

Detailed Instructions for Completing the OSM 49 Budget Information and Financial Reporting Form

(Instructions apply only to the boxes that need to be filled in. Data in other boxes are automatically filled in.)

Purpose: The purpose of the OSM Form 49 is to give grant recipients the means to provide OSM financial data associated with grant actions, i.e., initial grant applications, grant revisions, interim financial reports, and grant closeouts.

Section A. General. (Complete this section for all grant actions.)

Grantee: Enter the grant recipient=s name, state or tribe.

Grant Title: Enter the (1) fiscal year of the grant award, State, and AAML Grant@, e.g., AFY 1993 Alaska AML Grant.@

Grant Number: Enter the grant number assigned by OSM; for example, AGR _____.@

Grant Period: Enter beginning and ending dates of the performance period of the budget, e.g., A07/01/98 to 06/30/2001.@

Section B. Budget and Financial Report Information. (Complete this section for all grant actions.)

Enter the budget/cost category title and subaccount number from the list below for all categories applicable to your AML Grant. Replace AX@ found in the table below with your State or Tribal code. Replace AY@ found in the table below with the last digit of the Federal fiscal year associated with the Grant. State and Tribal codes are found in Exhibit X5-90-2 of the *Federal Assistance Manual*.

Budget/Cost Category Title	Subaccount No.	Budget/Cost Category Title	Subaccount No.
Non-Emergency Administrative Costs	XX Y 01	AMD Set-Aside Costs	XX Y 07
Emergency Administrative Costs	XX Y 02	Subsidence Insurance Costs	XX Y 08
Non-Water Supply Project Costs	XX Y 03	Non-Coal Project Costs	XX Y 11
Water Supply Project Costs	XX Y 04	Civil Penalty Program Costs	XX Y 12
Emergency Project Costs	XX Y 05	ACSI Costs	XX Y 13
Future Set-Aside Costs	XX Y 06	State Code = XX Fiscal Year of Funding = Y	

Budget. (Complete this section for all grant actions.)

Original/Prior Budget. For initial grant applications, enter the estimated amounts for each budget/cost category in the **Original/Prior Budget** column. For all other grant actions, enter the original grant amount plus or minus any subsequent budget revision prior to this proposed grant action.

Current Budget. For initial grant applications, leave the **Current Budget** column blank. For all other grant actions, the **Current Budget** column is equal to the **Original/Prior Budget** column plus or minus any amounts being proposed in this section.

Note: Add indirect costs to the associated direct costs to reflect the total costs estimated for each budget/cost category. Do not reduce the total costs estimated for a budget/cost category by the amount of Program Income expected during the grant performance period.

Financial Status Report. (Complete this section for Interim Reports and Closeouts.)

Cumulative Through. Enter the ending date of the report period for which expenditures are being reported.. Ending dates should be increments of one, two, and three years from the beginning date of grant performance period. The **Cumulative Obligations**, **Cumulative Expenditures**, and **Rpt. Ind** columns must be completed for each grant performance period being reported.

Cumulative Obligations. For each budgeted budget/cost category, enter the cumulative amount (as defined by the State/Tribe financial system) through the end of each annual reporting period. **Cumulative Obligations** include both direct and indirect costs and must be reported net of program income.

Cumulative Expenditures. For each budgeted budget/cost category, enter the cumulative amount expended or paid (as defined by the State/Tribe financial system) through the end of each annual reporting period. **Cumulative Expenditures** include both direct and indirect costs and must be reported net of program income. For budget/cost categories for which the report is a final report, **Cumulative Expenditures** must equal **Cumulative Obligations**.

Rpt Ind (Report Indicator). For each budget/cost category, enter whether the report is an annual report (A) or a final report (F).

Total Indirect Costs and Total Program Income. Report the cumulative indirect cost amount in the appropriate box at the bottom of Section B. for the reporting period. Report the total of all Program Income associated with all budget/cost categories line at the bottom of Section B as an informational entry only. Subtract that amount the appropriate budget/cost category above. For the closeout of each budget/cost category, the **Current Budget**, final **Cumulative Obligations**, and final **Cumulative Expenditures** columns for that budget/cost category must be equal.

Section C. Indirect Cost Rate Information. Enter the requested information for each approved indirect rate. Update for annual reports.

Section D. Signatures

For Grant Application - Enter the name, title, and signature of the individual authorizing the submission of the budget information. Enter the date of the signature.

For Annual Reports and Closeout - Sign and date the form in the appropriate column indicating whether the submittal is the first annual report, the second annual report, or the third annual report.

Paperwork Reduction Act Statement

The Paperwork Reduction Act of 1995 (44 U.S.C. 3501) requires us to inform you that: Federal Agencies may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. This information is being collected in order to better you in the future and as part of OSM=s performance of its responsibilities under the Government Performance and Results Act. The obligation to respond is required to obtain a benefit.

Public reporting burden for this form is estimated to average 3 hours per response, including time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. Direct comments regarding the burden estimate or any other aspect of this form to the Information Collection Clearance Officer, Office of Surface Mining Reclamation and Enforcement, Room 202 SIB, 1951 Constitution Ave., NW, Washington, D.C. 20240; and the Interior Desk Officer, OMB control number 1029-0059, Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.