

## CHAPTER 5-230

### PERFORMANCE AND FINANCIAL REPORTING FOR A REGULATORY GRANT

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#### **5-230-00 What does this chapter do?**

This chapter explains the reports required from you, a State or Tribe that received a regulatory assistance agreement from us, the Office of Surface Mining Reclamation and Enforcement (OSM). It describes when your reports are due, how to submit them, and what information you must report. This information applies to grants and cooperative agreements awarded under our coal regulatory program.

#### **5-230-10 Where do these requirements come from?**

The requirements for your performance and financial reports are established in the *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*, known as the *Grants Common Rule*, at 43 CFR 12 subpart C.

#### **5-230-20 When must you submit reports?**

- A. You must submit performance and financial reports to OSM annually. These reports are due 90 days after the end of the annual grant performance period. Since the performance period of a regulatory grant is normally twelve months, the final report is the only report required if you meet the 90 day due date requirement. The reporting period is the same as your grant's performance period. You will find further guidance on regulatory grant close outs in chapter 5-240.
- B. If your performance period is longer than 12 months, or if we have extended the due date of your final report, you must submit interim performance and financial reports 90 days after the end of the first 12 months of the performance period. The interim reports must end on the next calendar quarter end date: March 31, June 30, September 30, or December 31. In addition, you must submit a final performance and financial report 90 days after the end of the grant performance period or at the end of the extended reporting period.
- C. If you cannot meet a due date for a required report, contact our awarding office before the report is due. We may be able to extend the due date based on your adequate justification

#### **5-230-30 How can you submit your reports?**

- A. We encourage you to submit reports using an OSM-approved electronic grants system.

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- B. You may submit reports by mail. A hard copy report must have an original signature by your authorized official.
- C. You may submit reports by e-mail. The forms must include the name and title of the authorized official who signed them and the date signed, and you must maintain the originally signed forms in your files.

### 5-230-40 What information must you provide?

- A. Narrative Performance Report.
  - 1. You may use the optional [OSM 51](#) form, a blank page, or any narrative format for your performance report.
  - 2. Your reports must compare actual accomplishments to the goals established for the period. If you did not meet your established goals, you must explain the reasons in your report.
  - 3. If you can identify the output of a project or activity and can quantify it, you must report quantitative data and calculate unit costs.
- B. Financial Report.
  - 1. If you do not file through an electronic grant system, you may use the [SF 425](#) Federal Financial Report.
  - 2. You must prepare your OSM financial reports on a cash basis.
  - 3. You should include or attach any other appropriate information or explanation, such as analysis and explanation of cost overruns or high unit costs on your report.

### 5-230-50 Are there any alternatives to these reporting requirements?

Yes. With our prior approval, you may provide grant performance and financial information to us in an alternative format or timeframe. This gives you flexibility in providing grant performance data in a manner that is more efficient or effective while still meeting our grant performance data needs. We will be as flexible as possible in approving alternative reporting formats or schedules. Please contact our awarding office to work out an alternative reporting plan acceptable to both you and us. However, if we have not approved an alternative reporting plan, you must comply with the reporting requirements outlined above.

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### 5-230-60 How will we review your reports?

- A. We will review your programmatic and financial reports. We will determine if you have met the reporting requirements and provided all the information we need. We will verify if you have complied with the following basic requirements.
1. An official authorized to act for your organization must have signed or approved the report.
  2. We must receive your report by the established due date.
  3. All reported activities and claimed costs must be in compliance with your approved regulatory plan, your assistance application, and Federal regulations.
  4. Performance reports must compare the planned and actual accomplishments of the regulatory program.
  5. Financial reports must be mathematically accurate and consistent with our financial and drawdown records.
  6. All claimed costs must be supported by your accounting records and you must be able to reconcile them.
- B. If any concerns are identified, our awarding office will work with you to correct the report.
- C. We will prepare a monitoring Statement to document our review.