

**CHAPTER 4-500  
SUBACCOUNTS AND FUND TYPES**

**4-500-00 What does this chapter do?**

**4-500-10 What are the available subaccounts and fund types?**

**4-500-20 What do the fund type abbreviations stand for?**

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**4-500-00 What does this chapter do?**

This chapter details all the subaccounts (i.e. cost categories) and fund types that are available under the Abandoned Mine Land (AML) and AML Economic Revitalization ([AMLER](#)) (also known as the AML Pilot) Programs.

**4-500-10 What are the available subaccounts and fund types?**

**AML Fund and U. S. Treasury Fund Subaccounts**

Subaccount	AML Fund			U.S. Treasury Funds				AMLER
	Federal Expense	Historic Coal	State/Tribal Share	Prior Balance Funds Certified States/Tribes	Prior Balance Funds Uncertified States	FAST Act Funds*	Certified in Lieu	
01	FE	HC	SS	HS	HU	H1	H2	ED
03	FE	HC	SS	HS	HU	H1	H2	ED
04		HC	SS	HS	HU	H1	H2	ED
05	EFE							
07	FE**	HC	SS					
08		HC	SS	HS	HU	H1	H2	
09	FE	HC	SS	HS	HU	H1	H2	
11		HC	SS	HS		H1	H2	
16				HS		H1		
17							H2	
18								ED
19	FE	HC	SS	HS	HU	H1	H2	ED
20		HC	SS	HS		H1	H2	

\*Only Wyoming is eligible to use Fixing America’s Surface Transportation Act (FAST) Act funds

\*\*Only Maryland may use FE funds for this subaccount

**4-500-20 What do the fund type abbreviations stand for?**

**FE** Federal Expense (Minimum Program Make up funds) as authorized in 402(g)(8) of SMCRA and 30 CFR Part 872.

*Source: AML Fund*

**HC** Historic Coal funds as authorized in Section 402(g)(5) of SMCRA and 30 CFR Part 872.

*Source: AML Fund*

- SS** State and Tribal Share as authorized in section 402(g) of the Surface Mining Control and Reclamation Act of 1977, as amended (SMCRA) and 30 Code of Federal Regulations (CFR) Part 872, Moneys Available to Eligible States and Indian Tribes.  
*Source: AML Fund*
- HS** Prior Balance Replacement Funds for certified states and tribes as authorized in Section 411(h)(1) of SMCRA for the purposes in section 403 of SMCRA and 30 CFR Part 872.  
*Source: U.S. Treasury Funds*
- HU** Prior Balance Replacement Funds for uncertified states as authorized in section 411(h)(1) of SMCRA for the purposes in Section 403 of SMCRA 30 CFR Part 872.  
*Source: U.S. Treasury Funds*
- H1** Fixing America’s Surface Transportation Act (FAST Act) as authorized in Public Law (PL) 114-94.  
*Source: U.S. Treasury Funds*
- H2** Certified in Lieu funds for certified states as authorized in 411(h)(2) of SMCRA and defined in 30 CFR Part 872.  
*Source: U.S. Treasury Funds*
- ED** AML Economic Revitalization (AMLER) Program as authorized by appropriation in Public Laws: 114-113, 115-31, 115-141, 116-6, and 116-94.  
*Source: U.S. Treasury Funds*
- EFE** Emergency Federal Expense funds (subject to availability of funds) as authorized in Section 410 of SMCRA and 30 CFR Part 872.  
*Source: AML Fund*

**4-500-30 What do the subaccount numbers stand for?**

- 01 Non-Emergency Administrative**  
These are costs that cannot be allocated to individual reclamation projects, such as program policy, inventory management, program management, and program support. Engineering and project design costs should not be incorporated into subaccount 01.
- 03 Coal Project Costs (Non Water Supply)**  
Used for actual construction, realty work, construction contracting, construction inspection, and other items allocable to a specific project in accordance with SMCRA, 30 CFR Parts 870-886. Please note that project design and engineering coal-related costs should no longer be included under subaccount 03. A new engineering and design subaccount 19, as described below, have been created to track these coal-related costs.
- 04 Water Supply Project Costs**

Authorized by Section 403(b) of SMCRA, states/tribes may expend funds to protect, repair, replace, construct, or enhance facilities related to water supplies adversely affected by coal mining practices. Please note that project design and engineering coal-related costs should no longer be included under subaccount 04. A new engineering and design subaccount 19, as described below, has been created to track these coal-related costs.

**05 Emergency Project Costs**

Authorized by section 410 of SMCRA. Emergency project costs to cover the emergency restoration, reclamation, abatement, control, or prevention of adverse effects of coal mining practices, on eligible lands. Emergency projects must be pre-authorized by OSMRE and directly related to AML emergency hazard abatement. Subject to availability of funds.

**07 Acid Mine Drainage Set-Aside (Uncertified)**

Authorized by Section 402(g)(6) of SMCRA, uncertified states may keep and deposit up to 30% of their State and Historic Coal Share in an interest-bearing account. Amounts deposited into this account must be used for acid mine drainage abatement and treatment. (Please note that special conditions apply to the State of Maryland as authorized by the Omnibus Appropriations Act of 2009, Public Law 111-8).

**08 Subsidence Insurance**

Authorized by Section 403(b) of SMCRA, states may expend State Share funds to develop, administer and operate a subsidence insurance program to insure private property against damage caused by subsidence from underground coal mining.

**09 Non-emergency Indirect Costs**

Non-emergency indirect costs (facilities and administrative F&A) are costs incurred by an organization for a common or joint purpose benefiting more than one cost objective or program and not readily assignable to the cost objectives specifically benefited. Please note: This subaccount describes a separate indirect costs subaccount, however, OSMRE recommends including indirect costs within the related direct cost subaccounts (in accordance with state/tribal cost allocation plan or indirect cost rate agreement) rather than setting up separate subaccounts. This may reduce the need for subsequent grant amendments moving money between subaccounts.

**11 Non-coal Reclamation Projects**

Authorized by Section 409 of SMCRA, eligible states/tribes may reclaim eligible non-coal problems. Please note that any project design and engineering non-coal related reclamation costs should not be included under subaccount 11. A new engineering and design subaccount 20, as described below, has been created to track these non-coal related reclamation costs.

**16 Prior Balance Non-Reclamation Activity (Prior Balance – Certified)**

Authorized by Section 411(h)(1) of SMCRA, certified states/tribes may use funds for approved activities authorized by their legislative organization, and that addresses the

impacts of mineral development. In addition, certified states/tribes may use funds for non-reclamation activity, but with funding priority given to any remaining coal projects.

**16 FAST Act Non-Reclamation Activity (Certified) (Introduced in 2016)**

Authorized by the FAST Act, Public Law 114-94, certified states/tribes may use funds for approved activities authorized by their legislative organization, and that addresses the impacts of mineral development. In addition, certified states/tribes may use funds for non-reclamation activity, but with funding priority given to any remaining coal projects after certification. Only Wyoming is eligible to use FAST Act funds.

**17 Non-Reclamation Activity (Certified In-Lieu – Certified)**

Authorized by Section 411(h)(2) of SMCRA, certified states/tribes may use funds for non-reclamation activity, but with funding priority given to any remaining coal projects after certification.

**18 Economic Development Related Activity (Introduced in 2019)**

Economic development costs for projects under the Abandoned Mine Land Economic Revitalization (AMLER) Program.

**19 Coal Projects Engineering & Design Costs (Introduced in 2019)**

Coal-related engineering and design costs associated with site investigation including identification and mapping of hazards, environmental sample collection and data validation; costs associated with surveying design and engineering of reclamation activities including development of construction bid packages; costs associated with owner operator searches, eligibility determination, historic and archeological surveys, threatened and endangered species reports and consultation, document preparation related to NEPA, public meetings, and landowner agreements; and any other costs associated with project preparation prior to the award or initiation of a construction project. (Please note that this definition does not include construction oversight or long-term monitoring or maintenance. Any cost related construction oversight or long-term monitoring or maintenance should be included under direct project subaccounts such as 03 and 04).

**20 Non-Coal Projects Engineering & Design Costs (Introduced in 2019)**

Non-Coal related engineering and design costs associated with site investigation including identification and mapping of hazards, environmental sample collection and data validation; costs associated with surveying design and engineering of reclamation activities including development of construction bid packages; costs associated with owner operator searches, eligibility determination, historic and archeological surveys, threatened and endangered species reports and consultation, document preparation related to NEPA, public meetings, and landowner agreements; and any other costs associated with project preparation prior to the award or initiation of a construction project. (Please note that this definition does not include construction oversight or long-term monitoring or maintenance. Any cost related to construction oversight or long-term monitoring or maintenance should be included under direct project subaccounts such as 03 and 04).