



South Carolina
Department of Transportation

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July 24, 1995

INSTRUCTIONAL BULLETIN NO. 95-5

SUBJECT: Reconciling Project Charges made by Road Design

EFFECTIVE DATE: July 26, 1995

SUPERSEDES: None

RE: None

In the attempt to be more fiscally accountable, it has become necessary to provide a uniform method to determine the project charges made by Road Design. These charges include payroll, payroll additives, CADD, and engineering supplies. When requested to investigate charges, normally a copy of the Allotment Ledger is provided. A Road Design Manager or Plans Production Manager will be the investigator and will prepare a response of the findings to the requester for the Road Design Engineer's signature. Although the present accounting procedures and CADD charge system are not very accurate, it is the best we have at this time. A new system is expected to be implemented in the next few years and should be much better at tracking the daily charges made to projects. The procedure below should be followed so that we are uniform in our reporting. Also, changes to this procedure may become necessary as we become more familiar with it. When errors are detected from the investigation, corrections will be made by completing a Departmental Transfer. The investigation should be concluded within twenty-one (21) calendar days.

1. Check and verify total charges claimed in request in "ALP Master List" printout located in the Road Design Office.
2. Request squad to provide copies of time sheets of the weeks shown on Allotment Ledger.
3. Request squad to provide copies of additional time sheets showing charges to project being investigated that are not included in 2. above.
4. Request manhour printout on project from PPMS Manager.
5. Compare manhour printout with time sheet information received in 2. and 3. above.
6. Estimate manhours that it should take to perform Road Design work on project by requesting PPMS Manager to create expected manhours due to project description and criteria.

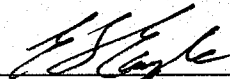
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7. Compare manhours determined in 6. above with actual manhours determined in 2., 3., 4., and 5. above. Are there manhours charged that should have been "Administrative" or charged to another charge code? If so, note the dates, number of hours, employees, rate of pay for each employee and charge code that should have been debited. Note all time of support staff charged against the project. Plans production staff includes squad, managers, and quality control. Support staff should not have charges against a "C" project.
8. Request CADD charges from CADD Management and compare to CADD charges shown in Allotment Ledger. Determine the reasonable CADD charges for the amount of CADD work performed. Note any unreasonable CADD charges (time) made against project by the date and amount of time charged. Obtain charge per hour of CADD time from CADD Management.
9. We have no control over the payroll additives or engineering supplies. Just note totals for "total payroll additives" (55.2% of payroll) and for "engineering supplies" (1.66% of payroll) as shown in the Allotment Ledger. If payroll charges are found in error, then for those weeks, list separately the cost for engineering supplies and payroll additives by date.
10. Give a recapitulation of correct charges and errant charges showing dates and amounts charged to each appropriate charge code.
11. Prepare information for Departmental Transfer and give to the Road Design Office for processing.
12. Prepare response to the requester for Road Design Engineer's signature.

APPROVED:



E. S. Eargle
Road Design Engineer