Food Aid Program Close-out Guide

I. Background and Purpose

The Food Aid Program Close-out Guide provides a reference for the close-out process of all United States Agency for International Development (USAID) Office of Food for Peace (FFP) awards. The guide also provides information regarding the roles of FFP/Washington (FFP/W) and FFP/Missions and/or Regional Office, as appropriate (FFP/M/R). The Food Aid Program Close-out Guide is not intended to replace any of the regulations or policies associated with specific funding sources.

The close-out of an award is described in the Automated Directives System (ADS) as the process by which USAID determines that all applicable administrative actions and required work of the award have been completed by the awardee and USAID. If the awardee has appropriately planned for close-out throughout the life of award (LOA) and has adhered to USAID regulations and award provisions, the close-out process need not be overly complicated.

In the final fiscal year of the food aid program, awardees should submit the Close-out Schedule, an attachment of the pipeline and resource estimate proposal (PREP) submitted for the final fiscal year of the food aid program. After submission of the Close-out Schedule, the awardee should work closely with the agreement officer’s technical representative (AOTR) to determine a date by which the close-out plan is due. Approval of the close-out plan will take into consideration each component as listed below and detailed in Section VII, Close-out Components, of this guide.

1. Executive summary;
2. Summary of food aid program resources;
3. Equipment inventory;
4. Property disposition plan;
5. Outstanding claims, financial obligations and invoices;
6. Key audit information;
7. Close-out budget and budget narrative; and
8. Contacts.

II. General Guidance

To ensure the timely and orderly close-out of FFP awards, awardees should:

---

1 This guide applies to U.S. and foreign private voluntary organization (PVO) awardees and excludes international organizations, including the World Food Program. This guide aligns more closely with multi-year food aid programs; however, those involved with single-year food aid programs may also find it useful.
1. Familiarize themselves with close-out-related references and key provisions referenced below in Section III, Close-out References for Awards;
2. Re-familiarize themselves with the specific provisions and reporting requirements of the award;
3. Complete and submit the Close-Out Schedule form (attachment to the PREP Guidelines) as part of the food aid program’s final year PREP submission. Based upon this submission, the close-out plan due date should be jointly agreed upon between the awardee and FFP/W during the PREP review.
4. Submit to FFP/W the food aid program close-out plan;
5. Ensure that the food aid program activities associated with close-out are implemented in a timely manner and completed upon the expiration date of the award; and
6. Coordinate regularly with FFP/W and FFP/M/R throughout the close-out period.

III. Close-out References for Awards

USAID awards contain and/or reference existing regulations and policy guidance that explain close-out requirements (see reference documents below). Food aid programs may receive more than one type of funding; it is therefore recommended that the awardee follow the close-out regulations and provisions associated with each of these resources (and as stipulated in the award).

When closing-out FFP awards, in addition to the actual awards provisions, awardees should consult the USAID Code of Federal Regulations (C.F.R.) and the ADS Chapters listed below. Office of Management and Budget (OMB) Circulars may also be useful.

1. **USAID 22 C.F.R. 211** (USAID Regulation 11), *Transfer of Food Commodities for Food Use in Disaster Relief, Economic Development and Other Assistance*, contains information on the use and disposition of FFP resources (including food aid commodities for monetized proceeds and program income generated from such proceeds) and provides overarching guidance for awardees when a food aid program is suspended, terminated or expired. USAID Regulation 11 does not, however, contain specific award language for close-out of internal transport, storage and handling (ITSH) funds, section 202(e) funds and development assistance (DA) funds (provided by Missions) for FFP award support. Awardees should therefore consult ADS Chapter 303 and 22 C.F.R. 226 (see below);

2. **USAID 22 C.F.R. 226**, *Administration of Assistance Awards to U.S. Non-Governmental Organizations*, establishes uniform administrative requirements for awards bestowed by USAID to U.S. institutions of higher education, hospitals and other non-profit organizations; to U.S. commercial organizations; and to sub-awards there under.
   a) **Subpart C, Post-award Requirements**, Sections 226.31 through 226.37 set forth uniform standards governing management and/or disposition of property furnished by the federal government or whose cost was charged to a project supported by a federal award. USAID should not impose additional requirements unless specifically required by statute. The awardee may use its own property management standards and procedures provided they observe the provisions of Sections 226.31 through 226.37.
b) **Subpart D, After-The-Award Requirements**, Sections 226.70 through 226.73 contains close-out procedures and other guidance for subsequent disallowances and adjustments, continuing responsibilities and collection of amounts due.

3. **USAID ADS Chapter 303, Awards and Cooperative Agreements to Non-Governmental Organizations**, contains the USAID’s internal guidance, policies and standards for the award and administration of USAID awards to institutions of higher education, hospitals, other non-profit, non-governmental organizations and commercial organizations. ADS Chapter 303 also interprets sections of OMB Circular A-110 (see below), relevant for USAID-funded awards. Non-U.S. based non-governmental organizations should note differences as applicable in their Standard Provisions²;

4. **USAID ADS Chapter 591, Awards and Cooperative Agreements to Non-Governmental Organizations**, contains the USAID's internal guidance, policies and standards for the award and administration of USAID awards to institutions of higher education, hospitals, other non-profit, non-governmental organizations and commercial organizations. ADS Chapter 303 also interprets sections of OMB Circular A-110 (see below), relevant for USAID-funded awards. Non-U.S. based non-governmental organizations should note differences as applicable in their Standard Provisions²;

5. **OMB Circular A-110 (Relocated to 2 C.F.R. 215), Uniform Administrative Requirements for Awards and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations**, sets forth standards for obtaining consistency and uniformity among federal agencies in the administration of awards to and agreements with institutions of higher education, hospitals and other non-profit organizations;

6. **OMB Circular A-122 (Relocated to 2 C.F.R. 230), Cost Principles for Non-Profit Organizations**, establishes principles for determining costs of awards, contracts and other agreements with non-profit organizations; and

7. **OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations**, sets forth standards for obtaining consistency and uniformity among federal agencies for the audit of states, local governments and non-profit organizations implementing federal awards.

**IV. Responsibilities within USAID**

1. **Agreement Officer and Agreement Officer’s Technical Representative**
   The agreement officer (AO) for food aid programs is the director of FFP and is ultimately responsible for ensuring that close-out is accomplished. However, the AOTR will be the awardee's primary point of contact throughout the close-out process.

2. **FFP/Washington and FFP/Mission and/or FFP/Regional Office Coordination**
   The AOTR in FFP/W approves the final close-out plan with concurrence from the FFP/M/R; exceptions should be discussed with the AO. The awardee will be notified by letter from FFP/W should any problems arise with the proposed close-out plan. The USAID Mission or the Embassy is responsible for the close-out of any funding that they have provided to the awardee under the award (e.g., DA funds).

---

² **Mandatory Standard Provisions for Non-U.S. Nongovernmental Recipients: A Mandatory Reference for ADS Chapter 303**

---

Food Aid Program Close-out Guide
May 12, 2009
V. Close-out Plan Submission and Deadline

Awardees are strongly encouraged to submit the close-out plan electronically to (a) the applicable AOTR, (b) ffpdocs@amexdc.com and (c) FFP/M/R. Hardcopies will be requested upon approval and finalization of the close-out plan.

Awardees should submit the close-out plan by the date agreed upon with the AOTR during the approval of the Close-Out Schedule (attachment to the final fiscal year PREP submission).

VI. Recommended Close-out Plan Format:

It is recommended that all submissions be completed in accordance with the formats detailed in this guide, as applicable:

1. No more than 10 pages in length, excluding cover page, list of acronyms, and attachments;
2. Written in English and in 12-point font;
3. Narratives should be prepared in Microsoft Word with one-inch margins, left justification, and a footer on each page including page number, date of submission and FFP award number;
4. Narrative cover page should include name of awardee, host country of food aid program, LOA, award number and contact information for the preparer of the close-out plan; and
5. Spreadsheets should be prepared in Microsoft Excel, with print areas set to 8.5 x 11 inch, letter-sized paper.

VII. Close-out Plan Components:

This section describes each of the close-out plan components. A complete close-out plan would include the following sections:

1. Executive Summary
Awardees should provide a brief introductory summary (no more than one page) describing the close-out process and timing of key close-out actions (e.g. personnel, disposition, etc.). This summary may also include any potential expected complications or any other relevant close-out related information. This summary should not include information that has been provided in other award documents (such as food aid program exit strategy and achievements).

2. Summary of Food Aid Program Resources
This section should begin with an LOA summary table arranged by fiscal year and including each food aid program resource category listed below with metric tonnage as well as cash resources provided. If the award includes microfinance or other loan programs, please include these funds under the appropriate resource category. Food aid program resources include the following categories:

   a) Food Aid Commodities for Direct Distribution: Prior to the expiration date of the award, all food aid commodities should be distributed to the intended food aid beneficiaries. If a balance is anticipated, the awardee should list each commodity and
metric tonnage and propose an alternative use for the commodities (e.g., transfer to
other programs or institutions).

b) *Food Aid Commodities for Monetization:* Ideally, no later than six months prior to the
expiration date of the food aid program, all food aid commodities for monetization
should have been sold to the intended buyers and all proceeds received. In the rare
instance that monetization commodities remain unsold, the awardee should list each
commodity and metric tonnage and propose an alternate use for the commodities.

c) *Monetized Proceeds and Program Income:* If a balance of these funds is anticipated,
the awardee should propose an appropriate use for the funds or plan to return the
balance to the U.S. Government upon the expiration of the food aid program. For
more information on monetized proceeds and program income, see USAID
Regulation 11.

d) *ITSH Funds and Section 202(e) Funds:* Awardees should list any anticipated
balances as of the expiration date of the food aid program. Remaining ITSH funds
and section 202(e) funds cannot be carried-over or shifted from an expiring FFP
award to any other FFP award. These funds must be returned to the U.S.
Government.

e) *Other resources:* Examples of such resources are cost share, DA funds or funding
from other U.S. Government agencies or donors. Please include these funds
individually in the LOA summary table to provide a complete picture of resources
used for the award. The awardee should request instructions for the close-out of DA
funds from the FFP/M/R.

3. **Equipment Inventory**

A copy of the most recent physical inventory of equipment should be submitted as part of the
close-out plan. The equipment inventory will be reviewed along with the budgets to see which
items were purchased through the LOA. For further information regarding equipment, refer to 22
C.F.R. 226.34.

4. **Property Disposition Plan**

Property is defined as real property, equipment, supplies, intangible property and debt
instruments. While real property, intangible property and debt instruments are rare in FFP
awards, awardees should consult the following references if their food aid program includes
these assets. Definitions and details on disposition of property are covered in USAID Regulation

The close-out plan should include a disposition plan that describes how the awardee proposes to
dispose of property procured with FFP funds. Awardees should provide a table that lists each
asset, purchase date, current fair market value and proposed disposition plan.

a) *Equipment:* Equipment should be included if it has a current fair market value per
unit of $5,000 or more and a useful life estimated to exceed one year. The awardee
should describe how it proposes to dispose of each unit of equipment and how

---

3 For additional information, reference USAID Regulation 11, Section 211.5, *Obligations of the cooperating sponsor* and Section 211.11,
*Suspension, termination and expiration of food aid program.* Note that non-U.S. PVOs can use remaining program income to contribute to their
cost share.
proceeds will be managed if the items are sold (e.g., transfer proceeds to local community organizations, return to USG, etc.).

b) Supplies: Supplies should be included if they have a current aggregate value of $5,000 or more and a useful life estimated to exceed one year. The awardee should describe how it proposes to dispose of aggregate supplies and how proceeds will be managed if the items are sold (e.g., transfer proceeds to local community organizations, return to USG, etc.).

5. Outstanding Claims, Financial Obligations and Invoices
FFP awards cannot be officially closed until all outstanding claims and financial obligations have been resolved by the awardee or waived by FFP/W and/or FFP/M/R. The close-out plan should include detailed information on the following issues:

a) Claims: Information on claims and waivers is available in USAID Regulation 11. All claims resulting from damage, loss or improper distribution of food aid commodities should be completed or waived prior to the expiration of the food aid program. However, any outstanding claims, including those from food aid program sub-awardees, should be detailed in the close-out plan, describing whether the awardee has filed a claim, pursued legal action, or requested a waiver from FFP/W/Program Operations Division (FFP/W/POD).

b) Financial Obligations and Invoices: Awardees should provide details of any outstanding financial obligations as well as any invoices that will be submitted to FFP/W/POD for ocean and inland transportation charges applicable to the food aid program.

6. Key Audit Information
Awardees should state whether there have been (or will be) any audits of the food aid program, the findings of the audit and the status of resolving outstanding audit recommendations. Awardees should provide an expected date for resolution of outstanding audit findings. Once settled, final decisions should be sent to FFP/W and FFP/M/R.

7. Close-out Budget and Budget Narrative
Approved FFP award budgets should have taken into consideration the close-out of the food aid program, per Title II Program Policies and Proposal Guidelines. However, a close-out budget and budget narrative should be included in the close-out plan if there are close-out costs not already detailed in the approved budget. Costs may include, but are not limited to, the following:

a) Disposition of property;
b) Legal resolution of claims;
c) Payment of financial obligations;
d) Completion of audits; and
e) Personnel costs (e.g. staff severance, reassignment and pay for leave not taken prior to the expiration of the food aid program and being applied retroactively).

The budget should clearly identify whether these expenditures were considered in the approved food aid program budget and whether additional resources will be needed to meet these
expenses. If resources are insufficient, the budget should describe how the awardee intends to meet these unanticipated expenses.

8. Contacts
Awardees should include contact information (names, official address, phone and fax numbers and email addresses) for staff responsible for the resolution of all outstanding issues that may be unresolved by the expiration date of the food aid program. Responsible awardee staff should have the ability to access all of the food aid program’s files in the field, at headquarters, in storage or elsewhere, as required.

VIII. Close-out Plan Response

In the final fiscal year of a food aid program and throughout the close-out process, the awardee should expect to communicate with FFP/W and FFP/M/R to resolve or clarify specific issues. Awardees should receive acknowledgement of receipt of the close-out plan within one week. Once the close-out plan has been reviewed, awardees will receive either an approval letter or an issues letter, as necessary. Should any modifications to the close-out plan be recommended or any other supplemental information (e.g., outstanding reporting requirements) be required, it will be detailed in the issues letter. The awardee should negotiate with the AOTR upon receipt of the issues letter to respond to questions raised and revise the close-out plan in a timely manner.

IX. Official Close-out of the Award

The closeout of an award does not affect any of the following:
   1. The right of USAID to disallow costs and recover funds on the basis of a later audit or other review;
   2. The obligation of the awardee to return any funds due as a result of later refunds, corrections or other transactions;
   3. Audit requirements;
   4. Property management requirements; and
   5. Records retention for three years.

The award is officially closed once:
   1. The awardee has submitted all required financial, performance or other reports;
   2. The awardee has confirmed the proper disposition of all property;
   3. The awardee has settled all claims and financial obligations associated with the award;
   4. The final Negotiated Indirect Cost Rate Agreement rate has been determined and the federal government’s share of the cost of the food aid program has been adjusted accordingly.

An award cannot be officially closed if any close-out actions detailed above have not been completed.
Definitions can be found in USAID 22 C.F.R. 211 (USAID Regulation 11), *Transfer of Food Commodities for Food Use in Disaster Relief, Economic Development and Other Assistance* , USAID 22 C.F.R. 226, *Administration of Assistance Awards to U.S. Non-Governmental Organizations*, and the *Automated Directives System Glossary*. Please also refer to the *Food Aid Program Close-out Guide Frequently Asked Questions* for further clarification.

1. **Agreement Officer**: 22 C.F.R. 226.2
2. **Award**: 22 C.F.R. 226.2 and ADS Glossary
3. **Close-out**: 22 C.F.R. 226.2 and 22 C.F.R. 226.71
4. **Disposition**: 22 C.F.R. 226.34 and ADS Glossary
5. **Equipment**: 22 C.F.R. 226.2 and 22 C.F.R. 226.34
6. **Expiration**: 22 C.F.R. 211.11
7. **Exit strategy**: *Program Graduation and Exit Strategies: A Focus on Title II Food Aid Development Programs* published by Food and Nutrition Technical Assistance II Project of USAID
8. **Inventory**: 22 C.F.R. 226.34 and ADS Glossary
9. **Monetized Proceeds**: USAID 22 C.F.R. 211.2
10. **Obligations**: 22 C.F.R. 226.2
11. **Program Income**: USAID 22 C.F.R. 211.2
12. **Property**: 22 C.F.R. 226.2 and 22 C.F.R. 226.30 through 226.37
13. **Sub-award**: 22 C.F.R. 226.2
14. **Supplies**: 22 C.F.R. 226.2 and 22 C.F.R. 226.35
15. **Termination**: 22 C.F.R. 226.2 and 22 C.F.R. 226.61
<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADS</td>
<td>Automated Directives System</td>
</tr>
<tr>
<td>AO</td>
<td>agreement officer</td>
</tr>
<tr>
<td>AOTR</td>
<td>agreement officer’s technical representative</td>
</tr>
<tr>
<td>C.F.R.</td>
<td>Code of Federal Regulations</td>
</tr>
<tr>
<td>DA</td>
<td>development assistance</td>
</tr>
<tr>
<td>FFP</td>
<td>Office of Food for Peace</td>
</tr>
<tr>
<td>FFP/M/R</td>
<td>Office of Food for Peace Mission and/or Regional Office, as appropriate</td>
</tr>
<tr>
<td>FFP/W</td>
<td>Office of Food for Peace/Washington</td>
</tr>
<tr>
<td>FFP/W/POD</td>
<td>Office of Food for Peace/Washington/Program Operations Division</td>
</tr>
<tr>
<td>ITSH</td>
<td>internal transport, storage and handling</td>
</tr>
<tr>
<td>LOA</td>
<td>life of activity</td>
</tr>
<tr>
<td>OMB</td>
<td>Office of Management and Budget</td>
</tr>
<tr>
<td>PREP</td>
<td>pipeline and resource estimate proposal</td>
</tr>
<tr>
<td>PVO</td>
<td>private voluntary organization</td>
</tr>
<tr>
<td>USAID</td>
<td>United States Agency for International Development</td>
</tr>
</tbody>
</table>
1. **What are the differences among: (a) exit strategy, (b) expiration of a food aid program, (c) close-out of an award and (d) termination of a food aid program?**

a) The goal of an exit strategy is to ensure the sustainability of food aid program impacts after the award has ended. “Exit” refers to the withdrawal of all externally provided food aid program resources from the entire food aid program area. Exit strategies for food aid programs require careful analysis of the need to continue food aid and, if so, the identification of the source of food. For more information regarding exit strategies, refer to *Program Graduation and Exit Strategies: A Focus on Title II Food Aid Development Programs*, published by the Food and Nutrition Technical Assistance II Project of USAID.

b) Expiration of a food aid program is the date on which a food aid program expires, or ends, as per the award documentation, regardless of having been officially closed-out or not. While a food aid program may have expired, additional obligations remain on the part of the awardee and U.S. Government before the award can be officially closed-out. For more information on expiration of a food aid program, refer to 22 C.F.R. 211.11, *Suspension, termination, and expiration of program*.

c) Per 22 C.F.R. 226.2, *Definitions*, the close-out of an award is the process by which USAID determines that all applicable administrative actions and all required work of the award have been completed by the awardee. There are a number of factors that are not affected by close-out, however, such as retention and access to records; the federal right to audit and disallow costs; and accountability for property. 22 C.F.R. 226.71, *Closeout procedures*, provides detail.

d) Termination of a food aid program is the cancellation of USAID sponsorship, in whole or in part, at any time prior to the date of expiration. Termination of a food aid program is a rare occurrence and should not be confused with the close-out of a food aid program, which is a general process. For more information on termination of a food aid program, refer to 22 C.F.R. 211.11, *Suspension, termination, and expiration of program*, and 22 C.F.R. 226.61, *Suspension and termination*.

2. **Which reports are due in the final years of a food aid program and when?**

As the food aid program begins to close, the awardee submits:

a) Final evaluation: conducted by the first quarter of the third year for three-year Multi-Year Assistance Programs (MYAPs) or in the penultimate year for four-year MYAPs; final evaluations are due as completed or with submission of the penultimate year’s annual results reports, whichever is earlier;
b) Final year pipeline and resource estimate proposal (PREP), including *Close-out Schedule*: due no later than mid-November of the penultimate year—date to be determined through discussion between awardee and AOTR;

c) Penultimate year’s annual results report: due the first Monday in the November following the penultimate fiscal year. For FY09, annual results reports are due November 2, 2009;

d) Close-out plan (for approval): due date negotiated between agreement officer’s technical representative (AOTR) and awardee; the due date is based upon the *Close-out Schedule* submitted with the final year PREP (see PREP Guidelines attachments for template); due date must be set to allow a timely completion of all food aid program activities upon expiration date of the food aid program;

e) Final year annual results report: due the first Monday of November following the date of expiration of the food aid program or within 90 days of date of expiration, whichever comes first; and

f) Any other required forms, such as financial forms: due within 90 days after expiration date of the food aid program.

3. **What are the differences among the (a) final evaluation, (b) annual results report, (c) final report and (d) close-out plan?**

a) A final evaluation is an external evaluation, assessing the awardee’s progress in implementing its FFP activities and meeting its stated objectives. Final evaluations are required for all MYAPs and must explain the degree of progress made since the baseline study was completed and underscore challenges and successes for the food aid program, substantiated with quantitative data from a population-based survey. The results of the final evaluation will be a primary consideration in the review of any MYAP proposals from the awardee in the same country. For three-year MYAPs, the final evaluation should be conducted by the first quarter of the third year. The final evaluation for MYAPs with duration of four years or longer should be conducted in the penultimate year of the food aid program. Awardees should plan for baseline and final evaluations to be carried out at the same time of year in order to ensure that the conditions are the same. The optimal time for assessing most food security indicators is during the hungry season because that is when a program's challenge and impact are most detectable.

b) In accordance with the FFP “Annual Results Reports Guidance,” awardees submit an annual results report (also called performance reports, annual reports or results reports) in the first quarter of each fiscal year, no later than the first Monday in November. Each annual results report should detail and report on the activities implemented in the previous fiscal year only. For example, an annual results report submitted by November 2, 2009 will report on food aid activities conducted in FY 2009 only. Annual results reports chronicle one fiscal year of food aid activities only.

c) In contrast to previous years, FFP has determined that no comprehensive report, or “final report,” that covers the food aid program’s LOA is required, even in the last year of the food aid program because FFP receives annual results reports, mid-term evaluations and final evaluations.
d) The close-out plan details activities, timelines and costs associated with the process of close-out. The close-out plan should not include information that is provided in other reporting requirements or documents, such as program exit strategy and program achievements. The close-out plan budget and budget narrative should only be submitted if there are close-out specific costs that were not included in the approved food aid program budget or the final year PREP budget.

Approval of the food aid program’s close-out plan does not mean that the program is closed-out, or that it has completed its obligations to the U.S. Government. Close-out plan approval signifies FFP authorization of the plan of action for the awardee to navigate the close-out process, including providing its approval of how the awardee will dispose of property and cash resources.

4. **What is included in the close-out plan?**

The close-out plan includes, as applicable:

9. Executive summary;
10. Summary of Food Aid Program Resources;
11. Equipment inventory;
12. Property disposition plan;
13. Outstanding claims, financial obligations and invoices;
14. Key audit information;
15. Close-out budget and budget narrative; and

For more information on the components of the close-out plan, please refer to the guide itself.

5. **What is the difference between inventory and a disposition plan?**

Inventory is an itemized list that includes all equipment procured by the awardee using the award funds. Inventories should include the date when the inventory took place along with other key identification references for the equipment (e.g., make, model, etc.). Refer to 22 C.F.R. 226.34 for more details on inventory.

Awardees provided federally owned properties for use under federal awards are required to request instructions for disposition (via the submission of a disposition plan) from the awarding agency when the award is due to expire. Equipment should be included if it has a current fair market value per unit of $5,000 or more and a useful life estimated to exceed one year. In addition, supplies should be included if they have a current aggregate value of $5,000 or more and a useful life estimated to exceed one year. As used here, properties include equipment and aggregate supplies.
Possible disposition plan scenarios proposed by the awardee may include:

a) Awardee retains the property for use with an FFP or U.S. Government award within the country;

b) Awardee donates the property to a counterpart, such as a local organization or host country government, for use with an FFP award within the country;

c) Awardee retains the property for complementary activities, those supported by other donor programs tied to the sustainability of FFP awards; or

d) Awardee sells the property and reimburses the U.S. Government accordingly.

Awardees should note that prior to implementation of the disposition plan, the disposition plan must be approved by the AOTR during the close-out plan approval process.