

Voucher Checklist

Following is a checklist of items that should be checked prior to submission of vouchers. If the answer is "No" to any of these items, please correct the problem prior to submitting the voucher.
For Railroad and Utility Vouchers See instructions on page 2

	Yes	No
1 Are the following accurate:		
A The Agreement Control Number?	<input type="checkbox"/>	<input type="checkbox"/>
B The Project Number?	<input type="checkbox"/>	<input type="checkbox"/>
C The PCEMS Number?	<input type="checkbox"/>	<input type="checkbox"/>
D The Work Order Number?	<input type="checkbox"/>	<input type="checkbox"/>
E Calculations?	<input type="checkbox"/>	<input type="checkbox"/>
2 Is all work done after authorization date (date of signature or Notice to Proceed)? Check Negotiated Contracts for beginning date. Any work prior to authorization is unallowable for federal funding.	<input type="checkbox"/>	<input type="checkbox"/>
3 Is all work done before termination date? Check Negotiated Contracts for ending date. Work after termination date is unallowable.	<input type="checkbox"/>	<input type="checkbox"/>
4 Are the costs supported by source documents? Support documents must be included.	<input type="checkbox"/>	<input type="checkbox"/>
5 Are all costs within the amount allowed by contract? If no, a CCO or amendment is needed or disallow additional costs.	<input type="checkbox"/>	<input type="checkbox"/>
6 Check for unallowable costs.		
A Are costs allowed by contract?	<input type="checkbox"/>	<input type="checkbox"/>
B Are all costs allowed by regulations? See list of Federal Regulations and Unallowable Costs (page 3)	<input type="checkbox"/>	<input type="checkbox"/>
7 Are fixed fees within the amounts allowed by agreement or Work Order?	<input type="checkbox"/>	<input type="checkbox"/>
8 Are the following rates accurate and allowable:		
A Overhead rate?	<input type="checkbox"/>	<input type="checkbox"/>
B Cost of Money?	<input type="checkbox"/>	<input type="checkbox"/>
C Fringe Benefit Rate?	<input type="checkbox"/>	<input type="checkbox"/>
D Billing Rates (if "Time & Materials)?	<input type="checkbox"/>	<input type="checkbox"/>
9 If there are claims for subcontractors:		
A Has Audits been given a copy of the Subcontract?	<input type="checkbox"/>	<input type="checkbox"/>
B Is the subcontract supported by a cost breakdown?	<input type="checkbox"/>	<input type="checkbox"/>
C Does the subcontract include all the required provisions of the main contract?	<input type="checkbox"/>	<input type="checkbox"/>
D Was the subcontract approved by DOT prior to start of work?	<input type="checkbox"/>	<input type="checkbox"/>
E Perform steps "2" through "8" for all subcontract claims.		
10 Is retainage withheld (where applicable)?	<input type="checkbox"/>	<input type="checkbox"/>
11 Is the form DOT-904 complete and accurate?	<input type="checkbox"/>	<input type="checkbox"/>
12 Are Authorization Signatures provided?	<input type="checkbox"/>	<input type="checkbox"/>

Voucher Checklist

For Railroad Vouchers

The following is a checklist of items that should be checked prior to submission of a railroad voucher. If the answer is "No" to any of these items, please correct the problem prior to submitting the railroad voucher.

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1 Perform steps "1" through "6" and "10" through "12" from the first page of the voucher checklist for all railroad vouchers. | | |
| 2 Are the following rates accurate and allowable: | | |
| A Overhead Rate (Other Department Costs) ? | <input type="checkbox"/> | <input type="checkbox"/> |
| NOTE: It is SDDOT policy not to allow railroads to bill for general and administrative overhead costs. This cost item is unallowable for railroads operating in the State of South Dakota. | | |
| B Fringe Benefit Rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| C Equipment, Transportation, and/or Mileage Rates? | <input type="checkbox"/> | <input type="checkbox"/> |
| D Material Handling Rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| E Freight Rates? | <input type="checkbox"/> | <input type="checkbox"/> |
| F Use Tax and/or Excise Tax Rates (where applicable)? | <input type="checkbox"/> | <input type="checkbox"/> |
| G Make sure that the most current audited rates are being used. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Make sure that all offered discounts are deducted from the project costs. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Was credit given for materials recovered or salvaged from the project? | <input type="checkbox"/> | <input type="checkbox"/> |
| This step should only be performed during the review of the final billing and/or voucher. | | |

For Utility Vouchers

The following is a checklist of items that should be checked prior to submission of a utility voucher. If the answer is "No" to any of these items, please correct the problem prior to submitting the railroad voucher.

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1 Perform steps "1" through "6" and "10" through "12" from the first page of the voucher checklist for all Utility vouchers. | | |
| 2 Is the billing broken down by cost item? | <input type="checkbox"/> | <input type="checkbox"/> |
| If no, a detailed billing should be requested from the utility company. The detailed billing should show the items and rates for labor, materials, equipment, overheads and contract costs. If there are materials and services purchased from outside vendors then we will need the invoices for those items. | | |
| 2 Are the following rates reasonable and/or allowable? | | |
| A Overhead Rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| B Fringe Benefit Rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| C Equipment, Transportation, and/or Mileage Rates? | <input type="checkbox"/> | <input type="checkbox"/> |
| D Material Handling or Warehouse Rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| E Use Tax and/or Excise Tax Rates (where applicable)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 Are all offered discounts deducted from the project costs? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Was credit given for materials recovered or salvaged from the project? | <input type="checkbox"/> | <input type="checkbox"/> |
| This step should only be performed during the review of the final billing and/or voucher. | | |

Federal Regulations

Government: OMB Circular A-87

Non-Profit: OMB Circular A-122

Commercial Organization: 48 CFR 31.2

Railroad: FHWA Policy Guide, Part 140, Subpart I

Utility: FHWA Policy Guide, Part 645, Subpart A

Common Unallowable Costs

Advertising

Gifts & Gratuities (tips)

Lodging over Federal Maximum (\$55.00 plus tax - Except when rates are unavailable at motels in the area and there is prior approval from DOT project manager - i.e. seasonal rates in Black Hills)

Mileage rate over Federal Maximum

Mileage, Meals and Lodging not allowed for days with no labor

The maximum per diem is according to "company policy", not to exceed \$30.00 per day.

Finance charges

Sales Tax (unless paid by vendor)

Cost of Money (where not proposed for in contract or work order)

Discounts (where available) must be taken - They will be deducted, even if not actually taken.