

U.S. Department of the Interior

Great American Outdoors Act

National Parks and Public Land Legacy Restoration Fund

Portfolio-Level Project Closeout Guidance



VERSION

1.1

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Version Control Table		
Version	Date	Description of Changes
2.0	6/27/2024	Incorporated additional project closeout and substantial completion metrics (Section 1.6); updated methodology and language related to bureau validation requirements for included metrics (Section 1.6).
1.0	04/14/2023	Initial release

# 1 General Information

## 1.1 Background and Authority

The Great American Outdoors Act (GAOA) (P.L. 116-152) established the National Parks and Public Land Legacy Restoration Fund (LRF) to address a multibillion backlog of deferred maintenance on America's National Parks and public lands. For fiscal years 2021 through 2025, up to \$1.9 billion annually from energy development revenues will be deposited into the LRF. Funding is available until expended. The funds are allocated across the Department of the Interior (DOI) to the Bureau of Indian Education (BIE), Bureau of Land Management (BLM), National Park Service (NPS), U.S. Fish and Wildlife Service (FWS), and the U.S. Forest Service (USFS) within the Department of Agriculture.

## 1.2 Purpose

The purpose of this Project Closeout Guidance is to supplement existing DOI Office of Acquisitions and Asset Management (PAM) and bureau project closeout policy and procedures and to communicate DOI GAOA Program Management Office (PMO) procedures for recording estimated and final project metrics including costs, deferred maintenance addressed, asset count, and other key figures once projects achieve substantial completion or project completion. This guidance is not intended to contradict PAM, bureau or other Departmental asset management or financial system policy but assures that corresponding portfolio level adjustments are made and reported in the bureaus' financial management system per bureau procedures.

## 1.3 Definitions

Project – As defined in PL 116-152, “the term ‘project’ means any activity to reduce or eliminate deferred maintenance of an asset, which may include resolving directly related infrastructure deficiencies of the asset that would not by itself be classified as deferred maintenance.” A LRF project has a unique GAOA LRF project identification number and is intended to address the work specified in the corresponding project data sheet (PDS). A project may consist of multiple sub-projects and contracts to accomplish the work detailed in the PDS. With respect to the project, the following definitions are used to differentiate various points of a project between when the work on the ground is finished compared to the final administrative closeout.

Substantially Complete / Substantial Completion – A construction project is typically considered “Substantially Complete” when the major construction activities are finished, and the asset is turned over to the government as usable for its intended purpose. This point typically initiates the warranty period and includes the completion of punch-list items. At this point, bureaus can calculate estimated final project costs and estimated deferred maintenance addressed.

Project Complete / Completion / Closeout – The point when all administrative activities supporting the project are finished. Final invoices are paid, and contracts are closed in the Financial and Business Management System (FBMS). In addition, condition assessments are performed, all work orders are closed in Maximo, the bureau property management system, and final project costs and deferred maintenance addressed are calculated. The time between substantial completion and final project completion may be twelve months or greater for complex projects.

## 1.4 Bureau Project Closeout Procedures

Each DOI GAOA bureau has existing internal policies and procedures in place to officially close out a construction project when complete. These procedures vary by bureau but include a series of both onsite and administrative activities to ensure all aspects of the work are complete and all documentation and financial obligations are met. Bureaus often use formal checklists, closeout workorders in their Maximo based real property management systems, conduct various condition assessments, and perform contract closeout in the Financial and Business Management System (FBMS).

Bureaus will continue to follow their existing processes to close out GAOA LRF projects. Once project closeout is reported as complete, bureaus will have 30 calendar days to perform the DOI GAOA portfolio level closeout to capture final project metrics.

## 1.5 Timing

Project closeout may not occur until several months, often up to 15 months or more, after the construction work reaches substantial completion. There are numerous reasons for this time, such as warranty periods, disputes, invoicing, and accounting efforts. For the Department to begin to identify the impact of each project as soon as possible, bureaus are required to complete estimated closeout metrics within 30 calendar days after a project reports substantial completion. Consequently, when a bureau completes their internal project closeout procedures and all contracts and work orders are closed, the bureau will have 30 calendar days after project closeout is reported to complete the GAOA closeout procedures defined in this document.

The PMO will monitor the time from project substantial completion and will request input / justification from the bureaus if 12 months pass without being marked complete.

## 1.6 Project Closeout Metrics

The DOI GAOA PMO is responsible for monitoring and reporting on the impact of GAOA LRF projects at the DOI GAOA portfolio level by collecting the following metrics to demonstrate Program impacts and to collect the final deferred maintenance and repair (DM&R) addressed. While the final impacts won't be documented until project completion, the PMO will collect estimated metrics at the point of substantial completion to begin demonstrating impacts.

### Substantial Completion

Bureaus will provide the following information to the DOI GAOA PMO within 30 days of a project reporting the substantial completion milestone. These metrics are estimates until they are validated during project closeout. All financial metrics should be reported to the nearest cent and should not be rounded (e.g., \$1,234,567.89 not \$1,234.57).

- **Actual Substantial Complete Date** – The date at which the project is considered substantially complete as reported quarterly by the bureaus.
  - For bureaus with GAOA project lines containing a portfolio of projects, the primary or majority project within that portfolio shall be used for marking Substantial Completion.
- **Estimated Final GAOA Cost** – The total of all GAOA obligations for the project at the point of substantial completion.
  - For the NPS this reflects the final construction and construction management costs as reflected in the most recent Congressional quarterly report. Additionally, for the NPS, this does not include Planning and Compliance or Project Management costs unless identified in the project budget for some of the FY21 projects.
- **Estimated Total Project Cost** – The total obligations for the project from all fund sources (identified on the PDS) at the time of substantial completion.
- **Estimated DM&R Addressed** – The total estimated DM&R addressed by the project activities. See *Section 2 – Calculating Deferred Maintenance & Repair Addressed* below for guidance on calculating DM&R addressed.
- **Asset Treatment** – Indication of whether individual assets listed in the project justification table of the PDS were Repaired/Improved, Demolished, Replaced, or were left untouched by the project.
- **Administration Priority Reporting** – Validation of the project's alignment with the six administration priorities documented in the selection guidance, by verifying and updating as needed, the administration priorities checked in the master list during project development.
- **Partnering / Leveraging Opportunities** – Some projects received donations / contributions of funding or in-kind services from partner organizations. In some cases, this was initially noted on the master list spreadsheet. Please describe if partners contributed funding or in-kind services to leverage the project.
- **Photos** – This is an optional update. Bureaus may provide before and after photos that demonstrate the positive impact the GAOA project had on the project site / facility. Additional construction photos that show the

construction project activity are also acceptable. These photos may be used on the GAOA website or in briefings to demonstrate Program successes. The PMO Communications Team will coordinate with bureaus before using.

### Project Complete

Bureaus will provide the following information to the DOI GAOA PMO within 30 days of a project reporting project closeout milestone. All financial metrics reported at project closeout should be validated with Bureau budget teams in advance of submission. All financial metrics should be reported to the nearest cent and should not be rounded (e.g., \$1,234,567.89 not \$1,234.57).

- **Actual Complete Date** – The date the bureau completes their internal project closeout process, and no further action will occur on the project as reported quarterly by the bureaus.
- **Project Final GAOA Funding** – The final GAOA funds expended on the project.
  - For the NPS this reflects the final construction and construction management costs as reflected in the most recent Congressional quarterly report. Additionally, for the NPS, this does not include Planning and Compliance or Project Management costs unless identified in the project budget for some of the FY21 projects.
- **Project Final Cost** – The final expended funds for the project from all fund sources identified on the PDS.
- **DM&R Addressed** – The total DM&R addressed by the project activities. See *Section 2 – Calculating Deferred Maintenance & Repair Addressed* below for additional information DM&R addressed calculations.
- **FCI After** – The average FCI of the project's assets after project completion. For projects replacing existing assets with new ones, FCI After should be calculated based on the new asset.

## 1.7 Recording Method

The project closeout metric data detailed above can be recorded in the GAOA Online Data Management Tool <https://doimspp.sharepoint.com/sites/GreatAmericanOutdoorsActGAOA-BureauCollaboration/SitePages/GAOA-Project-Data-Home-Page.aspx>, or may be emailed to the GAOA PMO at [doi\\_gaoa\\_lrf\\_pmo@ios.doi.gov](mailto:doi_gaoa_lrf_pmo@ios.doi.gov). Once a project is marked as Complete, only the PMO may make changes to the record of reported metrics.

Photo submissions, including photo descriptions, locations, and credits, may be submitted at substantial completion via email to [doi\\_gaoa\\_lrf\\_pmo@ios.doi.gov](mailto:doi_gaoa_lrf_pmo@ios.doi.gov) or using the [photo submission app in Teams](#).

## 2 Calculating Deferred Maintenance & Repair Addressed

### 2.1 Background

In accordance with [Statement of Federal Financial Accounting Standards 40](#), the Department defines deferred maintenance and repair (DM&R) as maintenance and repair activity that was not performed when it should have been or was scheduled to be and which is put off or delayed to a future period. Maintenance and Repairs are activities directed toward keeping fixed assets in an acceptable condition. DM&R is a point in time estimate for reporting portfolio level deferred maintenance needs to Federal Accounting Standards Advisory Board (FASAB) and Federal Real Property Profile (FRPP).

As projects are scoped and design work is completed, the costs to remediate the project asset(s) is fine-tuned and becomes more accurate than the reported portfolio level DM&R based on current and emerging needs. Many factors can lead to project costs increasing compared to the reported DM&R, such as the amount of time since the DM&R was recorded, updated requirements, current market research, changed or unknown site conditions, disaster vulnerability concerns, and changing market conditions.

## 2.2 Project Deferred Maintenance and Repair Addressed

When bureaus submit LRF projects, they establish a project budget and estimate the DM&R that would be addressed by the project. As project costs change to reflect actual conditions, the current value of the DM&R addressed, also changes.

To report estimated and final DM&R addressed at substantial completion and at project completion, respectively, bureaus should apply the percentage of project work orders categorized as DM&R to the actual total project costs. If a project includes the complete divestiture of an asset from a bureau's portfolio, the total DM&R value associated with that divestiture is then added to the total value of the DM&R addressed by the project.

This current value methodology accounts for the total value of DM&R that would have accrued to the bureau's backlog had the project not been completed.

## 2.3 Portfolio Deferred Maintenance and Repair

Bureaus will continue to follow their existing processes to close out work orders or perform condition assessments and update modeled values to assure the portfolio DM&R is updated in their asset management systems for annual reporting to FASAB and FRPP.

## 3 PMO Reviews

The GAOA PMO will review all metrics submitted at substantial completion and project completion for quality assurance checks. The PMO will work with the bureau in question to validate and / or update as needed.

## 4 Data Use

The DOI GAOA PMO will use the metrics provided to feed into internal and external status and success reporting. The information may also feed into project specific updates on the DOI GAOA website. Once a project is marked complete / closed, no further updates are expected.