT

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6-230-00 What does this chapter do?

This chapter explains the reports required from you as a recipient of funds from us, the Office of Surface Mining (OSMRE), under our Watershed Cooperative Agreement Program (WCAP). It describes when your reports are due, how to submit them, and what program and financial information you must report to us.

6-230-10 When must you send us reports?

- A. Watershed cooperative agreements normally have a performance period of two years. You must submit WCAP performance and financial reports every six months.
- B. Interim reports are the reports you make while the cooperative agreement's performance period is ongoing. Your interim reports are due in our awarding office thirty (30) days after the end of each six month reporting period.
- C. Your first interim reporting period starts on the effective date of the cooperative agreement. The reporting period for an interim report must end on a calendar quarter end date: March 31, June 30, September 30, or December 31. If your cooperative agreement starts on a date in the middle of a calendar quarter, extend your first report period to the next calendar quarter end date. For example, if your agreement started on May 1, the first six months would end October 30, but you would extend the first reporting period until December 31 and send the report to us by January 30. Depending on the effective date of your cooperative agreement, the reporting period for your first interim reports may be a little longer than the six month time frame.
- D. Subsequent interim report periods start on the first day of the next calendar quarter and last for six months.
- E. Your final performance and financial reports are due to us 90 days after the end of the project or the cooperative agreement's performance period. The reporting period for the final report ends on the last day of the performance period regardless of whether the last day is a calendar quarter end date. You will find further guidance on closing out your WCAP cooperative agreement in chapter [6-240](#).

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- F. If you cannot send us a report on time, you must contact us before the established due date. We may extend the due date based on your adequate justification.

6-230-20 How can you submit your reports to us?

- A. You may submit paper reports by regular mail or any other delivery method. The report must have an original signature. Send your reports to the financial specialist in our awarding office.
- B. You also have the option of sending your reports by e-mail. The forms must include the name and title of the authorized official who signed the original report, and the date signed. You must maintain the original signed documents in your files.

6-230-30 What information must you provide?

Your interim and final reports include two parts: a narrative performance report, and a financial report.

- A. Project Performance Information. You can write your performance narrative on our optional [OSM 51](#) form or on plain paper. Whether you use the form or a blank page, your performance report must include the following information.
1. Describe your program's accomplishments.
 - a. What progress did you make toward meeting your overall project objectives?
 - b. What progress did you make on the specific activities funded by WCAP, such as design, construction, etc.?
 - c. If you have not yet started construction, what progress did you make toward it? You should document your receipt of permits and Applicant Violator System (AVS)/Debarment checks on contractors and subcontractors.
 - d. Is the project is on schedule? If not, explain why and what changes will be made. Explain unforeseen obstacles and the impact of those obstacles.
 - e. Explain any problems you resolved and how you did it.
 - f. Explain any project changes needed, such as in design or treatment technology.
 2. Include Partnership information within your narrative.

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- a. Has the participation of the partners listed in your cooperative agreement application gone according to plan?
 - b. Have any partners withdrawn their planned contributions to the project? List the name and explanation.
 - c. Have you added any new partners? List the name and their planned contribution.
 - d. How will losing and/or gaining these partners affect the overall objectives and accomplishments of the project?
3. Other. Your narrative reports are one of the tools you use to communicate with us. If you have any information, concerns, etc. that you would like to provide us that may not be listed in the areas noted above, please do not hesitate to include them in this section of your narrative.
4. In addition to the financial data provided on your financial report document, in your narrative you should explain any financial concerns. Have costs been in line with the project budget? Explain any significant cost under or overruns and their impact on the project.
- B. Financial Report. The financial report must use the Federal Financial Report form, [SF 425](#).
1. You must provide financial information for the same activities as reflected in your approved budget.
 2. Your financial report must be prepared on a cash basis. All costs claimed from our funding must be allowable under federal regulations. You must be able to support all costs claimed and be able to reconcile them to your accounting records.
 3. You should include financial information on the overall project and our WCAP funding. You should include the dollar value of in-kind contributions in the costs you report.

6-230-40 How will we review your reports?

- A. We will review your reports to determine that you have included all the information we need and complied with the following basic requirements.
1. Your reports and forms must be signed or approved by your authorized representative.

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2. We must receive your reports by the established report due date.
 3. Your reports must be mathematically accurate.
 4. Your reported activities and costs must be in compliance with the approved cooperative agreement application.
 5. All costs reflected in your reports must be supported by your accounting records and must be reconcilable to them.
 6. Within your report, you must compare the actual accomplishments to the planned objectives of your program.
- B. If we identify any concerns, we will work with you to correct the report.
- C. We will document our reviews in a report or monitoring statement and keep them in our official file.