

CHAPTER 4-240 CLOSING AN AML GRANT

[4-240-00 What does this chapter do?](#)

[4-240-10 Where do these requirements come from?](#)

[4-240-20 When do we close out an AML agreement?](#)

[4-240-30 When is your closeout package due?](#)

[4-240-40 How can you submit these reports?](#)

[4-240-50 What information must you submit to close out an AML grant?](#)

[4-240-60 How do you report and how do we close an AML subaccount?](#)

[4-240-70 How will we review your information and close your grant?](#)

4-240-00 What does this chapter do?

This chapter describes what must be done to close the Abandoned Mine Land (AML) grant you received from us, the Office of Surface Mining Reclamation and Enforcement (OSMRE). It also describes how to close a completed AML subaccount. This chapter applies to you if your state or tribal reclamation program has not certified that it has completed coal reclamation. If your state or tribe has certified, see [Chapter 4-300](#) for grant closeout information.

4-240-10 Where do these requirements come from?

The requirements for closeout procedures come from the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, at [2 CFR 200 subpart D](#).

4-240-20 When do we close out an AML agreement?

- A. We normally close out an AML grant 180 days after the end of the grant performance period. The first 90 days allows you to report to us. The remaining 90 days allows us to complete the closeout process.
- B. We normally close out individual AML subaccounts when they end before the end of the grant performance period. We close the subaccount no later than 180 calendar days after it ends.
- C. We may close AML grants without audit. However, we may take additional administration action after closeout if a subsequent audit identifies findings or questioned costs.
- D. We will not close a grant until you have paid all allowable costs and we have deobligated all unexpended funds.
- E. We will not close a grant if it is in litigation or under appeal.

- F. If we terminate a grant, we will not close it until all termination actions have been completed.

4-240-30 When is your closeout package due?

- A. Your complete closeout package is due to us 90 days after the end of the grant performance period.
- B. If you have made every reasonable effort to send us a complete closeout package within 90 days but cannot meet the due date, you may request and we may approve an extension. You must send us a written request to extend the due date with a justification explaining why you need the extension. We will notify you of our approval along with any interim steps that we may require.

4-240-40 How can you submit these reports?

- A. You may send hard copy reports with original signatures to us by mail.
- B. You also have the alternative of submitting 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 original signed forms in your files.

4-240-50 What information must you submit to close out an AML grant?

A complete closeout package for an AML grant includes the following documents.

- A. Final financial report. See [Chapter 4-230](#) for information on how to prepare and submit a financial report.
 - 1. You must report all program income in accordance with the deduction option, applying program income to your expenditures to reduce Federal costs. See [Chapter 2-210](#) for more information on program income.
 - 2. You cannot show any unliquidated obligations on your final report. You must pay all obligations before we can close the grant.
- B. Final performance report. See [Chapter 4-230](#) for information about your narrative performance report.
- C. Report of Government Property, if you acquired or held property under this grant. Report your property inventory on the Tangible Personal Property Report ([SF-428](#)) that allows for any other inventory format acceptable to our awarding office.

1. Your inventory must list all equipment or real property acquired under this grant or transferred into this grant from previous AML grants. You must notify us whether you transferred the property to the subsequent AML grant or disposed of the property.
 2. Normally you will hold property in an Administrative Costs subaccount, and report the property inventory when we close that subaccount rather than at final grant closeout.
- D. Report of Federally-Owned Property, if any. You must list all Federally-owned property provided to you separately from grant-purchased property. To report use the Tangible Personal Property Report ([SF-428](#)) that allows for any other acceptable property list. You must request that the property be transferred to the subsequent grant or properly disposed.
- E. Update the Enhanced Abandoned Mine Land Inventory System (e-AMLIS), if necessary. You should enter completion data on each problem area when you complete it, but you must ensure that all completion data under this grant has been entered in e-AMLIS before you send us your closeout package. You must provide a statement that you have completed this step.

4-240-60 How do you report and how do we close an AML subaccount?

We will use the following process to close out AML subaccounts which end before the end of the grant performance period.

- A. You must send us the closeout documents listed above for the subaccounts which have ended. You must send the closeout package to our awarding office within 90 days after the end of the subaccount performance period.
- B. Within 60 days of receipt, our awarding office must review the package and complete all actions necessary to close the subaccount. We will notify you that we have completed the actions and send you the appropriate documents.
- C. If you have any unexpended funds in the subaccount, we must process an amendment to deobligate the funds or transfer them to another subaccount within the same grant. See [Chapter 4-220](#) for amendment processes.
- D. Please refer to [Chapter 4-500](#) for a full listing of available AML subaccounts.

4-240-70 How will we review your information and close your grant?

Our awarding office will review the closeout package and determine if it is complete and acceptable. If the package is not acceptable, we may return it to you with an explanation of what you should do to complete or correct it, or ask you for additional information, or take other

actions to resolve the problems. After we receive an acceptable closeout package, our awarding office must complete the following actions within 60 days.

- A. Review the closeout package and the grant.
 - 1. Verify that we have added all known changes to the grant by appropriate revisions or grant amendments.
 - 2. Resolve with you any grant suspensions, withholding of funds, disputes, and violations of grant clauses and assurances.
 - 3. Write a brief evaluation of your performance under the grant and keep it in our official grant file.
 - 4. Reconcile the inventory of Federally-owned property with our records and approve the transfer to a subsequent agreement.
 - 5. Verify that the agreement and the file are complete. We will use a checklist to document this step.
- B. Process the final grant action to deobligate any unexpended funds. See [Chapter 4-100](#) for information on what we will do with the deobligated funds.
- C. We will send you a written notice that we consider the grant to be closed, and remind you of the record retention and access requirements in [Chapter 2-260](#).