

**CHAPTER 7-230**  
**PERFORMANCE AND FINANCIAL REPORTING**  
**FOR A TECHNICAL STUDIES PROGRAM COOPERATIVE AGREEMENT**

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**7-230-00 What does this chapter do?**

This chapter explains our reporting requirements for the Technical Studies program funded by the Office of Surface Mining Reclamation and Enforcement (OSMRE). It describes what reports you must complete, when they are due, and what information you must include. This information applies to you as a recipient of a cooperative agreement for an applied science project or an underground mine map project.

**7-230-10 Where do these requirements come from?**

The Department of the Interior has established the requirements for submission of recipient performance and financial reports in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* at [2 CFR Part 200, Subpart D](#).

**7-230-20 When must you submit reports?**

- A. You must submit interim performance and financial reports to us quarterly. Interim reports are due to us 30 days after the end of the report period. The report period for the first report begins on the effective date of your cooperative agreement. The report periods for interim reports must end on the last day of a calendar quarter: March 31, June 30, September 30, or December 31. If your cooperative agreement starts during a calendar quarter, calculate 90 days then extend your first report period to the next quarter end date. Subsequent reports are due for every three-month period.
- B. You must submit the final performance and financial reports within 90 days after the end of your performance period. The reporting period for a final report ends on the last day of the performance period.
- C. If you cannot submit a report by the required due date, contact us before the due date. We may extend the report due date based on your adequate justification.

**7-230-30 How can you submit reports to us?**

- A. You may submit reports by regular mail. Paper reports must have an original signature.

- B. You may also submit reports by e-mail. The forms must include the name and title of the authorized official who signed them and the date signed. You must maintain the originally signed forms in your files.

#### **7-230-40 What reports must you submit?**

You must submit the following reports.

- A. Financial Report. You must submit the financial report on the [SF 425](#), Federal Financial Report. You must submit your financial reports on a cash basis.
- B. Narrative Performance Report. You may use the optional [OSMRE 51](#) form, a blank page, or another acceptable format. You must include the following information in your report.
  1. Your OSMRE cooperative agreement number.
  2. A brief introduction of your project. You may use the same introduction for every performance report you submit on this project.
  3. Task description listing the tasks that you have initiated during this report period. The descriptions must come from the statement of work.
  3. Summarize this quarter's accomplishments and significant events. If any milestones have been reached or significant advances made, list them here. For Underground Mine Mapping agreements, provide details of work including the number of maps acquired, restored, preserved, scanned, georeferenced, etc.
  4. List to-date accomplishments, with the percentage completion on all tasks scheduled up to this date. This section will take a broader perspective than the previous section.
  5. For Applied Science agreements, discuss technical progress. This section is left to your discretion. You may embed figures and tables in the text or put them on separate pages. Note that any data must be accompanied by a thorough description, and any tables or figures need to be able to stand on their own.
  6. Your plans for the next reporting period. List which tasks you will initiate, etc. List all unresolved issues.

#### **7-230-50 How will we review your reports?**

- A. We will verify and determine if you have complied with the following basic requirements:

1. We will ensure that your reports are timely.
  2. We will validate that your report is mathematically accurate and that it is consistent with our drawdown records.
  3. We will validate your reported activities and accomplishments.
- B. If we have any concerns, we will work with you to correct the reports.
- C. We will prepare a monitoring statement to document the review.
- D. We will update our program databases.