

CHAPTER 6-240 CLOSING A WATERSHED COOPERATIVE AGREEMENT

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6-240-00 What does this chapter do?

This chapter explains how to prepare and send us your final reports on your cooperative agreement. It applies to you if you received Watershed Cooperative Agreement Program (WCAP) funding from us, the Office of Surface Mining Reclamation and Enforcement (OSMRE). This chapter also explains how we will close the cooperative agreement.

6-240-10 When do we close a cooperative agreement?

- A. The closeout process begins when the performance period of your cooperative agreement ends. Normally we will complete the closeout within 180 days of the end of the agreement.
- B. We will not close the cooperative agreement until you have paid out all costs and we have deobligated any funds you did not spend.
- C. We will not close a watershed agreement if the agreement is in litigation or under appeal.
- D. If we terminate your agreement or end it early, we will not close it until all termination actions have been completed.

6-240-20 When are your closeout reports due to us?

You must send us the complete package of closeout reports on your watershed project by 90 days after the end of the performance period.

6-240-30 How can you get the due date for the closeout reports extended?

You need to make every reasonable effort to send us a complete closeout package by the due date. However, if you will not be able to submit the closeout reports on time, you must send us a written request for an extension. The request must provide acceptable justification explaining why you need an

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extension and committing to send us the reports by a revised due date that you propose. If we approve your extension request and notify you in writing, we may require you to submit interim reports.

6-240-40 How can you submit your closeout reports?

- A. You can send us your closeout reports on paper through regular mail.
- B. Alternatively, you may e-mail your report package to us. You must type the name and title of the authorized official who signed the original forms and the date signed in the signature section of the document. You must maintain the original signed documents in your files.

6-240-50 What information must you provide in your closeout reports?

Your closeout reports must include the following information. While we financially supported only a part of the project objectives, you should provide programmatic and financial information for the entire project, not just the activities we funded.

- A. Closeout Project Performance Narrative. You can use our optional [OSM-51](#) form or plain paper to complete the narrative.
 - 1. This is where you describe your programmatic and financial accomplishments. Compare the goals of the project and the final actual accomplishments.
 - 2. Provide an “as built” plan of the treatment system, if available, and quantities of materials used.
 - 3. Provide performance information after system is operational, regarding influent (untreated water) and final effluent (treated) water flow and chemistry including date of collection, pH, ferrous and ferric iron, acidity and aluminum.
 - 4. Explain any problems you encountered and how you resolved them.
 - 5. Provide any explanations needed regarding project partners. Did the participation of the partners listed in the agreement go according to plan?
- B. In-Kind Contributions of Services or Materials.
 - 1. If the project included in-kind services or materials contributed by you or any of the other project partners that directly contributed to the completion of the project, list the following information for each organization.
 - a. Describe the in-kind services or materials provided.

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- b. Show the quantity of each service or material provided.
 - c. Calculate a value for each type of in-kind service or material provided. [Exhibit 1](#) of this chapter is a format you may use to help calculate and document your in-kind contributions.
2. Calculate your total in-kind contributions and include the value in the total expenditures on your financial report.
- C. Final Financial Report. You must use the Federal Financial Report, form [SF- 425](#).
1. Your final financial report should include the same type of information as you provided in your previous interim reports.
 2. Provide financial information for the whole project, not just WCAP funds.
 3. Report your financial information on a cash basis.
 4. All the costs you claim on the report must be allowable under WCAP and other Federal regulations. You must have accounting records supporting all the claimed costs, and you must be able to reconcile the report back to your accounting records.
- D. Property Purchased with our Funds. If you acquired any equipment or real property under the cooperative agreement, you must provide a property inventory. Use the Tangible Personal Property Report ([SF-428](#)). This form allows for alternative formats.
1. If we approved any property in your application but you did not purchase it, you do not need to provide an inventory. However, you do need to explain in your program narrative why you did not buy the approved equipment.
 2. You must include the following information on the inventory for all property acquired under the agreement.
 - a. Description
 - b. Manufacturer
 - c. Manufacturer Serial Numbers
 - d. Quantity of each item purchased
 - e. Cost of each item
 - f. Date property was received
 - g. Current condition of property
 - h. Location where property is stored
 - i. Disposition request (to sell it, trade it in, transfer it to another project, etc.)
 3. Include a brief description of how you monitor and safeguard the property.

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4. If you are requesting the sale or trade-in of an item, you will need to explain how you will handle the sale or trade-in.

6-240-60 How will we review your reports and close your agreement?

- A. When we receive your closeout reports, our watershed project coordinator and financial specialist will review the reports to determine that the report package is complete and acceptable. They will perform the following requirements.
 1. Verify that we have added all known changes into the agreement by appropriate revisions or amendments.
 2. Resolve with you any disputes, suspensions, withholdings, and violations of agreement clauses and assurances.
 3. Verify that final information on the reclamation problem area has been entered into the Abandoned Mine Land Inventory System (e-AMLIS).
 4. Write a brief written evaluation of your performance under the cooperative agreement and keep it in our official agreement file.
 5. Advise you how to dispose of, or take appropriate safeguard on, any property purchased with our funds.
 6. Verify that the agreement and our official file are complete. We will use a monitoring statement and a closeout checklist to document this step.
- B. If we determine that the closeout is not complete or acceptable, we may return it to you with an explanation of what must be done to make it acceptable, ask you for additional information, or take other actions to resolve the problems.
- C. If there are unexpended funds remaining in the cooperative agreement, we must prepare and process an amendment to deobligate the excess funds.
- D. We will send you written notification that we consider the watershed cooperative agreement closed. We will remind you of the requirements for you to keep the records of your cooperative agreement and allow us to access them. We will show the starting date for the record retention period, which will be the date you submitted to us your final financial report for the watershed cooperative agreement.

6-240-70 How long do you need to keep your records?

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You must maintain financial and programmatic records for the project for three years. Our letter to you notifying you that the cooperative agreement is officially closed will show the date when this three-year period starts. See chapter [2-260](#) for more information on record retention requirements.

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EXHIBIT 1

IN-KIND SERVICES

Sponsor Organization:	Dates Covered by Report:
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SERVICE/MATERIAL	AMOUNT	VALUE
SUPPLIES		
Computers/Printers	# of months used @ cost per month	
Photocopies	# of copies @ agency rate	
Telephone	# of calls @ agency rate	
Fax	# of pages faxed @ agency rate	
Postage	Actual expense	
SUPERVISION	# of hours x supervisor's actual rate of pay	
TRAVEL	# of miles @ agency rate (not to exceed current government mileage rate)	
OFFICE SPACE	# of square feet x actual cost per month (include rationale for # of square feet used)	
VOLUNTEER WORKERS	# of hours x minimum wage rate	
OTHER: May include, but is not limited to:		
Prorated utilities		
Accounting		
Maintenance		
General overhead (document)		