

Mine Detail Report, LF 7612

The MINEDETAIL report is one of the most valuable reports you can use for research purposes. Because of the length of this report, you can find the complete description of each entry under "Mine Detail Report" in this manual.

Mine Summary

The MINESUM shows the accumulated activity of a mine ID year/quarter. 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," Sections 14 and 15.

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.

Three codes will be particularly helpful in researching a transaction.

- 1) The first code is CC (circled on the example). The numbers under CC indicate what action was taken this year/quarter on this account. See "Codes" for a list of codes. Each type of code may be found separately in this manual under its own name.
- 2) The number under TC (transaction code) circled on the example below indicates whether the action under CC was an add (01), change (03) or delete (05).
- 3) 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.

PROGRAM: LF7630		OFFICE OF SURFACE MINING				REPORT NO: LF763001		
RUN DATE: 02/19/91		TRANSACTION HISTORY				PAGE: 1		
MINE ID 0200533		SEQUENCE 01		CATEGORY 01		TYPE S		
YR Q	DEP TICK	CC	TC	CHECK NO	POST DT	CREATED	BATCH #	ACT DATE
89 1	38999940	31	01		11/07/89	11/28/89	A390H40	08/07/90
	CHECK AMOUNT		TONS	RATE	DT DATE	CHECK DT	NOTAR IND	
	\$.00		.00	0.3500	11/28/89	00/00/00	N	
NP	WAIVER	OSM1	SIGNED	TOT MOIST	INH MOIST			
1	00		0	0.000000	0.000000			

As of August, 1990, you will also see an activity date denoting the date the change to the system took place.

Code: Updates any or all of these fields:

- 10 Status code in the constant record.
- 11 Fee Compliance Officer, Congressional dist., Indian land, tribe, last audit date, # of audits, audit status, state FIPS, County FIPS, mail code and area office.
- 12 Permit number, expiration date, OSM mine ID, mine capacity, # of permits, coal inventory as of 9/30/77.
- 14 Mine name.
- 15 Contact name, contact phone, and nearest town.
- 21 Owner name, owner phone, owner change date and owner code.
- 22 Owner address, state, city and zip code in the owner file.
- 24 Operator name, phone, code and change date.
- 25 Operator address, city, state and zip code.
- 26 Updates permittee name, phone, code and change date in the constant date.
- 27 Permittee address, city, state and zip code in the constant record.
- 30 Deposit ticket number.
- 31 OSM-1 information on the master file.
- 41 Bill payment information on the master file.
- 43 Debit voucher information on master file.
- 44 Refund information on master file.
- 45 Termination amounts in accum record.
- 46 Penalty and interest information on master file.
- 47 Used with transaction 46 to update amounts associated with interest calculation.
- 48 Automatic termination.
- 50 Billing information: bill number, date, status; first demand, field office and judgement dates; rate and last billed amount.
- 51 Citation information in the non-response file and FCO contact data in master file.
- 52 Permittee address, city, state, zip code and phone in permittee file.
- 53 Permit holder, MSHA parent code, MSHA operator code, permit holder SSN/TIN, and permit issue date in permittee file.
- 54 MSHA parent name and MSHA operator name in permittee file.
- 60 Billing recalculation.

LF 7660 and WHATIF

The WHATIF program allows you to change or add information in an account without actually altering the database. You can set up a hypothetical situation making it a useful tool for you to calculate revised paid and due amounts, refunds and terminations.

The LF 7660, WHATIF program, pulls two types of reports: a Payments Report and a Totals Report. The two reports are exactly alike except the Payments Report contains the center section marked in the example below.

PROGRAM: LF7660		OFFICE OF SURFACE MINING		REPORT NO: LF766001	
RUN DATE: 02/19/91		Interest Calculation		PAGE: 1	
MINE ID:	0200533 01 S	TONNAGE:	1,114,042.23	INT RT:	.07000
YRQTR:	89/01	JDG DT:	01/15/91	JDG RT:	9.000%
		TERM DT:	89/11/07	TERM AMT:	0.00
		SETTLE DT:	00/00/00	RED TONS:	1,088,085.05
				PEN WAV:	0
				ADM WAV:	0
				TERM CD:	13
POSTMARK	PAYMENT	FEE DUE	INTEREST DUE	PENALTY DUE	PJ PRINCIPLE
	PJ INT DUE	ADM DUE	COURT DUE	D & B TERM	AMT ROLLED INT
11/07/89	500.00	4.51	0.14	0.12	0.00
	0.00	38.00	0.00	0.00	0.00
11/07/89	42.77	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
01/01/91	500.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
01/01/91	500.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
02/15/91	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
02/15/91	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
02/15/91	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
LAST INTEREST CALC DT: 02/15/91					
FEE PAID:	380,825.26	DUE:	0.00	TERM:	4.51
INT PAID:	0.00	DUE:	0.00	TERM:	0.14
PEN PAID:	0.00	DUE:	0.00	TERM:	0.12
PJD PAID:	0.00	DUE:	0.00	TERM:	0.00
CRT PAID:	0.00	DUE:	0.00	TERM:	0.00
ADM PAID:	0.00	DUE:	0.00	TERM:	38.00
TOT PAID:	380,825.26	DUE:	0.00	TERM:	42.77
REF PAID:	500.00	DUE:	0.00		

The first section is part of both the Payments Report and the Totals Report. It contains a summary of the constant data for the mine ID, year/quarter requested. You can alter the following data in this section: tonnage, interest rate, judgement date and rate, termination date, termination amount and code, settlement date, reduced tonnages (moisture reduction), and penalty and administration waiver flags.

The middle section that appears only on the Payments Report shows existing payments in the mine ID year/quarter and any modified payment you may have entered. This section also shows due amount, related post-judgement principal and rolled interest, and terminations as the result of a Dun and Bradstreet check for each payment in the mine ID (see "Mine Detail Report" for more information). If you have made certain changes to the constant data in the first section, this section will be affected.

The third section also appears on the Payments Report and the Totals Report. It provides totals of paid, due and terminated amounts revised for the mine ID per the modifications you made. In addition, it shows refunds paid or due.

Also see: codes, Mine Detail Report, servicing levels, permit data base, processing data

Servicing Levels

The Branch of AML Fee Collections has set servicing levels for data entry of these input documents and 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

SIGNOFF

To signoff 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 numbers.

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. Different suspense accounts are used to hold different kinds of payments. The following table lists all suspense accounts currently in use in the AMLFCS.

Suspense Account	States
9911111.11.S	WA, MT, ND, WY, UT, CO, CA, AZ, NM and KY (K-Z)
9922222.22.S	IA, KS, MO, OK, AR, TX, LA, PA, MD
9966666.66.S	KY (A-J), TN, AL
9977777.77.S	IL, IN, OH and WV (A-O)
9988888.88.S	VA and WV (P-Z)

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

Also see: "dummy" IDs, MSHA IDs

Dun and Bradstreet Tape

Treasury regulations require all Federal Agencies to report delinquent payers to a credit reporting agency. OSM reports the required information to Dun 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.

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.

Transfer Request Forms

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 (TRF)

The TRF 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 entered 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 and Penalties

Waiver of interest, administrative costs and penalties is authorized by 31 U.S.C. 3717(h) and 31 CFR 391.

- (a) 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;
 - (6) where the late charges pertain to claims involving savings bonds and notes arising under 31 U.S.C. 3105 and 3106 which are replaced pursuant to 31 U.S.C. 3126;
 - (7) for reasons of equity or good conscience.

OSM waives late charges as follows:

The collection of interest on the debt or any portion of the debt that is paid within 30 days after the late date is automatically waived.

Late charges may be waived during the payment period of an installment agreement.

Waiver Codes

- | | |
|------------|---|
| 0 or blank | Late charges (interest, administrative or penalty) are not waived. |
| 1 | Late charges are waived permanently. |
| 2 | Late charges are waived unless a transaction is made to cause the late charge to calculate. |
| * | To remove late charge waiver flag. |

Also see: administrative costs, Applicant Violator System Tape, interest, penalty.

Wire Transfers

The following instructions are provided here to help you answer questions about wire transfers for the mine operators and permittees in your region.

(1)	TO (2)	TYPE (3)			
	021030004				
	FROM (4)	(5)	REF (6)		AMOUNT (7)
	ORDERING BANK AND RELATED DATA (8)				
	(9)	(10)			(11)
	TREAS NYC/()				
	(12)				
	(12)				
	(12)				

- (1) priority code - completed by sending bank.
- (2) Treasury Department code - completed by sending bank.
- (3) type code - completed by sending bank.
- (4) from - sender's code, completed sending bank.
- (5) class code - optional, completed by sending bank.
- (6) reference number - completed by sending bank.
- (7) amount of the transfer - you must provide this number, include the dollar sign and cents digits.
- (8) sending bank name - provided by sending bank.
- (9) enter exactly the way it is shown.
- (10) enter these digits within the parentheses: 14180001
- (11) after the eight digit number add this: OBI=
- (12) enter the MSHA Mine ID numbers associated with this wire transfer.

Failure to provide the information within these guidelines may cause a delay in the transfer of funds to the agency, and the permittee/operator may be assessed interest and/or penalties as a result.

Also see: interest, penalty, payments, fee payments.

Example 1 - Coal is sold raw or clean

A	Number of tons subject to the fee, gross (13c)	100 tons
B	Total moisture (14a)	2.00%
C	Inherent moisture (14b)	1.00%
D	Excess moisture (14c)	1.00%
	Excess moisture calculation: B - C = D or 2.00 - 1.00 = 1.00	
E	Tonnage reduction for excess moisture (14e)	1 ton
	Weight reduction calculation: A x D = E or $100 \times \frac{1.00}{100} = 1$	
F	Reduced tonnage subject to fee (13d)	99 tons
	A - E = F or 100 - 1 = 99	

NOTE: Frequently the inherent and the total moisture will be the same when coal is sold raw, but for this example, different percentages are used.

Example 2 - Coal is sold raw and clean

A	Quantity of raw coal sold	100 tons
B	Quantity of clean coal sold	200 tons
C	Number of tons subject to fee, gross (13c)	300 tons
D	Total moisture raw coal (14a)	2.00%
E	Total moisture clean coal (14a)	5.00%
F	Inherent moisture (14b)	1.00%
G	Excess moisture raw coal (14c)	1.00%
	Excess moisture calculation: raw coal D - F = G or 2.00 - 1.00 = 1.00	
H	Excess moisture clean coal (14c)	4.00%
	Excess moisture calculation: clean coal E - F = H or 5.00 - 1.00 = 4.00	
I	Tonnage reduction for excess moisture (14e)	9 tons
	Weight reduction calculation: raw coal and clean coal A x G + B x H = I or $100 \times \frac{1.00}{100} + 200 \times \frac{4.00}{100} = 9$	
J	Number of tons subject to fee, reduced (13d)	291 tons
	C - I = J or 300 - 9 = 291	

Example 3 - Raw coal purchased from a secondary¹ source blended with primary source² coal and sold raw.

A	Quantity of purchased coal (secondary source)	100 tons
B	Quantity of primary source coal	200 tons
C	Number of tons subject to fee, gross (13c)	200 tons
D	Total moisture, sold (blended) coal (14a)	3.00%
E	Inherent moisture, primary source coal (14b)	2.00%
F	Excess moisture, primary source coal (14c) Calculation of excess moisture of primary source coal: D - E = F or 3.00 - 2.00 = 1.00	1.00%
G	Tonnage reduction for excess moisture (14e) Weight Reduction Calculation: B x F = G or $200 \times \frac{1.00}{100} = 2$	2 tons
H	Number of tons subject to fee, reduced (13d) B - G = H or 200 - 2 = 198	198 tons
I	Total coal sold A + B = I or 100 + 200 = 300	300 tons

¹ Secondary source: Purchased coal on which reclamation fees have already been paid by the producer.

² Primary source: Mined coal on which reclamation fees have not already been paid.

Example 4 - Raw coal purchased from secondary source blended with primary source coal and sold clean.

A	Quantity of raw coal (purchased) blended	100 tons
B	Quantity of raw coal (primary source) blended	200 tons
C	Plant recovery	85%
D	Number of tons subject to fee, gross primary source (13c)	170 tons
	$B \times C = D$ or $200 \times \frac{85}{100} = 170$	
E	Total moisture of coal sold (14a) blended	4.00%
F	Inherent moisture, primary source coal (14b)	2.00%
G	Excess moisture (14c)	2.00%
	Excess moisture calculation: primary source coal	
	$E - F = G$ or $\frac{4.00}{100} - \frac{2.00}{100} = 2.00$	
H	Tonnage reduction for excess moisture, (14e)	3 tons
	Weight reduction calculation: (rounded to 3)	
	$D \times G = H$ or $170 \times \frac{2.00}{100} = 3.4$	
I	Number of tons subject to fee, reduced (13d)	167 tons
	$D - H = I$ or $170 - 3 = 167$ (rounded to 167 tons)	
J	Total coal sold	255 tons
	Weight calculation: $(A + B) \times C = J$ or $(100 + 200) \times 85\% = 255$	

Example 5 - Raw coal purchased from secondary source blended with clean coal from a primary source and sold.

A	Quantity of purchased raw coal (secondary source) blended	100 tons
B	Quantity of clean coal (primary source) blended	200 tons
C	Number of tons subject to fee, gross (13c)	200 tons
D	Total moisture of coal sold (14a)	4.00%
E	Inherent moisture, primary source coal (14c)	1.00%
F	Excess moisture (14c) Excess moisture calculation:	3.00%
	$D - E = F$ or $4.00 - 1.00 = 3.00$	
G	Tonnage reduction for excess moisture, primary source coal (14e) Weight reduction calculation:	6 tons
	$B \times F = G$ or $200 \times \frac{3.00}{100} = 6$	
H	Number of tons subject to fee, reduced (13d)	194 tons
	$B - G = H$ or $200 - 6 = 194$	
I	Total coal sold Weight calculation:	300 tons
	$A + B = I$ or $100 + 200 = 300$	

Example 6 - Surface and underground raw coal is blended and sold raw.

A	Number of tons subject to fee, gross surface (13c)	100 tons
B	Number of tons subject to fee, gross underground (13c)	200 tons
C	Total moisture of coal sold (14a)	3.00%
D	Inherent moisture, surface (14b)	1.00%
E	Inherent moisture, underground (14b)	2.00%
F	Excess moisture, surface (14c)	2.00%

Excess moisture calculation:

$$C - D = F \text{ or } 3.00 - 1.00 = 2.00$$

G	Excess moisture, underground (14c)	1.00%
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Excess moisture calculation:

$$C - E = G \text{ or } 3.00 - 2.00 = 1.00$$

H	Tonnage reduction for excess moisture, surface (14e)	2 tons
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Weight reduction calculation:

$$A \times F = H \text{ or } 100 \times \frac{2.00}{100} = 2$$

I	Tonnage reduction for excess moisture, underground (14e)	2 tons
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Weight reduction calculation:

$$B \times G = I \text{ or } 200 \times \frac{1.00}{100} = 2$$

J	Number of tons subject to fee, reduced surface (13d)	98 tons
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$$A - H = J \text{ or } 100 - 2 = 98$$

K	Number of tons subject to fee, reduced underground (13d)	198 tons
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$$B - I = K \text{ or } 200 - 2 = 198$$

* The amount of coal produced by underground mining must be substantiated if the coal is blended prior to the time it is weighed to avoid payment on all blended coal at the higher rate.

Example 7 - Surface and underground raw coal is blended and sold clean.

A	Number of tons, surface coal blended	100 tons
B	Number of tons, underground coal blended	200 tons
C	Plant Recovery	80%
D	Number of tons subject to fee, gross surface (13c)	80 tons
	$A \times C = D$ or $100 \times \frac{80}{100} = 80$	
E	Number of tons subject to fee, gross underground (13c)	160 tons
	$B \times C = E$ or $200 \times \frac{80}{100} = 160$	
F	Total moisture of coal sold (14a)	4.00%
G	Inherent moisture, surface (14b)	1.00%
H	Inherent moisture, underground (14b)	2.00%
I	Excess moisture, surface (14c)	3.00%
	Excess moisture calculation: $F - G = I$ or $4.00 - 1.00 = 3.00$	
J	Excess moisture, underground (14c)	2.00%
	Excess moisture calculation: $F - H = J$ or $4.00 - 2.00 = 2.00$	
K	Tonnage reduction for excess moisture, surface (14e) (rounded to 2)	2 tons
	Weight reduction calculation: $D \times I = K$ or $80 \times \frac{3.00}{100} = 2.4$	
L	Tonnage reduction for excess moisture, underground (14e) (rounded to 3)	3 tons
	Weight reduction calculation: $E \times J = L$ or $160 \times \frac{2.00}{100} = 3.2$	
M	Number of tons subject to fee, reduced surface (13d)	78 tons
	$D - K = M$ or $80 - 2 = 78$	
N	Number of tons subject to fee, reduced underground (13d)	157 tons
	$E - L = N$ or $160 - 3 = 157$	

* The amount of coal produced by underground mining must be substantiated if coal is blended prior to the time it is weighed to avoid payment on all blended coal at the higher rate.

Example 8 - Raw coal from two different seams is blended and sold raw.

A	Quantity of raw coal from seam A	100 tons
B	Quantity of raw coal from seam B	200 tons
C	Number of tons subject to fee, gross (13c)	300 tons
D	Total moisture of coal sold (14a)	5.00%
E	Inherent moisture of Seam A Coal	1.00%
F	Inherent moisture of Seam B Coal	3.00%
G	Inherent moisture (14b), weighted average Inherent moisture calculation, weighted average, raw coal:	2.33%

$$\frac{A \times E + B \times F}{C} = G \text{ or}$$

$$\frac{100 \times \frac{1.00}{100} + 200 \times \frac{3.00}{100}}{300} = 2.33$$

H	Excess moisture (14e) Excess moisture percentage calculation:	2.67%
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$$D - G = H \text{ or } 5.00 - 2.33 = 2.67$$

I	Tonnage reduction for excess moisture (14e) Weight reduction calculation:	8 tons
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$$C \times H = I \text{ or } 300 \times \frac{2.67}{100} = 8 \text{ (8.01 rounded to 8)}$$

J	Number of tons subject to fee, reduced (13d)	292 tons
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$$C - I = J \text{ or } 300 - 8 = 292$$

Example 9 - Raw coal from two different seams is blended and sold clean.

A	Quantity of raw coal from seam A	100 tons
B	Quantity of raw coal from seam B	200 tons
C	Plant recovery (seam A)	80%
D	Plant recovery (seam B)	85%
E	Number of tons subject to fee (13c)	250 tons

Tons subject to fee calculation:

$$(A \times C) + (B \times D) = E \text{ or}$$

$$100 \times \frac{80}{100} + 200 \times \frac{85}{100} = 80 + 170 = 250$$

F	Total moisture of clean coal sold (14a)	5%
G	Inherent moisture, seam A coal	3.00%
H	Inherent moisture, seam B coal	2.00%
I	Inherent moisture (14b), seams A and B combined (weighted average)	2.3%
J	Excess moisture (14c)	2.7%

Excess moisture percentage calculation:

$$F - I = J \text{ or } (5 - 2.3) = 2.7$$

K	Tonnage reduction for excess moisture (14e)	7 tons
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Weight reduction calculation:

$$E \times J = K \text{ or } 250 \times \frac{2.7}{100} = 6.75 \text{ (rounded to 7)}$$

L Number of tons subject to fee, reduced (13d) 243 tons

$$E - K = L \text{ or } 250 - 7 = 243$$

* Calculation of combined inherent moisture of raw coal from seam A and seam B by weighted average method:

Seam Name	Weight Tons	Inherent Moisture	Weighted Factor
A	100	3.00	$100 \times 3 = 300$
B	200	2.00	$200 \times 2 = 400$

Weighted Average (seam A + seam B)

$$\frac{300 + 400}{300} = 2.33 \quad (\text{rounded to } 2.3)$$

Example 10 - Raw coal from one seam is blended with clean coal from another seam and sold.

A	Quantity of raw coal from seam A	100 tons
B	Quantity of raw coal from seam B	200 tons
C	Plant recovery, seam B coal	80%
D	Quantity of clean coal from seam B	160 tons

$$B \times C = D \text{ or } 200 \times \frac{80}{100} = 160$$

E	Number of tons subject to fee, gross (13c)	260 tons
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$$A + D = E \text{ or } 100 + 160 = 260$$

F	Total moisture of coal sold (14a)	5.00%
G	Inherent moisture of seam A coal	1.00%
H	Inherent moisture of seam B coal	3.00%
I	Inherent moisture (14b), weighted average Inherent moisture calculation, weighted average, raw coal:	2.33%

$$\frac{A \times G + B \times H}{A + B} \text{ or } \frac{100 \times \frac{1.00}{100} + 200 \times \frac{3.00}{100}}{300} = 2.33$$

J	Excess moisture (14c) Excess moisture percentage calculation:	2.67%
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$$F - I = J \text{ or } 5.00 - 2.33 = 2.67$$

K	Tonnage reduction for excess moisture (14e) Weight reduction calculation:	7 tons
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$$E \times J = K \text{ or } 260 \times \frac{2.67}{100} = 6.94 \text{ (rounded to 7)}$$

L	Number of tons subject to fee, reduced(13d)	253 tons
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$$E - K = L \text{ or } 260 - 7 = 253$$

Appendix 2

Interest and Penalty Calculation Tables

1977-78

Year/ Qtr.	Late Date	First Bill Date	Penalty Date	Delinquent Threshold	Interest Rate	Penalty Rate
**77/4	06/15/78	02/15/78	09/01/85	09/01/95	12%	6%
**78/1	06/15/78	05/15/78	09/01/85	09/01/85	12%	6%
**78/2	08/01/78	08/15/78	09/01/85	09/01/85	12%	6%
78/3	11/03/78	11/15/78	09/01/85	09/01/85	12%	6%
78/4	02/03/79	02/15/79	09/01/85	09/01/85	12%	6%

1979

79/1	05/04/79	05/15/79	09/01/85	09/01/85	12%	6%
79/2	08/03/79	08/15/79	09/01/85	09/01/85	12%	6%
79/3	11/03/79	11/15/79	09/01/85	09/01/85	12%	6%
79/4	02/03/80	02/15/80	09/01/85	09/01/85	12%	6%

1980

80/1	05/04/80	05/15/80	09/01/85	09/01/85	12%	6%
80/2	08/03/80	08/15/80	09/01/85	09/01/85	12%	6%
80/3	11/03/80	11/15/80	09/01/85	09/01/85	12%	6%
80/4	02/03/81	02/15/81	09/01/85	09/01/85	12%	6%

1981

81/1	05/04/81	05/15/81	09/01/85	09/01/85	12%	6%
81/1	08/03/81	08/15/81	09/01/85	09/01/85	12%	6%
81/1	11/03/81	11/15/81	09/01/85	09/01/85	12%	6%
81/1	02/03/82	02/15/82	09/01/85	09/01/85	12%	6%

** Irregular years and quarters.

1982

Year/ Qtr.	Late Date	First Bill Date	Penalty Date	Delinquent Threshold	Interest Rate	Penalty Rate
82/1	05/04/82	05/15/82	09/01/85	09/01/85	12%	6%
82/2	08/03/82	08/15/82	09/01/85	09/01/85	12%	6%
82/3	11/03/82	11/15/82	09/01/85	09/01/85	12%	6%
82/4	02/03/83	02/15/83	09/01/85	09/01/85	12%	6%

1983

83/1	05/04/83	01/15/83	09/01/85	09/01/85	13%	6%
83/2	08/03/83	08/15/83	09/01/85	09/01/85	11%	6%
83/3	11/03/83	11/15/83	09/01/85	09/01/85	9%	6%
83/4	02/03/84	02/15/84	09/01/85	09/01/85	9%	6%

1984

84/1	05/04/84	05/15/84	09/01/85	09/01/85	9%	6%
84/2	08/03/84	08/15/84	09/01/85	09/01/85	9%	6%
84/3	11/03/84	11/15/84	09/01/85	09/01/85	9%	6%
84/4	02/03/85	02/15/85	09/01/85	09/01/85	9%	6%

1985

85/1	05/04/85	05/15/85	09/01/85	09/01/85	9%	6%
**85/2	08/03/85	08/15/85	09/01/85	10/29/85	9%	6%
85/3	11/03/85	11/15/85	11/03/85	01/29/86	9%	6%
85/4	02/03/86	02/15/86	02/03/86	05/01/86	8%	6%

1986

86/1	05/04/86	05/15/86	05/01/85	07/30/86	8%	6%
86/2	08/03/86	08/15/86	07/31/86	10/29/86	8%	6%
86/3	11/03/86	11/15/86	10/31/86	01/29/87	8%	6%
86/4	02/03/87	02/15/87	01/31/87	05/01/87	7%	6%

** Irregular years and quarters.

1987

Year/ Qtr.	Late Date	First Bill Date	Penalty Date	Delinquent Threshold	Interest Rate	Penalty Rate
87/1	05/04/87	05/15/87	05/01/87	07/30/87	7%	6%
87/2	08/03/87	08/15/87	07/31/87	10/29/87	7%	6%
87/3	11/03/87	11/15/87	10/31/87	01/29/88	7%	6%
87/4	02/03/88	02/15/88	01/31/88	05/01/88	6%	6%

1988

88/1	05/04/88	05/15/88	05/01/88	07/30/88	6%	6%
88/2	08/03/88	08/15/88	07/31/88	10/29/88	6%	6%
88/3	11/03/88	11/15/88	10/31/88	01/29/89	6%	6%
88/4	02/03/89	02/15/89	01/31/89	05/01/89	7%	6%

1989

89/1	05/04/89	05/15/89	05/01/89	07/30/89	7%	6%
89/2	08/03/89	08/15/89	07/31/89	10/29/89	7%	6%
89/3	11/03/89	11/15/89	10/31/89	01/29/90	7%	6%
89/4	02/03/90	02/15/90	01/31/89	05/01/90	9%	6%

1990

90/1	05/04/90	05/15/90	05/01/90	07/30/90	9%	6%
90/2	08/03/90	08/15/90	07/31/90	10/29/90	9%	6%
90/3	11/03/90	11/15/90	10/31/90	01/29/90	9%	6%
90/4	02/03/91	02/15/91	01/31/91	05/01/91	8%	6%

1991

90/1	05/04/90	05/15/90	05/01/90	07/30/90	8%	6%
90/2	08/03/90	08/15/90	07/31/90	10/29/90	8%	6%
90/3	11/03/90	11/15/90	10/31/90	01/29/90	8%	6%