

Interest Waiver Flag

- 0 or blank Interest cost is charged
- 1 Interest will never be charged
- 2 Interest will not be charged unless a transaction is made to cause interest to calculate.
- * To remove interest cost waiver flag.

Also see: codes, judgment situations

Intra-Agency Transfers

Intra-agency transfers are used to debit and credit the accounts of Agencies and Divisions within a Department of the Government (for example, Civil Penalties and AML Fees are both part of the Office of Surface Mining, Department of Interior).

Mine permittee/operators should send their payments to the P.O. Box number (lockbox) at Mellon Bank corresponding to the type of payment they are making.

Division	Lockbox	Bank Account
DFM (AML Fees-AMLFCS)	360095M	910-9336
DFM (audits-AFBACS)	371794	911-1153
DFM (Civil Penalties)	360202M	910-9467

The Division of Financial Management prepares an abstract summarizing all the deposits and listing the total amounts deposited into each lockbox every day and assigns a deposit ticket number (DT) to the abstract derived from the deposit date. The DT number, along with the lockbox account number, are the point of reference for fund transfers that "move" payments received in one lockbox account to a different account.

Also see: intra-agency transfers, fee payments, transfers

Judgment Situations

After pre-judgment assessments are decided, the post-judgment principal is determined by adding together: administrative costs, penalties, interest and reclamation fees.

The court determines the post-judgment interest rate charged against the post-judgment principal; court costs may be charged as well, 28 U.S.C. section 1961. Penalty and administrative costs cease accruing. Post-judgment interest is assessed on the number of days between the judgment date and the last bill cycle.

When reclamation fees remain unpaid for more than a year following the judgment date, additional assessments must be

calculated on the judgment anniversary. Any outstanding post-judgment interest is rolled into the post-judgment principal, and the post-judgment interest rate is again assessed against this amount. In other words, post-judgment interest begins compounding yearly on the anniversary date of the judgment.

In some cases, it may be necessary to perform calculations through several anniversary dates. When this occurs, the post-judgment interest is rolled into the post-judgment principal, and post-judgment interest is again assessed on each anniversary date following the judgment date.

When a payment is received after the judgment date and after one or more anniversary dates, the assessment is based on 365 days from the judgment date to the first anniversary date; 365 days from the first anniversary date to the second; and so on, until the postmark is reached. The final assessment for that payment is made based on the number of days between the previous anniversary date and the last bill date.

In some judgment situations, the payment is received after one or more judgment anniversaries have passed. When this occurs, pre-judgment assessments are calculated as before, and post-judgment interest is assessed. However, the post-judgment interest must be rolled into the judgment principal on each anniversary date. Post-judgment interest is assessed on the new principal amount.

Also see: codes, interest, penalty, administrative costs

Log On Procedures

Press the [Caps Lock] key.

At the C: prompt type

FEES and press the [enter] key

The computer will respond with a series of lines containing information about your Geonet (telephone) hook up.

A series of messages will scroll on your screen. Do not enter anything until the computer tells you to log on and the colon prompt (:) appears. At the colon prompt type



At username, type in the code sent to you by the Security Officer at DFM. The system will then ask you for two passwords. These were also sent to you by DFM. The passwords you type in will not appear on your screen for

security reasons.

After entering the account password and your personal password, the screen will scroll through information about this system.

Notice at the end of these messages, the program presents you with several options:

```
Enter
<MINEDetail> <MINESUM> <HISTORY>
<AFBACS> <WHATIF> <MSHAINO>
<HELP> <SIGNOFF> < >

MINEDetail      press [Enter]
```

To order the report you want, type in its name. The example above asks for the MINEDetail.

press [Enter]

Choose whether you want to print the report or scroll through it on the screen. Enter SCREEN to display on screen only or NORMAL for a paper copy

Note: If you choose SCREEN, you must press [enter] after each display page. However, if you choose NORMAL, the information will scroll past very quickly on the screen and you must review it from the printed copy. (See "Printing" to initialize printer.)

Follow the directions on your screen and enter the data in the format requested.

Once you have entered one mine ID, continue by performing one of the following:

enter another mine ID number

type **END** to run your report

type **DONE** to exit from the system.

Also see: sign-off, reports - on-line, mine detail report, printing.

Mine Detail Report

The following pages discuss the Mine Detail Report section by section.

Use this report to research any questions you might have on a particular mine ID.

Section 1

```
PROGRAM: LF7612          REPORT NO: LF761280
RUN DATE: 07/16/92     OFFICE OF SURFACE MINING  PAGE: 1
                     MINE DETAIL INQUIRY
```

Identifies the report by number and date.
program - this report number
run date - date of this report

Section 2

```
MINE 4400294 SEQ 03 TYPE U      ENTITY 086502      RUN: 07/16/92
                                INQUIRY FOR 9103 IIRU 9103
                                LATEST ACTIVITY 03/11/92
```

MINE See "MSHA ID" for more information on mine ID numbers including sequence and type.

ENTITY Registration number managed and controlled by the AVS Office to ensure that each company and individual is uniquely identified.

RUN Date the of this report.

INQUIRY FOR - The quarters requested for the mine detail. If more than one quarter is requested, the range of quarters will appear here.

LATEST ACTIVITY date - Last time the constant information for this mine was changed. This date will show August 8, 1990, if the information was transferred from the Burroughs computer system to the HP computer.

Section 3

```
***WARNING***SIMILAR MINE IDS ALSO EXIST FOR THIS MINE NUMBER
440029401S 440029401L 44002902U 440029420U

FCO: 535 MC:1 CURRENT STATUS: 1 FIELD: 03 AREA: 03
INDIAN LAND/TRIBE: STATE FIPS: 51 COUNTY FIPS: 195
                                MAST ENTITY: 889322
```

FCO Fee Compliance Officer - The credential identification number of the auditor.

MC Mail Code - determines where OSM-1 forms are mailed. See "Mine Status Reason Codes."

CURRENT STATUS - The current overall status of the mine ID. This status determines whether an OSM-1 is issued (mailed) or not. A=active, I=inactive.

FIELD Field Office - Code used to identify the geographic field office where the mine is located. See "Field Office."

AREA Area Office - Code used to identify the geographic area office where the mine is located. The area office is based on county and state. See "DCM Audit Offices."

INDIAN LAND/TRIBE - If the mine is located on Indian Land, the tribal indicator is listed here. See "Indian Land/Tribe Codes."

STATE FIPS - Used to identify the state where the mine is located. See "FIPs Codes."

COUNTY FIPS - Used to identify the county where the mine is located. Each state has its own coding system.

MASTER ENTITY - The master entity number for this MSHA ID.

Section 4

```
////////////////////////////////////  
MINE NAME: ABC MINING CO.  
PERMIT NO: 1401135          CREATE DATE: 02/09/90  
TAXPAYER ID: 34-1264567  
////////////////////////////////////
```

MINE NAME - The name the mine is operating under.

PERMIT NO - The permit number under which the mine operates. The permit number is assigned by the regulating agency, usually the state.

TAXPAYER ID - Employer ID number of the permittee/operator is preferred. Social Security number is voluntary.

CREATE DATE - Date in which the mine was created in the AMLFCS.

Section 5

```
////////////////////////////////////  
CONTACT PERSON: JOHN DOE  
OPERATOR NAME: ABC MINING CO.    PH: 777 555 2222  
ADDR: PO BOX 888  
      ST PAUL, MD 24222  
PERMITTEE NAME: ABC MINING CO.  
ADDR: PO BOX 888  
      ST PAUL, MD 24222  
OWNER NAME: MARY SMITH  
ADDR: PO BOX 555  
      ST PAUL, MD 24222  
////////////////////////////////////
```

CONTACT PERSON - Person to contact in case of any questions. Telephone number should include area code.

OPERATOR NAME, ADDR - The name and address of the company operating the coal mine. May also include the phone number.

PERMITTEE NAME, ADDR - The name and address of the company/person who obtained the permit. May also contain the phone number.

OWNER NAME, ADDR - The name and address of the parent company or master entity if one exists. If asterisks appear in this field, it may be because

some MSHA IDs do not have an owner listed.

Section 6

```

//////////////////////////////////////////////////////////////////
LAST AUDIT DATE: 12/31/90:                               # AUDITS TO DATE: 0001
                AUDIT STATUS:
//////////////////////////////////////////////////////////////////

```

LAST AUDIT DATE - The end date of the last quarter that has been audited by DCM (Division of Compliance Management).

AUDIT STATUS - Indicates any reason for an audit waiver. See "Audit Waiver Status Codes."

AUDITS TO DATE - The number of audits this mine has received.

Section 7

```

//////////////////////////////////////////////////////////////////
MINE 4400294 SEQ 03 TYPE U      ENTITY 086502      RUN: 07/16/92
      QUARTER 9103      STATUS A      SRC 11      RESP R
//////////////////////////////////////////////////////////////////

```

MINE, SEQ, TYPE, ENTITY, RUN - Contains the same information listed in Section 2 above.

QUARTER - The quarter for information listed just below on the mine detail. If only one quarter is requested on the detail report this will be the same as the "for/thru" listed in Section 2.

STATUS The status of the quarter.

A=active

I=inactive

N=non-mine facility

E=exempt from reporting

Each quarter may have a different status, and may not be the same as the current mine status. The current status of the mine is listed in Section 3 above.

SRC Status Reason Code - The status reason code for each quarter may be different (see Mine Status Reason Codes).

RES Response Indicator - This field indicates whether the mine has reported to OSM.

R=responded

N=null product

If the field is blank and the quarter status is A(active), the company is non-respondent this quarter.

Section 8

DOC. NO	DT DATE	BATCH NO	AMOUNT	CK NO.	CK DATE	PM DATE	TR
DT91101618	10/16/91	A31G054	3,338.92	0004634	10/10/91	10/11/91	31
RATE 0.1500 TONNAGE: 42,259.49 NPC: 00 NOTARIZED N OSM-1 SIGNED Y							
ACT. DATE 10/24/91 TOT MOIST 0.00000 INH MOIST 0.0000 EXC MOIST 0.00							
DT91123134	12/31/91	H313134	1,000.00	0004841	12/26/91	12/26/91	31
RATE 0.1500 TONNAGE: 0.00000 NPC: 00 NOTARIZED N OSM-1 SIGNED Y							
ACT. DATE 10/24/91 TOT MOIST 0.00000 INH MOIST 0.0000 EXC MOIST 0.00							

DOC. NUMBER - Document Number - The document number of the transaction listed.

DT DATE - A DT is a deposit ticket. A DV is a debit voucher that reduces the referenced deposit ticket, usually a bounced check, refund, etc.

BATCH NUM - Batch number of the last transaction listed. This number is used to find hard copy documentation. If a batch number is not available, the deposit ticket date is listed in this field.

AMOUNT - The dollar amount of the check received.

CHECK NO. - The check number of the check received.

DB in the first two digits or the last two digits of the check number field indicates a Dunn and Bradstreet check.

* in this field means that the check used to have a "DB" in the check number field, but that we didn't want the termination.

MB in the check number field means that the cash instead of a check was received by Mellon Bank.

If the check number field contains a letter (A, B, C, etc.) it means that the check has been split between more than one year/quarter. It might also be due to multiple moisture calculations, etc.

WT in the check number field indicates that the payment was made by wire transfer directly to Treasury and a physical check was not received.

CK DATE - Check Date - The date shown on the check or the date the wire transfer was received.

PM DATE - Postmark Date - The date the envelope was postmarked (or stamped if the check happened to be received in-house). Interest and penalty are based on this date.

TR (transaction) - These codes detail which type of entry screen was used to enter the transaction. See "Mine History" for a listing of the Transaction Codes.

RATE - The rate on which the tonnage is paid. (See "Rate.")

TONNAGE - The total tonnage reported on the OSM-1. Total tonnage can be reduced by moisture shown in Section 12 below.

NPC Non-Pay Code - Reason for non-payment of the OSM-1 fees.

NOTARIZED - Indicates whether or not the OSM-1 form was notarized.

OSM-1 SIGNED - Indicates whether or not the OSM-1 form was signed.

ACT. DATE - Activity Date - Date of last change to this line item in the detail record. A date of 08/04/90 is placed here if the information has not changed since conversion to the AMLFCS.

TOT MOIST - Total Moisture - The total moisture percentage in the coal reported in the OSM-1. Used in the calculation of the excess moisture and the reduced tonnage.

INH MOIST - Inherent Moisture - Inherent moisture in the coal reported on the OSM-1. Used in the calculation of excess moisture and reduced tonnage.

EXC MOIST - Excess Moisture is total moisture less inherent moisture. This percentage is calculated by the computer and used to reduce the number of tons that owe reclamation fees.

Section 9

```
////////////////////////////////////  
RSRS - 1111   A40D138   500.00   RC   00   7/09/92  
////////////////////////////////////
```

This section is only apparent if refunds have been paid or an attempt was made to pay. Codes other than those listed below refer to the DFM schedule number they were paid under.

RS Refund Schedule - The refund schedule number is an internal voucher number provided by DFM when the refund is paid. UR in this field refers to unclaimed refunds.

AMOUNT - The amount of the refund paid.

RC Refund Code - The reason for the refund issuance (or unclaimed refund). See codes in "Refund Codes." URC in this field refers to unclaimed refund code. See "Refund Reason Codes," (unclaimed refund reason codes).

DATE The date of the refund payment.

Section 10

MANUAL TERMINATIONS				AUTOMATIC TERMINATIONS			
FT	11/07/89	4.51	TWC 13	PT	0.00	TWC	00
IT	11/07/89	0.14	TWC 13	IT	0.00	TWC	00
PT	11/07/89	0.12	TWC 13	PT	0.00	TWC	00
AT	11/07/89	38.00	TWC 13	AT	0.00	TWC	00
Total Term Man 42.77				Total Term Aut 0.00			
				Total Term 42.77			

This section is only apparent if debt has been terminated for the year quarter. If no terminations have been entered, this section does not appear on the mine detail report.

MANUAL TERMINATIONS - The amount of terminated debt, by line item, for this year quarter. Manual terminations are entered from coding sheets submitted by DDM (Division of Debt Management and the Solicitors). See "Termination Codes".

AUTOMATIC TERMINATIONS - Automatic terminations are systematic terminations because cost would exceed recovery. See "Termination Codes".

TOTAL TERM - Total terminations, both manual and automatic, for the year quarter.

Section 11

PC	51.53	7/09/92
IC	78.16	7/09/92

PC The amount of penalty calculated.

IC Interest calculated through the 15th or 30th of each month prior to the debt. See "Interest Calculations Tables."

Section 12

Left side of report.

TOTAL TONS	42,259.49
RED TONS	42,259.49
TON DIFF	0.00
REF DLE	0.00
REF PAID	0.00
UNC REF	0.00
REF DLE < \$75	0.00

TOTAL TONS - The total tons reported for this year/quarter. Accumulation of all the line items listed in the quarter.

RED TONS - Reduced Tons - Accumulation of each line item of tons multiplied by the excess moisture for that line item. Fee due is based on this number.

TON DIFF - Tonnage Difference - Difference between total tons and reduced tons.

- REF DUE** - Any cash collection in excess of the total reclamation fees and applicable charges, less terminations.
- REF PAID** - Refund Paid - The dollar accumulations of the refunds paid on this year quarter. The detail is listed above in Section 9, "RS," if a refund is paid.
- UNC REF PAID** - Unclaimed Refund Paid - An unclaimed refund is a valid, documented refund that would be issued to the permittee/operator if AML had a correct address. An unclaimed refund may also be a refund generated by systematic calculations. These are invalid and are not paid.
- REF DUE < \$75** - Refunds Due of Less than \$75.00. This refund will either be researched and issued only on permittee/operator request., used to offset another year/quarter debt (within the mine ID) or automatically written off.

Section 13

Right side of report.

CALC FEE	\$6,338.92	TOT TRM	\$0.00
FEE PAID	\$6,338.92	FEE DUE	0.00
INT PAID	78.16	INT DUE	0.00
ADM PAID	88.00	ADM DUE	0.00
PEN PAID	51.53	PEN DUE	0.00
PJG PAID	0.00	PJG DUE	0.00
CRT PAID	0.00	CRT DUE	0.00
TOT PAID	0.00	TOT DUE	0.00
--- BILLING DATA ---			

- CALC FEE** - Calculated Fees - Reduced tonnage multiplied by the rate. Calculated total of each line item if moisture and/or rates are different.
- FEE PAID** - Amount of reclamation fees paid.
- INT PAID** - Interest paid.
- ADM PAID** - Administrative costs paid.
- PEN PAID** - Penalty paid.
- PJG PAID** - Post-judgment interest paid.
- CRT PAID** - Court costs paid.
- TOT PAID** - Total amount paid on total debt.
- TOT TRM** - Total Terminations - The amounts terminated by DDM or SOL with specific termination codes. See "termination codes."
- FEE DUE** - Amount of reclamation fees outstanding and due.
- INT DUE** - Amount of interest due.
- ADM DUE** - Amount of administrative costs due.
- PEN DUE** - Amount of penalty due.
- PJG DUE** - Amount of post-judgment interest due.
- CRT DUE** - Amount of court costs due.
- TOT DUE** - An accumulation of all the above amounts due. This does not include total terminations.

Section 14

```

////////////////////////////////////////////////////////////////////
CURR STATUS 11 CURR DATE 5/07/92 PRIOR STATUS 8 PRIOR DATE 12/5/91
FIRST BILL DATE 0/00/00 THIRD DEMAND DATE 0/00/00
JUDGMENT DT 0/00/00 JUDGMENT RATE % PER YEAR
SETLMNT DT 0/00/00 PEN WAV FLG 0 ADM WAV FLAG 0
////////////////////////////////////////////////////////////////////
INT WAV FLAG/DATE 0 0/00/00
////////////////////////////////////////////////////////////////////

```

CURR STATUS - Current debt collection status of the year quarter. See "Bill Status Codes."

CURR DATE - The date this mine transferred to the current debt status. If this date is blank, the mine has never been billed.

PRIOR STATUS - The prior debt collection status of the year quarter.

PRIOR DATE - The date the year quarter transferred to the prior debt collection status.

FIRST BILL DATE - The first time this year quarter was issued a bill. If this field contains zeros, a bill has not been issued for this year quarter. See "Bill for Collection."

THIRD DEMAND DATE - The date the third demand letter and bill were sent for this billing cycle. The mine detail does not show the first and second demand dates.

JUDGMNT DT - Judgment Date - The date a judgment was set for this year quarter. Post-judgment interest will begin to accrue from this date and regular interest, penalties, and administrative charges will cease. See "Judgment Situations."

JUDGMENT RATE - The rate of interest charged from the judgment date.

SETLMNT DT - Settlement Date - Date a payment agreement was reached with the permittee/operator.

PEN WAV FLG - Penalty Waiver Flag - A flag to stop penalties from accruing. See "Waiver (interest, penalty, admin. costs)."

ADM WAV FLAG - Administrative Costs Waiver Flag - A flag to stop administrative charges from accruing. See "Waiver (interest, penalty, admin. costs)."

INT WAV FLAG/DATE - Interest Waiver Flag and Date - A flag to stop interest from accruing beginning with the waiver date. See "Waiver (interest, penalty, admin. costs)."

Also see: reports, codes, bill status codes, interest waiver flag, Applicant Violator System, form letters, penalty waiver flag, waiver (interest, penalty, admin. cost), termination codes, mine status reason codes.

Mine History

The mine HISTORY lists all transactions having to do with a particular MSHA ID. You can order just one year/quarter or a range of year/quarters. Below is a portion of a mine history.

```

=====
PROGRAM: LF7630 OFFICE OF SURFACE MINING REPORT NO: LF763001
RUN DATE: 07/28/92 TRANSACTION HISTORY PAGE: 1

MINE ID 420000 SEQ 03 CATEGORY 01 TYPE U

YR Q DEP TICK CC TC CHK NO POST DT CREATED BATCH# ACT DATE
90 1 90444444 11 03 00/00/00 08/29/92 A21G175 08/29/91

FCO CONG DIST IND LAND (ND) TRIBE LAST AUDITED AUDIT N'UM
000 000 000 00 00/00/00 000

AUDIT STAT STATE COUNTY MAIL CD FLD OPC CS
00 49 007 2 00 A

YR Q DEP TICK CC TC CHK NO POST DT CREATED BATCH# ACT DATE
89 1 89050527 31 01 0000187 05/01/89 07/29/89 229C144 08/08/90

CHECK AMOUNT TONS RATE DT DATE CHECK DT NOTAR IND
$ 1,196.10 7,974.00 0.1500 05/05/89 05/01/89 Y

NP WAIVER OSM1 SIGNED TOT MOIST INH MOIST
0 00 Y 0.0000000 0.00000

YR Q DEP TICK CC TC CHK NO POST DT CREATED BATCH# ACT DATE
89 1 89050527 31 03 0000187 05/01/89 07/29/89 A22G118 07/28/92

CHECK AMOUNT TONS RATE DT DATE CHECK DT NOTAR IND
$ 1,196.10 7,974.00 0.000 05/05/89 05/01/89 Y

NP WAIVER OSM1 SIGNED TOT MOIST INH MOIST
0 00 Y 0.052900 0.035000
=====

```

The circled codes will be particularly helpful in researching a transaction.

- 1) The code under DEP TICK indicates where the source documents for this transaction are filed at the Branch of AML Fee Collections. Please provide this number to the accounting technician when requesting copies of documents.
- 2) The numbers under CC (card code) indicate what action was taken this year/quarter on this account. See "Card Codes" for a list of what each code means.
- 3) The number under TC (transaction code) indicates whether the action under CC was an add (01), change (03) or delete (05).
- 4) As of August, 1990, you will also see an activity date denoting the date the change to the system took place.

Mine Summary MINESUM

The MINESUM is a concise version of the mine detail report and shows the accumulated activity of a mine ID by year/quarter. You can order just one year/quarter or a range of year/quarters. See "Codes" for a listing of response codes. For a detailed description of the information contained in the MINESUM refer to the "Mine Detail Report."

Mine Status Reason Codes

I-00 Original status (prior to existence)

Inactive

- I-01* Seasonal operation
- I-02 Closed by owner
- I-03 Inactivated by AVSO
- I-04 Changed owner
- I-05 Production reported under another mine
- I-06 Permanently abandoned
- I-07* Production not begun
- I-08 No production for 8 quarters, not used after 6/90.

*I-01 and I-07 will no longer be used. Permittee/operators will report zero production during these periods.

Active

- A-10 Activated from MSHA file. (Not used after 6/90, quarter 90-2.
- A-11 Mine began reporting (with or without production)
- A-12 Reactivate request by Fee Compliance Officer.
- A-13 Reactivate request by permittee/operator

Exempt

- E-21 Coal used by landowner
- E-22 Mine is two acres or less (prior to 1987)
- E-23 Operation is incidental part of Federal, State or local government
- E-24 Extraction is incidental to extraction of other minerals where coal does not exceed 16 2/3 percent of mineral tonnage removed for commercial use or sale.

Non-Mine Facility

- N-31 Processing plant N-32 Tipple processing plant
- N-33 Loading facility N-34 Experimental (research) operation
- N-35 Repair shop N-36 Pipeline

Also see: penalty waiver flag, waiver (interest, penalty, admin. cost), interest waiver flag, termination codes, bill status codes, FIPs codes.

MSHA ID (Mine ID)

When MSHA issues a mine ID number, the first two digits of the number identify the state in which the coal mine is located. By assigning the appropriate 2-digit state designator to the mine ID, the state in which the mining occurred will receive credit for the coal produced.

Account Number

In AMLFCS, the MSHA ID becomes the account number of a mine. The sequence number and mine type (attached to the end of the MSHA ID number) further define a particular mine.

Sequence Number

The sequence number is increased by one digit when there is a change in permittee/operator with no change in MSHA mine ID or when two or more parties are reporting for the same MSHA mine ID.

Mine Type

The mine type may be surface (S), underground (U) or lignite (L).

Also see: "dummy" mine ID, suspense accounts, permit number, entity number, rate.

MSHA Tapes

OSM receives two tapes from MSHA each quarter. One tape updates the MSHA database and the other tape is used to verify the receipt of new mine data from AVSO.

1. The first MSHA tape updates only the MSHA database containing MSHA information on mine name, responsible party names and addresses, when a mine was added, and changes in permittee/operators (history). This database is available to all users through the menu option MSHAINQ and is primarily used by auditors and the Division of Debt Management for research purposes. The data is also transmitted to AVSO, but it does not update the AMLFCS data.
2. The second tape is the address tape containing tonnage information by mine ID, year/quarter. MSHA does not utilize a sequence number; therefore, tonnage in AML mine IDs with multiple sequences are added together and compared to the MSHA ID tonnage data. The Hewlett-Packard computer produces a report comparing AML and MSHA tonnage for each MSHA ID, year/quarter, year-to-date. For example, if we are in the third quarter, the report will show tonnage for the first and second quarters of the current year. This report is used for audit targeting.

Until June of 1990, the address tape was used to electronically add new mines to the AML system. Since then,

the AMLFCS has been generating a report instead of electronically adding the mines to the system. Using this report, the Branch of AML Fee Collection verifies that new-mine data is received from AVSO.

Also see: Applicant Violator System, Applicant Violator System tape

Non-Pay Codes

01	No tonnage sold, transferred or used in current quarter
02	No payment received with Form OSM-1
03	Check unsigned
04	Insufficient fund check
05	Refused to pay; no reason given
06	Claim fee paid under another mine ID
07	Mine not in operation
08	Payment responsibility transferred to another party with same mine ID
21	Coal used by landowner
22	Mine two acres or less (prior to 1987)
23	Operation incidental part of federal, state, or local government
24	Extraction of coal incidental to extraction of other minerals
25	Not a mine

Non-Respondents

Identifying Non-Respondents

1. DFM Process (To be completed by the end of the second month of the calendar quarter in which the OSM-1 form was due.)

- Step 1 When the OSM-1 forms are mailed, produce a report listing the OSM-1 forms by control number, including permits within the control number and send a copy to AVSO.
- Step 2 Check off all returned OSM-1 packages on the list and call the permittee/operator on any packages where all the permits are not returned.
- Step 3 Produce a non-respondent report for all active permits for which an OSM-1 form was not received.
- Step 4 Cleanse the non-respondent listing to annotate the following:
 - * any unsigned Forms OSM-1 returned to the permittee/operator for signature

- * any Forms OSM-1 entered into DFM suspense accounts awaiting addition concurrence by AVSO

- * any Forms OSM-1 returned "undeliverable"

- * any MSHA No./permits activated or inactivated between the mailing of the OSM-1 Form and production of the non-responsendency list.

Step 5 produce a report which will include permit/MSHA No., permittee name, and tons reported. Mail to AVSO along with the non-respondent report.

2. AVSO Process (To be completed within 30 days of receipt of non-respondent report.)

Step 1 Check non-respondent report against Permit data base and list total number of permits for each non-respondent.

Step 2 Compare report to list of permit numbers shown as paid. If permittee/operator has only one permit and tonnage was reported, AVSO will highlight in blue to indicate further research is required by DFM. If the permittee/operator has more than one permit, AVSO will highlight in green to signify that DFM is to contact the permittee/operator to determine if more than one permit was rolled into a single permit number. If the permittee/operator should have been inactivated during the quarter, AVSO will highlight the report in yellow to indicate that DFM is to inactive.

Step 3 Roll remaining non-respondents to a master entity level.

Step 4 Call permittee/operator and annotate the report with any information obtained.

Processing Non-Respondent Data

1. DFM Process - (To be completed within 10 days of receipt.)

Step 1 Take the necessary action to correct the blue, green, and yellow highlighted items noted by AVSO.

Step 2 Produce a revised non-respondent report and send a copy to AVSO, and DCM.

Step 3 Produce the non-respondent letters for the permittee, with a copy to the master entity and operator.

Step Forward any non-respondent letters to AVSO which are returned because of an unknown address.

2. AVSO Process - (To be completed within 5 days.)

- Step 1** Provide the original non-respondent report with all annotated comments to DDM to avoid duplicate telephone calls by DDM. Include the cleansed non-respondent report also.
- Step 2** Assist DDM with rolling the MSHA/permit numbers to entity numbers.

3. DDM Process (To be completed within 30 days.)

- Step 1** Access AMLFCS to verify that the company is still non-respondent.
- Step 2** Call the permittee/operator if not previously done by AVSO to:
- * state that the OSM-1 form has not been received
 - * verify the permit/MSHA No.
 - * verify the permit status as to active, in reclamation, in temporary cessation (request a zero OSM-1 form for temporary cessation), or not started
 - * verify address
 - * request written confirmation from the permittee/operator of any verified changes to the current data base. Obtain a copy of the transfer document.
 - * inform permittee/operator that OSM-1 form must be sent to OSM
 - * explain to the permittee/operator that the consequences of not reporting are permit blocking and the possible issuance of a NOV/CO.
 - * request a State inspection report if the mine is closed or in reclamation.

- Step 3** Prepare a coding sheet, OSM-AMLFCS-2 to inactivate mines as required and route directly to DFM. Inactivations because of a change in permittee/operator will require documentation from the permittee/operator. Inactivations because of mine closure or reclamation status will require a State inspection report.

- Step 4** If unable to contact the permittee/operator by telephone DDM will return list to AVSO.

4. AVSO Process (To be completed within 10 days.)

- Step 1** Prepare Request for Status Report (RSR) and send listing to F.O.D. for verification of status.

- Step 2** Track unresolved Requests for Status Report.

5. FOD Process - (To be completed within 15 days of receipt)

- Step 1 determine the status of the permit, location of the permittee/operator and verification of the address used in the AMLFCS on the RSR. For permits to be inactivated, include a copy of the inspection report.
- Step 2 In instances where the permittee has indicated that they are unable to pay the fees, call DDM as soon as possible.

6. AVSO process (To be completed within one week)

- Step 1 Forward inactivation cases to DFM for processing, obtaining inspection reports from FODs if not attached.

- Step 2 Refer unresolved cases to DDM.

7. DDM Process (To be completed within 10 days.)

Request FOD to take appropriate enforcement action for all actively mining companies shown on the RSR, with a carbon copy to AVS, Lexington and DCM. If site is abandoned before the FOD can take the enforcement action, FOD will notify DDM who will refer the case to DCM for audit. Refer to AML-15-2 for enforcement action.

8. FOD Process

Take appropriate enforcement action based on recommendations from DDM for failure to file and failure to pay.

9. DCM Process

- Step 1 Use the non-respondent report for audit targeting.

- Step 2 Devote 10% of audit resources on an annual basis to audit referrals from DDM and AVSO.

10. DFM Process

Transmit blocking information to AVSO on the weekly debt tape 145 days after the due date for the quarter.

Reporting Non-Respondent Data

DDM Process

Produce a quarterly report showing enforcement action taken listing:

- * Enforcement recommendations
- * Enforcement actions taken
- * Status
 - a. Reported on OSM-1 and paid
 - b. Reported on OSM-1 and amount owing
 - c. Payment plans entered, amount paid
 - d. Did not report

(Send a copy to AVSO, DFM, DCM and AD F&A)

see: payments, non-respondent letter

**Non-
Respondent
Letter**

The following letter is sent on U.S. Department of the Interior letterhead to non-respondents.

Dear Permittee/Operator:

We have not received your Coal Reclamation Fee Report, Form OSM-1, for the above Permit No. and calendar year/quarter. According to our information, this permit is a producing or potentially producing permitted site. If this information is incorrect, please take the following action so that we can correct our records:

- * If you filed your Coal Reclamation Fee Report, please call our office immediately at (303) 236-0368.
- * If mining under your permit is complete and reclamation activities have begun, send us a copy of the State or Federal Inspection reports that show this. Also send a signed statement that no stockpiles exist for sale. (If stockpiles do exist, you must continue to send in the Form OSM-1.)
- * If your permit is in temporary cessation or mining has not started, send us a Form OSM-1 to report zero coal production.
- * If you transferred, assigned or sold your permit to a new permittee, send us a copy of the approved State or Federal transfer document.
- * If you reported coal sales under another permit, you must submit amended Forms OSM-1. Coal tonnage must be allocated to individual producing permits for each mining method (surface or underground).
- * If you had zero coal sales, but your permit is still active, submit a Form OSM-1 immediately to report zero production.
- * If you had coal sales/transfers, submit a Form OSM-1 immediately. Criminal sanctions can be instituted against companies and individuals that intentionally do not file the Form OSM-1.

By law, a completed Form OSM-1 and the fee payment must be mailed within 30 days of the end of the calendar quarter. If your company cannot pay the related coal reclamation fee, you still must file the Form OSM-1, and should also contact a collection specialist at (202) 208-3603. Please send the completed forms and fee payment to:

Office of Surface Mining
P.O. Box 36005M
Pittsburgh, PA 15251

It is important that you provide us with all of the relevant information required above. If we do not receive this information, the Office of Surface Mining Reclamation and Enforcement (OSM) may take one or more of the following actions:

- * issue a Notice of Violation and Cessation Order to active, non-compliant operations;
- * institute criminal sanctions against companies that have coal production and intentionally do not file Form OSM-1;
- * block new permit applications and Federal Coal purchase contracts; and
- * schedule the non-compliant operation for an audit.

If you have any questions regarding filing the Form OSM-1 or the supporting documentation required, please call a company representative at (303)236-0368. If you have any questions concerning payment of the debt, please call a Collection Specialist at (202)208-3603.

Sincerely,

Roy B. Morris
Chief, Division of
Financial Management

OSM-1

On approximately the 22nd day of the third month in each quarter, the AMLFCS prints constant data for each active mine ID on the OSM-1, Coal Reclamation Fee Report, Parts 1, 2 and 3, and mails it to the appropriate permittee/operator.

Since a separate obligation to pay the reclamation fee arises every quarter under SMCRA, 30 U.S.C. & 1232(b), 30 C.F.R. & 870.15(a), a separate and distinct debt is created at each producing site for each quarter. Therefore, the calendar quarter and year must be identified for every report. Data is stored in the AMLFCS by MSHA number and year/quarter and in the permit data base by permit number/MSHA link.

Permittee/operator must return the OSM-1 reporting tonnage. If the mine is in temporary cessation, the permittee/operator reports zero tonnage. Completed OSM-1 forms must be returned by mail to the AMLFCS lockbox and postmarked by the 30th of the month following the end of the calendar quarter.

Each section of the three-page (part) form is shown here with instructions on how to complete it.

Part 1 OSM-1 Instructions

The numbered paragraphs refer to the numbered items on your OSM-1 form.

1. The current quarter and year are pre-printed on the form. The inclusive permit numbers for this report will be displayed in this section.

Part 1 – OSM-1 Coal Reclamation Fee Report

1. Reporting for ____ 1st ____ 2nd ____ 3rd or ____ 4th quarter, 19 ____



This certification covers the following permit number(s):

2. An authorized official must certify, sign and date this box.

I hereby certify that the statements made herein are true, complete and correct to the best of my knowledge and belief and are made in good faith.

Print in ink or type the name of reporting person, corporate officer, agent or director on behalf of the operator or permittee.

Signature

Date

3. A Notary Public must complete the certification in this box affixing the Notary Seal, required under Public Law 95-87.

Subscribed and sworn to before me in my presence the _____ day of _____ 19____ _____ Notary Public signature My commission expires _____	(seal)
--	--------

4. Enter the name and phone number of a responsible official OSM can contact with questions about this report. The master entity number is generated by OSM. Indicate how payment is being made, check or wire transfer.

Contact person: _____
Telephone number _____
Master entity number _____
Check one _____ wire transfer _____ check

5. Enter the total dollar amount of the check or wire transfer for the permit numbers listed under number 1.

5. Total payment enclosed
\$ _____

Part 2 OSM-1 Instructions

- 6. The current quarter and year is pre-printed on each page.
- 7. The permit number is assigned to the producing mine by the State. If the Federal Government issued the permit, the Federal permit number will appear here. The mine name and state are pre-printed. If incorrect, please correct.

6. Reporting for . 1st . 2nd . 3rd or . 4th quarter, 19__

7. Permit Number _____ Mine Number . . . State

a. MSHA number	_____
b. County Tribe	_____
c. <input type="checkbox"/> Mining complete	_____
d. <input type="checkbox"/> All stockpile reported	_____

a) The Mine Safety Health Administration (MSHA) assigns the first seven characters and OSM assigns the last three characters of the MSHA number.

b) Enter the county where the mine is located. If the mine is located on Indian land, enter the Tribe name.

c) Check this box if mining is complete and attach the concurring State inspection report.

d) Check this box if all stockpiles have been sold, used or transferred and tons have been reported.

e. Permittee name	h. Operator name
i. Address	i. Address
g. Taxpayer I.D.	f. Taxpayer I.D.

e-j) Permittee and operator names, addresses and Taxpayer IDs. The Taxpayer ID is your Employer Identification Number (EIN). When an EIN does not exist, the Social Security number of the Permittee and Operator may be voluntarily provided as a Taxpayer ID. Please correct any inaccurate information.

8. Three fee computation blocks are provided on your OSM-1 (only one is shown in the example, next page).

Uses for these three blocks follow:

If only surface or underground tonnage is being reported, use only one block.

If tonnage at the surface or underground rate and tonnage at a reduced rate are being reported, use one block for each.

If surface or underground tonnage without a moisture deduction, surface or underground tonnage with a moisture deduction, and tonnage at a reduced rate are being reported, use all three blocks.

Completing the form:

B. Fee Computation

a. Gross tons	_____	
b. Moisture		
(1) total	_____ %	
(2) inherent	_____ %	
(3) excess	_____ %	
c. Reduced tons	_____	
d. Net tons	_____	
e. Rate	\$ _____	
f. Calculated fee	\$ _____	

9. Total calculated fee for this permit number \$ _____

a) Cross tons include coal sold, used or transferred during the calendar quarter.

b) See "excess moisture" for a discussion of inherent and excess moisture.

c) Reduced tons equal gross tons multiplied by the excess moisture percentage ($a \times b(3) = c$).

d) Net tons equal gross tons minus reduced tons ($a - c = d$).

e) The rate is determined by the type of coal (see "rate").

f) The calculated fee equals rate multiplied by net tons ($d \times e = f$).

9. Enter the total fee for this permit number (the sum of each fee computation in 8(f)).

Part 3 OSM-1 Instructions

10. The applicable quarter and year for this report are again pre-printed at the top.

10. Reporting for __1st__2nd__3rd or __4th quarter, 19__

11. Permit Number _____ Mine Name _____ County _____ State _____

12. Mineral owner _____ address _____ city/state/zip _____

11. If the permit, mine name, county or state are inaccurate, please correct them.

12. By mineral owner, OSM intends that the respondent supply information on the person or persons who have the right to extract the coal, or who have the authority to grant the operator the right to extract the coal, and who have the right to receive

the economic benefits normally associated with ownership of the coal, such as payment for the value of the coal. If there are several persons who have successively transferred such right to subsequent "mineral owners," OSM is requesting information on the last owner in the chain prior to the operator--the person or persons who have granted the operator the right to extract the coal. If the operator has the right to mine the coal directly from the fee simple property owner(s), then those owners should be shown.

13. Purchaser of coal is defined as persons or entities who purchased 10 percent or more of the production from a given permit. If no single purchaser meets the 10 percent rule, report the largest single purchaser.

13.	Purchaser of coal	address	city/state/zip

14. Indicate the type of facility where the coal is delivered: prep plant, tipple, loading point. List the names and addresses of facilities where 10 percent or more of the coal was delivered. If no single facility meets the 10 percent rule, report the largest single delivery point.

14.	Coal delivered to: (prep plant, tipple, loading point)	address	city/state/zip

See "Data Collection Procedures for 402C Data."

Incomplete OSM-1

When an OSM-1 is incomplete, the accounting technician assigned to that company sends a form letter and the OSM-1 to the permittee/operator requesting the missing information. (See OSM-1 form letter.) If full cooperation is not obtained after these initial attempts, a Notice of Violation, among other sanctions, may be issued for violation of 30 CFR 870.15 (b)-(c).

Amended OSM-1

When a permittee/operator submits an amended OSM-1 that either increases or reduces the quarterly production tonnages, the fees due are recalculated by the AMLFCS. The system also recalculates the interest, penalty, and administrative costs based on the reduced or increased tonnage.

See also: data collection procedures on 402C data, entity numbers, MSHA number, permit number, fee computation, fee payments, payments, non-respondents, OSM-1 form letter.

OSM-1 form letter

This letter is completed by a DFM accounting technician who sends it to the permittee/operator when an incomplete OSM-1 is received.

Master Entity No. _____	
Date _____	
The attached OSM-1, Coal Reclamation Fee Report for permit number _____, MSHA ID _____, year/quarter _____, is returned to you for the reason(s) indicated below. Please return a copy of this letter with the required information by _____.	
PART 1.	
Box	
<input type="checkbox"/>	2. Signature and date.
<input type="checkbox"/>	3. Notarization.
<input type="checkbox"/>	4. Contact name and/or phone number.
PART 2.	
Box	
<input type="checkbox"/>	7. Permit number, mine name and/or State.
<input type="checkbox"/>	7a. MSHA number.
<input type="checkbox"/>	7b. County or Indian tribe.
<input type="checkbox"/>	7c. Use only if mining is complete.
<input type="checkbox"/>	7d. Use only if mining is complete and no stockpiles exist.
<input type="checkbox"/>	7e. Permittee name.
<input type="checkbox"/>	7f. Permittee address.
<input type="checkbox"/>	7h. Operator name.
<input type="checkbox"/>	7i. Operator address.
<input type="checkbox"/>	7j. Operator Taxpayer Identification number.
<input type="checkbox"/>	8. Incorrect calculation of payment.
	Correct amount is
	\$ _____ (_____ tons/reduced tons x _____ fee).
<input type="checkbox"/>	8b. Incorrect excess moisture weight reduction calculation.
	Correct reduction is:
	Total moisture _____ %
	Inherent moisture _____ %
	Excess moisture _____ %

page 1

Please notify this office if you want your overpayment applied to the next quarter.

Please remit underpayment and a copy of this letter to:

Office of Surface Mining
P.O. Box 360095M
Pittsburgh, PA 15251

PART 3.

Box

- 11. Permit number, mine name, county, and/or State.
- 12. Mineral owner information.
- 13. Purchaser(s) of the coal.
- 14. Facility(s) coal delivered to.

Comments:

If you have any questions or need assistance, please call me at 303-236-0368.
Thank you for your prompt attention to this matter.

page 2

**OSM-AMLFCS-1
OSM-AMLFCS-2
Coding Sheets**

AML Fee Collection System data input forms, commonly referred to as coding sheets, are prepared by Solicitors, the Division of Debt Management, the Division of Compliance Management and the Applicant Violator System Office to make:

bill payment/account status changes payment
distribution/terminations tonnage/money trans-
fers constant mine information changes mine
status changes tonnage corrections or amend-
ments mine additions or inactivations

A copy of each coding sheet can be found under "Coding Sheets".

Also see: Coding sheets, coding sheet authority, waivers.

Payments

When a payment must be applied to an account with interest, penalty and/or administrative charges the computation can get complex.

The following table shows the sequence of events for a quarter. Notice where the postmark date of the payment fits

into this sequence.

Quarter 91/2 (the second quarter of 1991)	April May June	
payment due date	July 30	
payment late date (delinquent date)	July 31	1 day in July
first bill cycle	August 15	31 days in August
interest late date*	August 30	32 days of interest due
postmark date of payment	September 3	
admin fee due	September 15	
second bill cycle		
admin fee due	September 30	
third bill date		
penalty late date*	October 29	

* If payment is not made before the late date, interest and penalty accrue back to the payment late date.

Example 1 - Applying a single payment

A payment of \$1500 is received with a September 3, 1991 postmark for quarter 91/2. The payment must be applied to a reclamation fee of \$1421.35. However, before the payment can be applied to the reclamation fee, it must first pay for any penalty, administrative costs and/or interest that have been incurred.

Is interest due?

Tonnage was reported July 30, but the first payment was made September 3. The payment was due July 30 when the tonnage was reported, and the last bill sent between the due date and the payment postmark date was the August 15 bill cycle. The system recalculates interest on the 15 and the last day of the month. Therefore, interest is due for every day between the late date (July 31) and the last bill cycle (August 31).

Note: If the payment had been made before the interest threshold date (August 30), all interest would have been waived. For this reason, the first bill sent does not charge interest, only the reclamation fee.

Apply the interest formula:

$$\$1421.35 \times .08 \times 32/365 = \$9.97 \text{ interest due}$$

Notice 8 percent interest was charged for this quarter. See "Interest and Penalty Calculation Tables" for the interest for other quarters.

Is a penalty due?

In this case, the fee was paid before the penalty threshold date so no penalty is charged. If the payment had been made on November 3rd, the penalty would have been calculated from the late date (July 31) through the last bill cycle (October 31) at the rate of 6 percent per year.

Are administrative costs due?

The sample mine was not in judgment, therefore, no court costs or post-judgment interest assessments were due. In addition, no penalties or administrative costs were assessed. Therefore, the payment of \$1500 is applied first to the interest due and then to the calculated fees.

payment	\$1500.00	
interest due		9.97
reclamation fee		1421.35
overpayment	\$ 68.68	

The interest and calculated fees for this quarter are now paid. The refund is automatically reclassified in "unclaimed refunds" unless payment is requested by the payer.

Example 2 - Applying multiple payments

In this example, two payments are received for quarter 91/2 calculated fees of \$1896.50.

Payment 1 - postmarked November 3, 1991, was for \$300.00.

Payment 2 - postmarked January 18, 1992, was for \$2000.00.

The following procedures show how to apply these payments. The main point to remember is that the first check must be applied first. That is, take one payment at a time using the

same procedures outlined when there was only one payment.

Quarter 91/2 (the second quarter of 1991)	April May June	
payment due date	July 30	
late date (delinquent date)	July 31	First Payment 1 day-July 31 days-August 30 days-September 31 days-October <u>93 days of interest</u>
first bill cycle	August 15	
interest threshold* date	August 30	
second bill cycle	Sept. 15	
third bill cycle	Sept. 30	
bill cycle	October 15	
penalty threshold* date	October 29	Second Payment 30 days-November 31 days-December 15 days-January <u>76 days-interest</u>
bill cycle	October 31	
postmark date of 1st payment	November 3	
postmark date of 2nd payment	January 18	
The interest and penalty continue to recalculate on the 15th and the last day of each month.		

* If payment is not made before the threshold date, interest, penalty or administrative costs begin to accrue.

Applying the first payment . . .

Is Interest due?

Tonnage was reported July 30, but the first payment was made November 3. The payment due date was July 30, and the last bill cycle between the due date and the payment postmark was October 31st. Therefore, interest is assessed between the late date (July 31) and the last bill cycle (October 31). There are 76 days of interest due.

Apply the interest formula:

$$\$1896.50 \times .08 \times 93/365 = \$38.66 \text{ interest due}$$

Notice 8 percent interest was charged for this quarter. See Appendix 2 for the interest charged for each quarter.

Is a penalty due?

When the postmark falls 90 days after the late date, a penalty is assessed. Assess the penalty from the late date to the last bill cycle prior to the payment's postmark.

In this case the penalty is assessed because the payment was postmarked after the 90 day period (October 29). The number of days to assess penalty is the same as the number of days to assess interest.

Apply the formula:

$$\$1896.50 \times .06 \times 93/365 = \$28.99 \text{ penalty due.}$$

Is an administrative cost due?

Compare the administrative date and the postmark date of the payment. Because the postmark falls after the second bill cycle, the \$16.00 administrative cost must be charged according to the following schedule:

- \$16.00 when second bill cycle passes.
- \$16.00 when third bill cycle passes.
- \$ 8.00 every billing cycle (15th and last day of month) thereafter.

The payment must be applied in the following sequence:

- 1 - court costs
- 2 - post-judgment interest
- 3 - penalty
- 4 - administrative costs
- 5 - interest
- 6 - reclamation fee

The situation in this example has not been taken to court so there are no court costs or post-judgment interest. Begin by applying the payment first to penalty, administrative costs, interest and finally to the reclamation fee.

payment	\$300.00	
penalty		28.99
admin cost		48.00
interest		38.66
		115.65
remaining to pay fee	\$184.35	

In this example, the first payment was only sufficient to completely pay the penalty, the administrative charge and the interest up to the last billing cycle (October 31). The payment remaining reduced the reclamation fee to \$1,712.15.

Applying the second payment . . .

The second payment cannot be applied until you have applied the first payment to the appropriate charges. Refer to the table again to calculate the charges due.

Is more interest due?

Interest on this fee was previously calculated through the last bill date prior to the first payment's postmark. Interest due for the second payment is now calculated from the last billing cycle (October 31) before the postmark of the first payment to the last billing cycle before the postmark of the second payment.

The AML Fee Collection System will send only three bills to the operator and permittee. Fifteen days after the third bill is sent, the debt is referred to the Division of Debt Management.

The interest and penalty assessments, however, continue to recalculate twice monthly. In this example, the last calculation would have been January 15. See the table above for the number of days.

Calculate the interest due on the balance of the reclamation fee:

$$\$1712.15 \times .08 \times 76/365 = \$28.52 \text{ interest due}$$

Is more penalty due?

The penalty is always 6 percent and the calculation is the same as the interest formula.

$$\$1712.15 \times .06 \times 76/365 = \$21.39 \text{ penalty due}$$

Is another administrative cost due?

Since the first payment postmark, 5 billing cycles have occurred creating an administrative charge of \$40.00 (5 x \$8 = \$40).

Applying the payment

Begin by applying the payment first to penalty, administrative costs, interest and finally to the reclamation fee.

payment	\$2000.00	
penalty		21.39
admin cost		40.00
interest		28.52
reclamation fee		1712.15
		1802.06
over payment		\$197.94

The overpayment may be applied to the debt on previous quarters or returned to the operator, permittee or responsible party.

Also see: interest, penalty, administrative costs, refunds, fee computation, bills for collection.

Penalty

On September 1, 1985, OSM began charging a penalty (in addition to interest) on reclamation fees over 90 days delinquent. The penalty is determined by the number of days between the delinquent date and the most recent bill date.

The date a payment must be received to avoid owing a penalty varies depending on the applicable quarter's relationship to September 1, 1985. That is:

For payments received after September 1, 1985, on quarters prior to the second quarter of 1985, a penalty is assessed.

For all quarters following and including the second quarter of 1985, there is a 120-day period after the end of the calendar quarter before penalties are assessed. That is, penalty is assessed from the delinquent date if not paid within the first 90 days.

The penalty rate assessed against unpaid fees is 6 percent annually; however, as with interest, penalty is assessed on a daily basis. The daily penalty rate is determined by multiplying 6 percent times the number of days divided by 365 days. See "Interest and Penalty Calculation Tables".

Also see: interest, administrative costs, refunds, fee computation, payments, interest and penalty calculation tables.

Penalty Waiver Flag

- 0 or blank Penalty is charged.
- 1 Penalty will never be charged (for settlement agreements).
- 2 Penalty will not be charged unless a transaction is made to cause penalty to calculate (for errors).
- To remove a penalty waiver flag.

Also see: mine status reason codes, waiver (interest, penalty, admin. cost), interest waiver flag, termination codes, bill status codes.

Permit Data Base

The function of this data base is to serve as a crosswalk connecting permit numbers contained in AVS to MSHA IDs contained in AMLFCS. As the conversion to a permit driven system becomes complete, this will function as a reference to historical information stored under MSHA IDs in AMLFCS. Each MSHA ID that contains reported tonnage and dollars will be connected to at least one permit number.

AVS permit number:

The State permit number residing in the AVS system. **Source:** Each State SRA updates AVS when issuing or transferring a permit.

Issue date:

The date the permit became effective or was issued. **Source:** Each State SRA.

Expiration date:

The date the permit expired or expires. **Source:** Each State SRA.

Mine ID number:

The Mine Safety Health Administration (MSHA) number correlating to each permit number in the AMLFCS. **Source:** MSHA and/or AVS.

Permit entity code:

The entity number for the permittee holding the permit for the site. This number is an OSM assigned number at the time of issuance of the permit. **Source:** AVSO.

Master permit entity code:

This is the entity code for the parent company of the permittee. **Source:** AVSO.

Permittee name:

The name of the permittee, usually a company name. **Source:** Permit application, data entered by SRA into AVS.

Permit status:

This field describes the status of the permit for reporting purposes. **Source:** AVSO through State SRA inspections. Status codes are A for active, N for not started, and T for temporary cessation.

Also see: entity number, MSHA ID, permit number

Permit Number

Permit numbers will be updated from the data contained on the Applicant Violator System based on new permit information entered by the States. A permit for a producing mine or a mine with potential for production will equate to an active MSHA ID. Entity numbers link permit numbers to MSHA ID numbers.

Printing

Also see: MSHA ID, entity number

The instructions listed here are to guide you through printing one of the on-line reports available on the system. The example is for printing the MINEDETAIL report, probably your most commonly run report.

By typing in "END" and pressing [enter], you are telling the computer that you are ready to either display or print your MINEDETAIL. If you want a printed copy, be sure your printer is initialized before typing END.

If you entered "NORMAL" earlier, indicating you want to print the your report, press the following keys in this order.

[F10], [F1], [F1], [F3]

This series of keystrokes will initialize your printer. You may do this at any time. If you want a record of your work, initialize your printer at the beginning of your session.

An asterisk will appear in the log bottom box at the bottom of your screen. This means that the report will go to your printer.

Press F3 again to turn the printer off.

At this point you may enter another mine ID or exit the system by typing "DONE".

By typing DONE you are returned to your options screen:

The following options are available to you: <MINEDETAIL>
<MINESUM> <HISTORY> <WHATIF> <AFBACS>
<MSHAINQ> <HELP> <SIGNOFF>, or <!!>.

Helpful Hints

Press the [Ctrl] key along with the arrow keys to scroll up and down if you want to read the information from screen to screen. If you cannot scroll far enough, call the DFM Security Officer, FTS 776-0324.

Type "HELP" if you want some onscreen guidance.

Also see: Mine Detail Report, sign-off, log on procedures, reports

Processing Data

The AMLFCS is not a real time computer system. Hard copy data is keyed into various types of batches for creation of a tape that is loaded onto the AMLFCS for overnight batch processing. All data entered into the AMLFCS is done by the Branch of AML Fee Collections.

Prior to keying data, documents are grouped into one of three batch types: fee batch, amend batch or refund batch.

A batch number is a code used by the AMLFCS to identify transactions entered and transmitted as a batch. The following sections define each of the batches.

Fee Batch

Fee batches include documents submitted by mine operators, permittees, or other responsible parties for the payment of AML fees. The Division of Financial Management, Branch of Accounting prepares the batch by matching source documents sent overnight by the lockbox custodian (Mellon Bank) with the corresponding deposit made to the OSM account in the Department of Treasury.

The Branch of Accounting issues a batch number that uniquely identifies the deposit ticket in both ABACIS (Advanced Budget/Accounting Control Information System) and AMLFCS. The batches are split based on master entity number (company). The deposit ticket number identifies the accounting technician who is responsible for the master entity.

Included in the batch are a photocopy of the check and the original documents and envelope related to the payment. These documents contain essential information for data entry, research and data retrieval.

If the data is incompatible with the system, the system edits the data and causes a "fatal error." Other data may be compatible with the system but keyed incorrectly. Therefore, the data that is transmitted in the batch is manually verified for accuracy by comparing the input documents with the output generated by the AMLFCS. If corrections are needed, they are entered in a subsequent batch called an amend batch (see "Amend Batch" below) and reverified.

When the batch is free of errors, the documents are filed by company.

Amend Batch

An amend batch changes data already in the AMLFCS. The Division of Debt Management generates most of the documentation for amend batch input. The most common changes requested by DDM are debt termination and changes in bill status.

The Division of Compliance Management and the Division of Financial Management also contribute changes to the AMLFCS. DCM requests changes resulting from an audit and DFM requests changes stemming from internal reconciliations

and corrections of prior data entry errors.

The technician transmits the batch to update the database. As with fee batches, amend batches are verified the following day for accuracy.

Zero Batch

The zero batch is used when the mine operator, permittee or other responsible party submits an OSM-1 with zero production or reports tonnage with no money.

Refund Batch

A refund batch is used to enter refunds that have been paid to the permittee/operator/responsible party who overpaid the AML fee. See "refunds" for more information on how refunds are handled.

Research

For research purposes, use the Mine Detail report and look for the DT number with the appropriate date to identify the batch where documents are filed. The first digit refers to the quarter of the transaction and the second and third digits refer to the calendar year.

When you call the Branch of AML Fee Collection it will be very helpful to the technician if you have the DT number ready for reference.

Also see: servicing levels, tapes, Applicant Violator System Tape, refunds, refund policy, refund processing.

Rates

If the gross value of surface-mined anthracite, bituminous or subbituminous coal is \$3.50 per ton or more, the fee is 35 cents per ton; if less, the fee is 10 percent of the value for each ton.

If the gross value of underground-mined anthracite, bituminous or subbituminous coal is \$1.50 per ton or more, the fee is 15 cents per ton; if less, the fee is 10 percent of the value for each ton.

If the value of lignite coal is \$5.00 per ton or more, the fee is 10 cents per ton; if the value is less, the fee is 2 percent of the value of each ton.

Documentation listing the invoice number, tonnage, and revenue must be attached to the OSM-1 form when a rate is claimed other than the standard rates. Computation of the tonnage rate must be by weighted average by quarter.

Also see: excess moisture, OSM-1.

Refunds

When a reclamation fee is overpaid, a refund due is created in the AML Fee Collection System. When the check is issued to the payer to reimburse the overpayment, a refund paid occurs. Both refunds-due and refunds-paid fields are listed on the Mine Detail report by MSHA ID number (see "Mine Detail Report").

All refunds must be researched by the Branch of AML Fee Collections to determine their validity; therefore, all refund transfers applied as offsets to other debt must be initiated by the Division of Financial Management.

Also see: Mine Detail Report, refund offset, refund policy, refund processing Refund Offset

Refund Offset

The Debt Collection Act requires that certain procedures be followed by the Federal Government when using money submitted for the payment of one debt to offset another debt owed by the same individual. Chapter 3 of the Department of Interior Manual provides guidelines on the use of administrative offset. They are:

- 1) Provide written notice to the operator concerning the amount and nature of the debt and the Agency's intent to use administrative offset.
- 2) Provide the debtor the opportunity to:
 - a- inspect and copy the Agency's records,
 - b- request administrative review of the debt,
 - c- enter into a payment agreement.

The AML Offset Policy for OSM:

1. AML overpayments (refunds due) against AML debts will be offset against AML, audit or civil penalty debt for the same company either within the same or different MSHA IDs. Prior to issuing the refund, all billed/terminated debt should be liquidated in term code 11-15, 26 and 27. Billed debt is denoted by a first bill date on the Mine Detail. Payment is applied on an oldest-quarter-first basis.
2. The first demand letter sent to permittees/operators with delinquent debt states that OSM will use administrative offset against any refunds or future payments due from the Federal Government (Department of Interior Manual 344-3.1A(2)).
3. Refunds of less than \$75 are electronically removed from the refund due field and moved to unclaimed refunds. They will not be used to offset other debt for the company unless the company requests the refund. If the refund is to be paid, all outstanding, billed debt currently due or in termination codes 11-15, 26 and 27 will be offset prior to payment. The

research and transfer of these small amounts is not cost effective.

Administrative offset cannot be used to pay a debt if the responsible party is already on a payment agreement, in bankruptcy, or owes debt more than 10 years old.

Also see: refund processing, refunds, refund policy, Mine Detail Report

Refund Policy

Refunds less than \$75

Refunds due less than \$75 per calendar quarter within an MSHA ID will not be issued unless requested in writing by the payer. This threshold was agreed upon by Chiefs, Division of Compliance Management, Division of Debt Management and Division of Financial Management and documented by a DFM study showing that the cost to issue a refund is \$75. The authority for this threshold is contained in 58 Comp. Gen. Supra: A-12900, February 11, 1942, which states, "In view of the cost to the Government of issuing checks and processing payments, the agency should establish a minimum amount below which refunds will not be made unless a claim is filed."

The refund due will be reclassified automatically within the mine ID, year/quarter to the category called "refund due \$75 or less."

Refunds of \$75 or greater

Refunds of \$75 or greater within an MSHA ID per calendar quarter will be issued to the payer without a written request.

Refunds listed in the category called "Unclaimed refunds" on the Mine Detail Report include refunds without a valid mailing address and refunds of less than \$500 created prior to 1986.

The category "RC" (refund code) on the Mine Detail Report contains the reason code for the refund. See "Refund Reason Codes" for a list and description of each.

Also see: refund processing, refunds, refund offset, Mine Detail Report

Refund Processing

The AML Fee Collection Branch will prepare the refund package within two weeks after the valid refund of \$75 or greater is recorded in the AMLFCS. The package will contain the original refund request cover sheet, exhibits, and copies of all documentation to support the refund.

Refunds over \$500 that have been approved by the Chief, Branch of AML Fee Collections are routed to the applicable Regional Audit Manager for approval. The refund will be approved by the Audit Managers within 5 days and returned to DFM for processing.

Also see: refunds, refund offset, refund policy, intra-agency transfers

Refund Reason Codes

01 Refund generated by audit, AML over-reported tonnage, tonnage reduced per audit finding to generate refund.

02 Amended return

Voided Refund Reason Codes

12 Check returned with bad address

13 Operator requested different payee, check returned and re-issued to new payee.

14 Refund paid in error, check returned, correction made to AML.

Unclaimed Refund Reason Codes

26 Dun & Bradstreet check, systematic termination of debt, do not issue (DB will be found in the check number field)

27 Recalculation generated refund, invalid, do not issue

28 Undeliverable

Reports Hard Copy

LF 734062

Tonnage Comparison OSM vs MSHA

Compares the tonnage reported to MSHA for a particular quarter to the tonnage reported to AML for a particular quarter. Used for audit targeting by OSM auditors.

LF 735061

Quarterly Production - Alpha

Shows quarterly production per MSHA.

LF 735161

Quarterly Production - Numeric

Shows quarterly production per MSHA.

LF 7430

Audit Report

Displays cumulative AML collections by state from inception of the AML fund to date. Also shows total receivables and terminations of debt to date. Used primarily for allocation purposes and compilation of the SF 220.9.

LF 7435

Financial Report - Summary

Displays collections from the inception of the AML fund to date. The information is sorted by month and year and then by deposit ticket number. Used to reconcile the AML Fees system with Treasury.

LF 7436

Financial Report - Detail

Displays AML collections from the inception of the AML Fund to date. The information is sorted by deposit ticket number then by mine ID number.

LF 7440

Bill Status Change Report

Primarily used for compilation of the SF 220.9. Details the new referrals, collections, and otherwise resolved statuses of each collective action.

LF 7480

Production Summary Report

Shows production by MSHA for a period of time.

Sorted by: - starting year/quarter
- ending year/quarter
- field offices
- report indicator: national, state, county

LF 7487

Annual Tonnage Report

Tonnage reported annually for a particular mine ID is detailed on this report. Used primarily for audit targeting.

Sorts available:

- mine ID with county
- mine ID without county
- responsible party with county
- responsible party without county
- operator with county
- operator without county
- tonnage with county
- tonnage without county
- year/quarter
- by field office, state within selected field offices
- beginning tonnage range (000,000,000)
- ending tonnage range (000,000,000)

LF 7520

Outstanding Refund Report

The monthly outstanding refund report is divided into three sections:

- refunds due > \$75
- refunds due < \$75
- unclaimed refunds

Each section is sorted by state.

LF 7525

Mines Owning Money

A summary report of all debt owed to OSM through fee collection for a particular mine ID. The total debt is shown for the mine ID with the appropriate quarters listed below it. Used mainly for debt collection purposes. Organized by the field office, then alphabetically by responsible party. Produced on the 15th and last working day of every month.

Also see LF 7598 and LF 7598 (both "Mines Owning Money").

LF 7528

Unaudited Mines Report

Lists all mines that have never been posted with audit information. Primarily used for audit targeting. Caution: Only the first 5 quarters are searched.

May be sorted by:

- starting year/quarter
- ending year/quarter
- alphabetically
- normal sort (field office, state, operator name)
- split between active and inactive
- normal (active and inactive are combined)

LF 7530

Responsidency Report by Calendar Quarter

Shows tonnage, paid amounts, and due amounts for mine IDs that were respondent in the quarters requested.

May be sorted by:

- year/quarter (up to four selections)
- field offices
- alphabetically
- normal (field office, state, county, operator name)
- summary report of all mines (Y or N)

LF 7535

Six Year Responsidency Report by Calendar Quarter

Shows tonnage, paid amounts, and due amounts for mine IDs that were respondent in the quarters requested. May be ordered for six years prior to the current year.

LF 7540

Non-Responsidency Report

Shows mines with an active status that have not responded to an OSM-1. Monitored by the Division of Debt Management in Washington D.C.

May be sorted by:

- year/quarter
- field office
- alphabetically
- normal (field office, state, county, mine ID)

OSM 071

Non-Responsidency Report and Letters

Lists all companies sent non-respondent letters. Produced on a quarterly basis in second month of the quarter.

LF 7560

Cross Reference List

Listing of mines sorted by MSHA ID with the appropriate company name displayed to the side. Used by the AML Fee Collection Branch.

LF 7570**Alpha Mine List**

Alphabetical listing of mines in the AMLFCS along with the mine ID.

Sorts available:

- permittee report by name
- operator report by name
- permittee and operator report by name
- permittee report by address
- operator report by address
- permittee and operator report by address

Options: all mines

active mines

inactive mines

exempt mines

non mines

- shortened format

- normal

- report indicator: national, field, state, county

- field office

LF 7597**Mines Owning Money**

This is a summary report of all debt owed to OSM through fee collections for a particular mine ID. The total debt is shown for the mine ID with the appropriate quarters listed below. Used mainly for debt collection purposes. Organized by field office then alphabetically by responsible party. Produced on the 25th of every month.

Also see LF 7525 ("Mines Owning Money").

LF 7598**Mines Owning Money**

A summary report of all debt owed to OSM through fee collections for a particular mine ID. The total debt is shown for the mine ID with the appropriate quarters listed below it. Used mainly for debt collection purposes. This is a nationwide sort of responsible parties listed alphabetically. Produced on the 25th of every month.

Also see LF 7525 ("Mines Owning Money").

LF 7612**Mine Detail Inquiry**

On-line inquiry allows a user to look up information about a specific year/quarter for a mine ID. The report is used by most AMLFCS users.

LF 7614
Mine Sum Inquiry

Shows cumulative information produced by the Mine Detail for a particular year/quarter. Detailed information is not available on the Mine Sum, but it is used primarily for total debt/total refund/total payment calculation by most AMLFCS users.

LF 7630
History Inquiry

Used by the AML Fee Collection Branch to research entries that make up AML reports.

LF 7715
Bills Print

A one-page report showing the total number of bills printed. Used for Postal Report.

LF 7720
Bills to be Printed this Cycle

Shows quarters with fees due in 01 billing status (bills to be printed). All quarters with fees due appear on this report or the LF 7725 report during each billing cycle.

LF 7725
Bills Not Produced this Cycle

Shows quarters with fees due not in 01 billing status (bills to be printed). All quarters with fees due are reflected on this report or the LF 7720 report during each billing cycle.

LF 7750
Outstanding Bill Report

Ages debt by bill status. Used for the compilation of the SF 220.9 and reports total number of bills and debt associated with those bills, but does not detail the corresponding debt.

See LF 7755 and LF 7756.

LF 7755
Outstanding Bills Register

Lists the mine ID and quarters associated with the debt. Organized according to bill status.

LF 7756
Outstanding Bill Register

Lists the mine ID and quarters associated with the debt. Arranged by bill status, it is split between mines owing over and under \$200.00.

LF 7777
Parameter Edit Report

Used to complete the schedule 220.9.

LF 7830
Regular vs. Reduced Tonnage

Lists the regular versus reduced tonnage reported for a particular mine. Sorts available: starting year/quarter and ending year/quarter

LF 7858
Accum. Records In Error

A synch report between the Financial Report (7435) and the Audit Report (7430). (31s + 41s - debit vouchers = Accum. Record).

LF 8110
Indian Land Report

LF 8130/35
Status Aging Report

Ages the time a debt has been in a particular bill status. The report is used by DDM to work oldest debt first.

Reports On-line

The following reports can be accessed through the AML computer system (AMLFCS):

Mine Detail Report (LF 7612)
Mine History Report
Mine Summary Report
WHATIF (LF 7660)

Each report is listed individually in this Directive.

Request for Status Report

The Request for Status Report is initiated by AVSO to request information from Field Office Directors. AVSO will send a copy of all RSRs to Assistant Director, Field Operations.

Request for Status Report	
Problem needing resolution: _____	Date: _____

Permit Number(s): _____	Entity Number: _____
Permittee Name _____	
Address _____	
Address _____	
Telephone Number _____	Mine Name _____
Master Entity Number _____ Telephone Number _____	
Master Entity Name _____	
Address _____	
Address _____	
Contractor Entity Number _____ Telephone Number _____	
Contractor Name _____	
Address _____	
Address _____	
Quarters with zero production _____	
Status: <u>Must be completed</u>	
<input type="checkbox"/> Active extraction of coal ongoing	
<input type="checkbox"/> Mining complete - in reclamation	
<input type="checkbox"/> Permit revoked or in suspension	
<input type="checkbox"/> Temporary cessation	
<input type="checkbox"/> Mining not started	
<input type="checkbox"/> Bond forfeiture	
<input type="checkbox"/> Bond released	
<input type="checkbox"/> Permit abandoned	
<input type="checkbox"/> Permit transferred	
<input type="checkbox"/> Mining complete - stockpiles exist	
<input type="checkbox"/> Other _____	
Comments: _____	

Also see: *permits, inactivation of permits, and non-respondents for use of the form.*

Servicing Levels

The Branch of AML Fee Collections has set servicing levels for data entry of certain input documents and the performance of these functions:

Item	Servicing Level
OSM-1 and checks	5 working days at the end of the quarter with all identifiable data entered by the 15th of the month following the end of the quarter.
Coding sheets for bill status changes	1 working day
All other coding sheets	5 working days
Transfers	5 working days
Refunds	2 months
Verification of input data accuracy	2 days
Cross verification of OSM-1 and check data	2 days
Return telephone calls	1 day
Review suspense accounts	weekly

If the document is incomplete or there is a special problem with the case, more time will be allowed.

Also see: suspense accounts, refunds, refund processing, transfers, coding sheets, fee payments

SIGN-OFF

To sign-off the system, use the SIGNOFF command or // command; they are interchangeable.

The prompt will ask you to PLEASE LOG ON, press [enter]. The prompt will ask you for a USER NAME six times. Press [enter] six times to cause Geonet (the telephone connection) to disconnect. You will be totally disconnected when the message says NO CARRIER.

To return to your main menu or C prompt, press [Alt-X]

Also see: log on, printing

Suspense Accounts

A suspense account is a mine ID set up in the AMLFCS to act as a holding account for miscellaneous types of payments that cannot be applied to any true mine ID. A suspense account might be used in the following situations:

- a- payment arrives with an unsigned coding sheet,
- b- payment received with unsigned OSM-1,
- c- check made out to a different agency,
- d- check without identifying names or mine ID.

All money deposited into the AML Fee lockbox must be entered into the system in order to keep the accounting records balanced and provide an audit trail of deposits. Suspense accounts provide a way to capture payments that cannot be posted to the appropriate account for one reason or another. Suspense accounts are a 10 digit number beginning with "99".

Accounting technicians check the balances of these accounts weekly to ensure timely disposition of funds.

Also see: "dummy" IDs, MSHA IDs

Tapes (created by AMLFCS)

Dunn and Bradstreet Tape

Treasury regulations require all Federal Agencies to report delinquent payers to a credit reporting agency. OSM reports the required information to Dunn and Bradstreet via a magnetic tape on a quarterly basis.

Microfilm and Microfiche

In order to keep a record of all transactions in the AMLFCS for research purposes, all source documents are microfilmed. The filming process lags current document inflow by one calendar quarter; filming for one quarter is not done until the next quarter. The Branch of AML Fee Collection keeps one calendar year of source documents on the premises for research purposes. Eventually the original documents are sent to the Federal Records Center where they are archived.

In addition, the AMLFCS has been pre-programmed to order certain critical reports to be microfilmed and kept for research purposes. The technician files the filmed reports by the report number found on the microfiche document.

Also see: Applicant Violator System tape, MSHA tapes

Termination Codes

AVS

- 11 Inability to collect full amount
- 12 Inability to locate debtor
- 13 Cost will exceed recovery
- 14 Compromise based on inability to pay full amount - balance remains due
- 15 Uncollectible due to bankruptcy - claim not discharged

Non-AVS

- 21 Claim without legal merit
- 22 Claim cannot be substantiated by legal evidence
- 23 Claim discharged in bankruptcy
- 24 Fee due as a result of rounding
- 25 Compromise based on merits - no balance due
- 26 Automatically terminated < \$30
- 27 Automatically terminated \$30 - \$199

- after three bills
- 51 Private collection write-off
 - 52 Accounts less than \$600 with amounts that had been terminated before 8/15/87

Also see: mine status reason codes, penalty waiver flag, waiver (interest, penalty, admin. cost), interest waiver flag, bill status codes, FIPS codes.

Transaction Codes

Transaction Codes appear on the Mine History report under the abbreviation "TC." The number under TC indicates whether the action under the card code (CC) was:

- 01 add
- 03 change
- 05 delete

Also see: Mine Detail Report, card codes.

Transfer Request Forms (TRF)

OSM uses one of the following types of intra-agency transfer request forms depending on the type of transfer:

Request for/Transfer from Suspense Account

When AML Fee personnel identify the correct mine ID and year/quarter to apply payments collected by the Department of Justice, a Request for/Transfer from Suspense Account is used to initiate the transfer from suspense to the valid mine ID.

Fund Transfer Request

The Transfer Request Form (TRF) For transfers money between accounts when a payment is sent to the incorrect lockbox. It can originate from any Division but must be approved by the sending and receiving Branch Chief.

The TRF should not be approved if it does not identify the mine ID, deposit date, check amount, check number and check date of the original deposit. In addition to the above information, the transfer cannot be entered into the AMLFCS without the year/quarter where the payment should be applied.

Once the transfer has been entered into the Advanced Budget/Accounting Control Information System (ABACIS), a copy of the TRF with the ABACIS document number and entry date written on it is sent to each of the Divisions involved.

At this point the Divisions should enter the transfers into their respective subsidiary systems. The subsidiary systems should

not be updated unless the ABACIS document number and date stamp is on the TRF indicating that ABACIS has been updated. This will ensure that the general ledger in ABACIS is updated and balances with the subsidiary ledgers.

Also see: transfers, suspense accounts, intra-agency transfer

Transfers

The term fund transfer is used to describe the increase and decrease to various general ledger accounts in government agencies without actually depositing money into or withdrawing money out of these accounts.

Fund transfers are paper documents sent between one Agency, Division, or Department of the Government to notify another Agency, Division, or Department that Treasury is increasing or decreasing their account.

Because the Division of Financial Management controls all OSM fund accounts, the Programmatic Accounting Section must be notified of all transfers so that the AML fund account will reconcile with the Department of Treasury.

There are two basic types of Fund Transfers that impact the AML Fee Collection Branch: Inter-Agency Transfers and Intra-Agency Transfers.

Also see: inter-agency transfers, intra-agency transfers

Waivers

**Interest
Administrative Costs
Penalties**

Waiver of interest, administrative costs and penalties is authorized by 31 U.S.C. 3717(h), 344 DM 2.11E and 4CFR 102.13(q). For waivers based on "equity or good conscience," the authority is 4 CFR 91.5(b).

Waiver of late charges. Late charges may be waived:

- (1) when the underlying claim is compromised in accordance with 4 CFR Part 103;
- (2) where the underlying claim is not compromised but it is appropriate to waive late charges under the criteria of 4 CFR Part 103 relating to enforcement policy;
- (3) when collection of the underlying claim is terminated in accordance with 4 CFR Part 104;
- (4) when a claim is suspended in accordance with 4 CFR Part 104;
- (5) where the cost of collecting the unpaid late charges would approach or exceed the amount of unpaid late charges to be collected and the amount of late charges does not qualify for referral to a collection agency or the Department of Justice;