ARRA Project Closeout

BRIEF

Policy Summary

This policy summarizes the requirements for reporting an American Recovery and Reinvestment Act (ARRA) project as final to www.FederalReporting.gov. Reporting a project as "Final" does not replace any other closeout procedures required by Berkeley Lab, the Department of Energy (DOE), or the sponsor. ARRA recipients must submit quarterly reports on the use of ARRA funding through a nationwide data-collection process and have reported estimates on the number of jobs created. When a project or award is marked as "final," the recipient is no longer required to report on any subsequent quarters.

Who Should Read This Policy

All employees with financial responsibilities for ARRA-funded projects

To Read the Full Policy, Go To:

The POLICY tab on this wiki page

Contact Information

Direct Budget Manager or Budget Officer

POLICY

A. Purpose

The purpose of this policy and procedure is to summarize the requirements for reporting an American Recovery and Reinvestment Act (ARRA) project as final to www.FederalReporting.gov.

B. Persons Affected

Any employee at Lawrence Berkeley National Laboratory (Berkeley Lab) who manages ARRA projects

C. Exceptions

Berkeley Lab assigns a unique ARRA ID by project for internal reporting; however, the Department of Energy (DOE) tracks projects by a seven-digit program task code (e.g., 2005380 GPP). A project that meets the requirements above can be marked as a "Final" Project Report on www.FederalReporting.gov, even if it shares a program task code with an active project; however, any remaining funds cannot be de-obligated until all projects with the same program task code are closed and "Final." Once all of the projects that share a program task code are closed, the Budget Office will send a request to the DOE Berkeley Site Office (BSO) to de-obligate any remaining funds.
D. Policy Statement

ARRA was signed into law in 2009 to stimulate the economy and to create and retain jobs. As required by ARRA Section 1512, ARRA recipients must submit quarterly reports on the use of ARRA funding through a nationwide data-collection process and report estimates on the number of jobs created. The required ARRA data are reported through a central government Web site, www.FederalReporting.gov. When a project or award is marked as "Final" on www.FederalReporting.gov, the recipient is no longer required to report on any subsequent quarters.

1. The closeout process outlined in this document should be initiated when any of the following occurs:
   a. Scope of work has been completed and no future work/funding is expected.
   b. Completion date on BOX 13 of the Work Authorization Statement (WAS) has elapsed (DOE funds).
   c. Award expiration date has passed and will not be extended (WFO).
   d. ARRA funding expires; e.g., 9-30-2015.
   e. The funding agency has given notice of termination of the ARRA-funded agreement.

2. Berkeley Lab ARRA Prime Recipient Contracts and Grants Project Closeout Requirements
   a. All ARRA-funded milestones, services, deliveries, or construction is complete and no additional jobs will be funded.
   b. No future funding increments will be added to the project/award.
   c. All ARRA-funded costs have been recorded and transmitted to DOE/sponsor (fully costed, not just accrued; all purchase orders (POs)/encumbrances are closed).
   d. The responsible Berkeley Lab principal investigator and division management have documented that the project is complete.
   e. The funding Department of Energy (DOE) program, federal agency, or other sponsor has accepted the services, deliveries, or construction as complete per agency/sponsor requirements for performance measures (documented in writing). All remaining funds have been de-obligated unless the project is part of a larger effort and shares a program task code with other ARRA projects that are still open (applicable to DOE funded projects only).
   f. The DOE Berkeley Site Office (BSO) concurs that the project is complete (DOE funds).
   g. The DOE Office of Science (SC) report should show all milestones as 100% completed (applicable to DOE-funded projects only). When all above criteria are met for prime recipients, the final report will indicate a "Y" in the Final Report data field and "Fully Complete" in the Project Status data field at www.FederalReporting.gov.
   h. NOTE: Non-ARRA funds associated with the project will have no impact on marking a report as final.

3. Closeout Workflow
   a. DOE/BSO ARRA Workflow Completion Requirements for DOE Funded Projects
      i. Division submits close request via e-mail to the Budget Office with BSO checklist completed and attached (ARRA-BSO Close Request Checklist Form).
      ii. After receipt of the e-mail request, approval will be requested from the BSO Project Manager. The request will then be forwarded to DOE Chicago for submission to DOE headquarters for approval.
      iii. Once approved by DOE headquarters, DOE Chicago will notify BSO that the closure and de-obligation are approved. An Approved Funding Program (AFP) and contract modification will be processed to de-obligate the funds, and the projects can be marked as closed in the SC Quarterly Reports and at www.FederalReporting.gov.
      iv. If the project is part of a larger effort and shares a program task code, the close request will be submitted to BSO for approval. Once all the projects that share the same program code are closed, the Budget Office will notify the BSO who will request DOE Chicago for approval to de-obligate any remaining funds.
   b. Required Documents to Request a Project to Be Reported as "Final" (Submit to Budget Office)
      i. DOE Funded
         1. Work Authorization Statement (WAS)
         2. Signed Request for ARRA Project/Award Closeout Form: see attached document (ARRA Project/Award Closeout Request Checklist Form)
         3. Signed Construction Project Closeout Form and check list if applicable
      ii. Completed BSO close checklist (ARRA-BSO Close Request Checklist Form)
         1. E-mail from DOE funding program concurring that the project is complete
         2. E-mail from BSO Program Manager concurring that the project is complete
         3. E-mail from the PI or PM stating that all projects and associated POs are closed and costs are final
      iii. Non-DOE Funded – Primary
         1. Copy of the Sponsored Project Award Authorization (SPAA)
         2. Closeout form completed and signed (ARRA Project/Award Closeout Request Checklist Form)
         3. E-mail from sponsor concurring that the project is complete
         4. E-mail from PI or PM concurring that the project is complete
         5. NOTE: For the National Institutes of Health (NIH), the acceptance of the progress report fulfills the requirement.
      iv. Subrecipient Award Requirements for Contracts and Grants – Secondary
         1. Sponsor reporting requirements are defined when the contract is negotiated by the Office of Sponsored Projects and Industrial Partnerships (OSPIP). The Budget Office provides a standard set of reports monthly to other sponsors based on federal quarterly reporting requirements.
         2. These reports should be marked as "final" when the OSPIP project closeout process is complete (see OSPIP Closeout Process & Forms)

E. Roles and Responsibilities

<table>
<thead>
<tr>
<th>Role</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Principal Investigators (PIs)

- Ensure ARRA-funded projects/awards are completed on a timely basis
- Ensure all ARRA-funded milestones, services, deliveries, or construction are complete; no additional jobs will be funded; and no future funding increments will be added to the project/award
- Obtain e-mail confirmation/concurrence from the program/sponsor that project/award is complete and that no future funding increments will be added to the project/award
- Approve the ARRA Project/Award Closeout Request Checklist Form
- Forward the ARRA Project/Award Closeout Request Checklist Form and the confirmation/concurrence e-mail from the program to the division resource analyst/project controls analyst.
- If the final expenditure is less than the award/project amount listed as funded on the report due to an amendment in the original agreement or if the project came in under budget.
  - A description must be provided in the "Quarterly Activities/Project Description for Prime and Sub-recipients" field explaining why the final amount in the "Total Federal Amount of ARRA Expenditure Field" (Cost Incurred) does not equal the amount in the "Award Amount" field (Amount Funded), confirming that no more funds will be expended.
- In instances where an award is cancelled or the funds rescinded, the funding agency or sponsor should work with the recipient to change the award amount to $0.00 and mark the report as final.

Division Management

- Develops and maintains an intradivision review and process to ensure all ARRA projects/awards are closed on a timely basis and prior to expiration of funds
- Approves the request for marking project as final in www.FederalReporting.gov on the Request to Close

Division Resource Analyst/Project Controls Analyst

- Follows the normal project closeout procedure for the division, i.e., closes projects in Berkeley Lab's Financial Management System (FMS)
- Verifies all costs are final, POs are closed, recharge has been closed/re-assigned, and no accruals are outstanding.
- Works with the PI and programmatic contact to gather documents on the ARRA Project Closeout Checklist Form and acquire appropriate signatures
- Completes Berkeley Lab and BSO (if applicable) closeout request form and submits to Budget Office
- Completes and submits Pace Lifecycle form to Property Accounting if applicable
- Forwards documents to Budget Office for review
- If the project shares a program task code, a note must be included in the Quarterly Activities/Project Description field stating: "Remaining funds to be de-obligated later when all projects that share this program task code are closed."
- Flags the project status % complete as 100% and Final Report as "Y"
- Closes projects after POs have been cleared
- Serves as the principle point of contact to/from Budget Office for all centralized project reporting/closeouts

Procurement

- Closes POs when the work is complete and all expected invoices arrive and are paid

Budget Office

- Reviews closed documents provided by the division resource analyst
- Submits BSO closeout request to BSO Project Manager and Finance Manager (DOE Funded)
- Facilitates de-obligation of remaining funds
- Submits closeout request to BSO Project Manager (DOE Funded)
- Notifies division of BSO closeout approval
- Checks to see if there are other projects associated with the Program task
- Uploads the final report to www.FederalReporting.gov
- Maintains a Closed Projects binder with all supporting documents

Berkeley Site Office (BSO)

- Authorizes closeout documentation and submits to DOE Chicago for approval and de-obligations (if any).
- Enters a contract modification to finalize the de-obligation (if applicable).
- Enters a contract modification to finalize the de-obligation (if applicable).
  - NOTE: If the project shares a program task code, the close request will be submitted to the BSO Project Manager for approval, but only when all projects that share the same program task code are closed will the closeout request be submitted to DOE Chicago for approval and de-obligation (if any)

F. Definitions/Acronyms

See ARRA Glossary on OCFO Web site

G. Recordkeeping Requirements

None

H. Implementing Documents

<table>
<thead>
<tr>
<th>Document Number</th>
<th>Title</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.02.014.001</td>
<td>White House Office of Management and Budget</td>
<td>Web site</td>
</tr>
<tr>
<td>11.02.014.002</td>
<td>OSPIP Closeout Process and Forms</td>
<td>Procedures and Forms</td>
</tr>
</tbody>
</table>
I. Contact Information

Direct Budget Manager or Budget Officer

J. Revision History

<table>
<thead>
<tr>
<th>Date</th>
<th>Revision</th>
<th>By whom</th>
<th>Revision Description</th>
<th>Section(s) affected</th>
<th>Change Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/2/2012</td>
<td>1</td>
<td>M. Mock</td>
<td>Re-format for wiki</td>
<td>All</td>
<td>Minor</td>
</tr>
<tr>
<td>12/13/2012</td>
<td>1.1</td>
<td>M. Mock</td>
<td>Changed closeout language for projects that share DOE funding program task codes in</td>
<td>C. Exceptions;</td>
<td>Minor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>addition to general formatting/grammar.</td>
<td>D. Policy Statement;</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>E. Roles and Responsibilities</td>
<td></td>
</tr>
</tbody>
</table>

Document Information

**DOCUMENT INFORMATION**

<table>
<thead>
<tr>
<th>Title:</th>
<th>ARRA Project Closeout</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document number</td>
<td>11.02.014.000</td>
</tr>
<tr>
<td>Revision number</td>
<td>1.2</td>
</tr>
<tr>
<td>Publication date:</td>
<td>12/3/2013</td>
</tr>
<tr>
<td>Effective date:</td>
<td>11/30/2012</td>
</tr>
<tr>
<td>Next review date:</td>
<td>8/30/2015</td>
</tr>
<tr>
<td>Policy Area:</td>
<td>Budget</td>
</tr>
<tr>
<td>RPM Section (home)</td>
<td>Financial Management</td>
</tr>
<tr>
<td>RPM Section (cross-reference)</td>
<td>Section 11.16</td>
</tr>
<tr>
<td>Functional Division</td>
<td>O CFO</td>
</tr>
<tr>
<td>Prior reference information (optional)</td>
<td>RPM, Chapter 11, Section 11.16</td>
</tr>
</tbody>
</table>

Source Requirements Documents

- Contract 31, Clause I.136, *Federal Acquisition Regulations 52.204-11, American Recovery and Reinvestment Act –Reporting Requirements (July 2010)*
- OMB Memoranda M-09-21, June 22, 2009
- OMB Memoranda M-10-08, December 18, 2009
- OMB Memoranda M-10-14, March 22, 2010

Implementing Documents

<table>
<thead>
<tr>
<th>Document Number</th>
<th>Title</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.02.014.001</td>
<td>White House Office of Management and Budget</td>
<td>Web site</td>
</tr>
<tr>
<td>11.02.014.002</td>
<td>ONSIP Closeout Process and Forms</td>
<td>Procedures and Forms</td>
</tr>
<tr>
<td>11.02.014.003</td>
<td>ARRA Project/Award Closeout Request Checklist Form</td>
<td>Form</td>
</tr>
<tr>
<td>11.02.014.004</td>
<td>ARRA-BSO Close Request Checklist Form</td>
<td>Form</td>
</tr>
</tbody>
</table>