

United States Department of the Interior

NATIONAL PARK SERVICE

Pacific West Region

600 Harrison Street, Suite 600

San Francisco, California 94107-1372

D22(PWR-AF)

December 1, 1998

PACIFIC WEST DIRECTIVE: PW-038

SUBJECT: COMPLETION REPORT PROCEDURE

The attached information establishes the procedure for preparing completion reports. A completion report is prepared for each construction funded project within 30 days of the completion of the physical work. A completion report is also required for projects that enhance the value of real property even if funded from ONPS or other non-construction sources.

If you have any questions, please call the Budget Office at 415-427-1309 or Finance Office at 415-427-1318.

/s/ Patricia L. Neubacher
for

John J. Reynolds
Regional Director, Pacific West

Attachments

RESPONSIBLE OFFICE: Office of Budget and Office of Finance, Pacific West Region

DISTRIBUTION: Directorate and Superintendents, Pacific West Region

COMPLETION REPORT

A completion report is required for each construction project that enhances the value of real property, whether it is construction-funded, funded from ONPS or funded from other sources. The completion report is due in the Pacific West Regional Office within 30-days following the physical completion and formal acceptance of the project.

The completion report is a multipurpose document designed to:

- Report the total cost and use of appropriated funds and other sources;
- Provide assurance that the funds were expended in accordance with the intent of the authorization;
- Report the cost of the asset resulting from the project activity;
- Record in narrative form information of value concerning the work accomplished, deficiencies, and to identify future planning needs of projects similar in nature.

The completion report--and only the completion report--provides the data to the Regional Office and the Accounting Operations Center (AOC) to capitalize the assets and update the property records, to close the project account, and to remove the cumulative costs incurred from the work-in-progress account.

For all projects undertaken by or in a park, the Superintendent is responsible for the preparation and submission of the report in final form to the Regional Budget Office. Data for the report, however, may be provided by the person most conversant with the project, usually Denver Service Center's project supervisor for service-center-managed projects or the park chief of maintenance of park-managed projects. Generally, the Superintendent should see that the contracting officer's representative (COR) submit a completed draft report to him/her within 10 days after the final acceptance date upon completion of the contractual work. The Superintendent will be responsible for finalizing the reports for projects planned and supervised by others, with the exceptions for museum exhibits, audio-visual installations, archeological research and salvage, and similar capital projects which require the Completion Reports initiated by the official in charge of the project. The information furnished must be complete and accurate.

COMPONENTS OF A COMPLETION REPORT

Required Forms

The completion report may be consisted of the following:

- NPS 10-174, Fact Sheet for Completion Report; (Exh. 1)
- NPS 10-174A, Composition of Cost for Completion Report; (Exh. 2)
- Form 10-559, Real Property Record Cards; (Exh. 3)
- A copy of the final progress estimate supporting final payment to the contractor, narrative, and photographs. (Exh. 4)

The narrative should describe the progress of the project, to include an account of change orders, directives, contractors and subcontractors, delays, accelerated work, noteworthy weather or other natural conditions, stop and start orders overruns and underruns, conferences and meetings, major dimensions of project features, and other project-pertinent data, should be prepared for all projects. Any use of new materials, equipment, or methods should be evaluated in the narrative. Photographs before, during, and after the project should accompany the narrative, with each one properly captioned. The copy of the narrative report with photos should be retained in the park's permanent files; the original should be submitted to the Region.

Narratives for road projects handled by the Federal Highway Administration are prepared by the FHWA. Superintendents, in conjunction with Denver Service Center, should make every attempt to get at least a rough draft of a narrative from the FHWA project supervisor before s/he leaves the area, or at least a narrative synopsis of the project. When received, the FHWA narratives are to be added to the completion report file. Nevertheless, the requirement to submit the 10-174, 10-174A, property cards, and Report of Survey within 30 days is not waived.

Completing form 10-174 (Exh. 1)

1. **Work Order No.** - This is the cost account number of the project.
8900 - 7107 - 404
| | | PWE or Program
| | | Project Number or Cost Center
| | | Responsible Organization Code
2. **Fund Symbol** - This is the appropriation symbol that funded this project.
14X1039 Construction-funded
14n1036 ONPS funded, where "n" is the fiscal year
for which the funding was provided
3. **Park** - The name of the park where the project was performed.
4. **Region** - Type in the name of the region where this park reports to (i.e., PWR for Pacific West Region).
5. **Year Programmed** - The fiscal year when funds were provided for the project.
6. **Location in Park** - Describe where the project is with enough detail to locate the vicinity of the job. Check the appropriate box(es) as to whether the project was completed by contract and/or with day labor.
7. **State(s)** - Indicate the state or states where the project was done.
8. **County or Counties** - Where in the state was the work performed.
9. **PCP No.** - Type the package number of the project, if applicable.
10. **Master Plan No.** - Type in the construction drawing number, if one was assigned.
11. **Master Plan Corrected By** - No longer used.

12. **As Built Drawings By** - Fill in if drawings are available showing the building plan as completed. Generally, the as-built drawings are not completed before submission of the completion report; therefore, this block may be left blank.
13. **Work Order Title** - Give a brief descriptive title of the project as referenced on the Work Order and the Development/Study Package Proposal (Form 10-238).
14. **Date Started** - Record the first day that work had began.
15. **Date Completed** - Record when work--punch-list work--has been completed. This is not necessarily the date of final acceptance.
16. **Description of Fixed Assets** - Thoroughly describe the assets covered in the project.
17. **Total Costs** - Distribute the total project cost among the benefiting account numbers and corresponding account titles.
18. **Submitted By** - Signed by the person responsible for preparing the report (i.e., the project supervisor, COTR, or the Chief of Maintenance).
19. **Approved By** - Signed by the Superintendent.
20. **Costs Verified** - Signed by the PWR Budget Office after reconciling the costs to the financial reports.
21. **Distribution** - Generally, the original and three copies of the completion report are sent by the park to the Regional Office. However, if Denver Service Center is involved with the project, then an original and four copies of the completion report are required to be forwarded to the Regional Office.

Original - A O C

Copy - Budget and Finance Offices

Copy - Park or Office initiating report

Copy - Contracting and Property Division

Copy - Service Center where contracts were awarded and supervised by Denver Service Center

Completing Form 10174A (Exh. 2)

1. **Work Order No.** - This is the cost account number of the project.
8900 - 7107 - 404
| | | PWE or Program
| | | Project Number or Cost Center
| | | Responsible Organization Code
2. **Fund Symbol** - This is the appropriation symbol that funded this project.
14X1039 Construction-funded
14n1036 ONPS funded, where "n" is the fiscal year
for which the funding was provided
3. **Park** - The name of the park where the project was performed.
4. **Region** - Type in the name of the region where this park reports to (i.e., PWR for Pacific West Region).
5. **Year Programmed** - The fiscal year when funds were provided for the project.
6. **Location in Park** - Describe where the project is with enough detail to locate the vicinity of the job.
Check the appropriate box(es) as to whether the project was completed by contract and/or with day labor.
7. **Word Order Title** - Give a brief descriptive title of the project as referenced on the Work Order and the Development/Study Package Proposal (Form 10-238).
8. **Composition of Cost** - List the direct costs of the project in the various object classification, identifying credits, and other non-fund costs chargeable to the project.

This section may be completed by the administrative staff of the park from the information derived from the financial reports.

- (1) Personal Services - Labor costs of Park Service employees who had worked on the project.
- (2) Travel - Travel related costs for the project such as those for the inspectors, historians, supervisors, and laborers.
- (3) Contract Work - Costs of contract work used on the project. If the work is entirely completed by contractual services, this would be the only line item to be completed.
- (4) Supplies and Materials - Total costs of materials purchased (i.e., lumber, pipes, cement, etc.) for the project. Purchase order numbers should be included in the narrative to prevent double entry of costs.
- (5) Other Direct Expenses - Total direct costs such as appraisals and surveys not provided elsewhere.
- (6) Operation of Equipment - Costs of equipment operation such as fuel, oil and repairs.

- (7) Depreciation of Equipment - Not used in the National Park Service.
- (8) Purchase of Construction Equipment - Construction items would include concrete mixers, tilling machines, compressors, and similar items used to accomplish the work as distinguished from stoves, refrigerators, furnishings, etc., which are identified with the asset as personal property after the work is completed.

The narrative report must detail the property numbers, description, purchase order numbers and costs.
- (9) Purchase of Other Accountable Equipment - Equipment may include furnishings, shop tools, stoves, refrigerators, and other movable personal property items purchased with construction funds to make a facility useable.
- (10) Other Costs - Includes costs such as licenses and permits, easements, and materials not used.
- (11) Total Cost Charged to FFO Funds - Totals of line 1 through line 10. This should equal the authorized amount for the project.
- (12) Residual Value of Construction Equipment on Line 8 - For unconsumed items still having some value. The residual value must be determined by a Board of Survey and included in a Report of Survey, Form DI-103, as a supporting document to the completion report.
- (13) Value of Other Accountable Equipment on Line 9 - Costs of equipment being accounted for in the property records upon acquisition through the processing of Form 10-285.
- (14) Other Credits - Cost of leftover items not used on the project.
- (15) FFO Funds Charged to Construction Project - Line 11 less the sum of Lines 12 through 14.
- (16) Non-Fund Costs (Includes "free inventory," donated materials, etc.) - Items used on the project which was not purchased, such as transfers without costs from other Government agencies, materials from the "bone-year", or donated labor. Although "free," the value of the items should be added to the costs of the project to be picked up in the property records.
- (17) On-Site Construction Costs - Line 15 plus Line 16.
- (18) PS&S, AP, and/or Facilitating Services at ___% of Line 17 - This is a percentage of overhead for the costs of planning, design, and supervision of a project.
- (19) Total Construction Costs - Totals of Line 15 through Line 18.
- (20) Equipment Included on Lines 12 and 13 - Totals of Line 12 and Line 13.
- (21) Line 14 Credits - Amount from Line 14.
- (22) Gross Work Order Costs - Totals of Line 19 through Line 21.