



**NORTH CAROLINA**  
Department of Transportation

# Technical Training – Managing Budget on Projects

Michelle Gaddy

Connecting people, products and places safely and efficiently with customer focus, accountability and environmental sensitivity to enhance the economy and vitality of North Carolina

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## Budget Management



- Each project is funded at the WBS level with a specific amount to spend on the project.
- The Department's financial integrity relies on monitoring and maintaining sufficient funding levels.
- Similar to your own bank account - You can't spend more than what you have available.
- All phases of project delivery – preconstruction, right of way, utility relocation, and **CONSTRUCTION**

# Overdraft Policy



**OVERDRAFTS  
(PROJECTS AND WBS)**

NCDOT Policy  
D.01.0110

|   |                                |  |
|---|--------------------------------|--|
| <b>Business Category:</b> Financial Management  |                                | <b>Business Area:</b> Financial Management   |
| <b>Approval Date:</b> 07/22/2022  | <b>Last Revision Date:</b> N/A | <b>Next Review Date:</b> 07/22/2024  |
| <b>Authority:</b> <a href="#">North Carolina General Statute (N.C.G.S.) § 136-16.10. Allocations by Department Chief Financial Officer to eliminate overdrafts.</a>   |                                | <b>Select all that apply:</b><br><input checked="" type="checkbox"/> NA<br><input type="checkbox"/> Requires Board approval<br><input type="checkbox"/> Requires Federal Highways Administration (FHWA) approval<br><input type="checkbox"/> Requires other external agency approval: <a href="#">Click here to enter external agency name(s).</a> |
| <b>Definitions:</b><br><p>"Board" – shall mean the Board of Transportation.<br/>                 "Chief Operating Officer" – shall be referenced as COO.<br/>                 "Chief Financial Officer" – shall be referenced by CFO.<br/>                 "Chief Engineer" – shall mean the highest-ranking engineer overseeing and directing the engineering and program activities of NCDOT's 14 highway divisions, Transportation Mobility and Safety Division, the Central Units, and the Technical Services Division.<br/>                 "Deputy Chief Engineer" – shall mean one of three (3) deputies to the Chief Engineer, who is the administrative officer of the Department for Highway matters.<br/>                 "Division Engineer" – shall have authority over all divisional personnel matters and over Department employees in his (her) division within the Division of Highways.<br/>                 "Overdraft" – shall mean funding on a project is exceeded by cost incurred.<br/>                 "North Carolina Department of Transportation" – shall be referenced as NCDOT.<br/>                 "Overdraft Waiver Request" – shall mean a request made to a Deputy Chief Engineer by the Division Engineer for a WBS' expenditures to exceed its authorized expenditure budget.<br/>                 "Overdraft Waiver Approval" – shall mean the approval by a Deputy Chief Engineer for a WBS' expenditures to exceed its authorized expenditure budget.<br/>                 "Spend Plan" – shall mean: a) a comprehensive cash-spending plan to expend against funding for any administrative or project based budget from any funding source, including federal funds and bond proceeds, for programs, functions, activities or objects, by the Department; b) a presented financial plan to the Board of Transportation, the State Budget</p> |                                |  |

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| Director, and Transportation Oversight Manager at Office of State Budget and Management for approval, c) a modified financial plan in the same manner as b).<br><br>"State Transportation Improvement Program"- shall be referenced as STIP.<br><br>"Work Breakdown Structure" (WBS) – shall mean a project that may have multiple WBS elements to represent Transportation Improvement Program (TIP) segments and phase of work such as Preliminary Engineering (PE), Right of Way, Utility and Construction. Funding, expenses, and commitments reside on the structure.   |
| <b>Policy:</b><br>In accordance with N.C.G.S. § 136-16.10, the Chief Financial Officer (CFO) shall allocate funds at the beginning of each fiscal year to eliminate all overdrafts and ensure financial accountability and integrity of NCDOT financial operations throughout the year.<br>STIP project management will ensure appropriations are allotted to cover financial obligations of the project. This will ensure the organization has properly managed, classified, and disclosed NCDOT's financial position.<br>Division Engineers will ensure projects in their respective division are funded to meet financial obligations. Measures will be followed to proactively prevent the existence of overdrafts from occurring. Projects shall not be in Overdraft status without the approval of the Chief Engineer or designee (due to extenuating circumstances). The CFO or designee will monitor the existence of overdrafts and formulate a plan for coverage throughout the year. A quarterly report of overdrafts will be prepared and reported accordingly.  |
| <b>Scope:</b><br>This policy applies to all projects authorized in the STIP with budgets approved by the Board. The goal of the CFO and the COO is to control the practice of allowing projects to go into or be in Overdraft status.  |
| <b>Procedures:</b><br>Effective with the start of State Fiscal Year (SFY) 22-23, it is the responsibility of Division Engineers to ensure all projects have the required funding to cover expenses inclusive of outstanding commitments and needed supplemental contracts.<br>If additional funding on a project is required, processes and procedures have been communicated to all areas on the appropriate protocols to follow to request additional funding on a STIP project. In this evaluation for additional funding, another project planned in the STIP could be impacted.<br>Overdrafts are expected to be infrequent occurrences. However, should circumstances dictate the necessity for a WBS to go into Overdraft status, the following must occur: 1) the Division Engineer must submit an Overdraft Waiver Request to a Deputy Chief Engineer, and 2) a Deputy Chief Engineer will review the Overdraft Waiver Request for consideration.<br>If approved, the Deputy Chief Engineer or designee will notify the CFO.<br>No Overdraft Waiver Request will be approved that has an adverse impact on the Spend Plan or cash position. |
| <b>Related Documents:</b> Overdraft Waiver Request Form  |

Effective July 22, 2022 – Signed by Business Units, Executive Staff, and the Secretary of Transportation

# Overdraft Policy

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This policy applies to all projects authorized in the STIP with budgets approved by the Board. The goal of the CFO and the COO is to control the practice of allowing projects to go into or be in Overdraft status.

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Overdrafts are expected to be infrequent occurrences. However, should circumstances dictate the necessity for a WBS to go into Overdraft status, the following must occur: 1) the Division Engineer must submit an Overdraft Waiver Request to a Deputy Chief Engineer, and 2) a Deputy Chief Engineer will review the Overdraft Waiver Request for consideration.

If approved, the Deputy Chief Engineer or designee will notify the CFO.

No Overdraft Waiver Request will be approved that has an adverse impact on the Spend Plan or cash position.

Policy states that all Divisions will ensure that projects are monitored to ensure that overdrafts will not occur without approval by the Chief Engineer's office

If additional funding is required, steps should be taken to procure additional funding prior to going into overdraft. This process can take a couple months to get additional funding so plan accordingly

If overdraft is needed, the Division Engineer must submit an Overdraft Request to go to the Chief's office and a Deputy Chief Engineer will review the request for consideration



Any estimate that causes a WBS to go into overdraft will be rejected in HICAMS.

Error message - "Error: WBS ##### has insufficient fund balance of \$##### . Please contact the PM" This can be found on the History tab of an estimate if it fails due to budget issues.

The Resident Engineer's office should initiate a request to go into overdraft immediately. If approved by the Chief's office, a flag is marked in SAP which will allow payments to take place. The flag will be removed in 60 days.

If AFRA request for additional funding has not been initiated, then steps should be taken by Division to do so immediately.

## Checking Budget

|                            |                  |          |          |          |          |          |          |          |          |          |          |
|----------------------------|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Contract:                  | C204291          |          |          |          |          |          |          |          |          |          |          |
| Date                       | 6/21/2021        |          |          |          |          |          |          |          |          |          |          |
| <b>HICAMS Expenditures</b> | WBS 1            | WBS 2    | WBS 3    | WBS 4    | WBS 5    | WBS 6    | WBS 7    | WBS 8    | WBS 9    | WBS 10   |          |
| WBS #                      | 46325.3.1        |          |          |          |          |          |          |          |          |          |          |
| Bid Amount:                | \$ 19,735,711.70 |          |          |          |          |          |          |          |          |          |          |
| Current Overrun:           | \$ 758,274.46    |          |          |          |          |          |          |          |          |          |          |
| Spent to Date:             | \$ 13,624,292.66 |          |          |          |          |          |          |          |          |          |          |
| Amount to Spend            | \$ 6,869,693.50  | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |
| <b>SAP</b>                 | WBS 1            | WBS 2    | WBS 3    | WBS 4    | WBS 5    | WBS 6    | WBS 7    | WBS 8    | WBS 9    | WBS 10   |          |
| WBS #                      | 46325.3.1        |          |          |          |          |          |          |          |          |          |          |
| Funding Approved           | \$ 21,300,000.00 |          |          |          |          |          |          |          |          |          |          |
| Expenditures:              | \$ 16,040,246.96 |          |          |          |          |          |          |          |          |          |          |
| Funding Available          | \$ 5,259,753.04  | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |
| <b>Other Expenditures</b>  | WBS 1            | WBS 2    | WBS 3    | WBS 4    | WBS 5    | WBS 6    | WBS 7    | WBS 8    | WBS 9    | WBS 10   |          |
| WBS#                       | 46325.3.1        |          |          |          |          |          |          |          |          |          |          |
| Spent to Date:             | \$ 2,415,954.30  |          |          |          |          |          |          |          |          |          |          |
| Time to Date (In Months)   | 26               |          |          |          |          |          |          |          |          |          |          |
| Average Per Month          | \$ 92,921.32     |          |          |          |          |          |          |          |          |          |          |
| Time Left (In Months)      | 12               |          |          |          |          |          |          |          |          |          |          |
| Amount to Spend Other:     | \$ 1,115,055.83  | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     |
| <b>Summary</b>             | WBS 1            | WBS 2    | WBS 3    | WBS 4    | WBS 5    | WBS 6    | WBS 7    | WBS 8    | WBS 9    | WBS 10   |          |
| WBS#                       | 46325.3.1        |          |          |          |          |          |          |          |          |          |          |
| Funding Available:         | \$ 5,259,753.04  |          |          |          |          |          |          |          |          |          |          |
| Amount Left to Spend       | \$ 7,984,749.33  |          |          |          |          |          |          |          |          |          |          |
| Funding Needed             | \$ 2,724,996.29  | No Funds | No Funds | No Funds | No Funds | No Funds | No Funds | No Funds | No Funds | No Funds | No Funds |

Spreadsheet was created to help RE offices verify budgets

Since SAP manages funding by WBS – you will need to review project expenditures by WBS

Most fields can be easily tracked at the WBS level. Overrun is the one area where it is a little more difficult to determine WBS breakdown

## Checking Budget – Where to Find Information

|                            |                  |              |              |              |              |
|----------------------------|------------------|--------------|--------------|--------------|--------------|
| Contract:                  | C204291          |              |              |              |              |
| Date                       | 6/21/2021        |              |              |              |              |
| <b>HICAMS Expenditures</b> | <b>WBS 1</b>     | <b>WBS 2</b> | <b>WBS 3</b> | <b>WBS 4</b> | <b>WBS 5</b> |
| WBS #                      | 46325.3.1        |              |              |              |              |
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| Current Overrun:           | \$ 758,274.46    |              |              |              |              |
| Spent to Date:             | \$ 13,624,292.66 |              |              |              |              |
| Amount to Spend            | \$ 6,869,693.50  | \$ -         | \$ -         | \$ -         | \$ -         |
| <b>SAP</b>                 | <b>WBS 1</b>     | <b>WBS 2</b> | <b>WBS 3</b> | <b>WBS 4</b> | <b>WBS 5</b> |
| WBS #                      | 46325.3.1        |              |              |              |              |

Bid Amount – Contract Bid Amount  
 Current Overrun – use Overrun report to determine anticipated total contract overrun on the overall project. WBS breakdown may need to be estimated if you have multiple WBSs. This field is also automatically populated in the Overrun field on the latest estimate.

Spent to Date – Expenditures to Date  
 Amount to Spend – Total Amount left to spend to the contractor

## Checking Budget – Contract Information

| Contract: C204291              |                    | Contractor: WATSON CONTRACTING INC |                   | Status: Accepted |                         |                 |                          |
|--------------------------------|--------------------|------------------------------------|-------------------|------------------|-------------------------|-----------------|--------------------------|
| Description (nickname): NC 175 |                    |                                    |                   |                  |                         |                 |                          |
| WBS                            | Federal Aid Number | TIP                                | Original LI Total | Line Item Total  | Amount on Last Estimate | Amount to Date  | Revolving                |
| 46325.3.1                      | STATE FUNDED       | R-5742                             | \$19,735,711.70   | \$19,917,071.30  | \$23,859,956            | \$22,309,867.35 | <input type="checkbox"/> |
| 50562                          |                    |                                    | \$0.00            | \$46,667.87      | \$0.00                  | \$0.00          | <input type="checkbox"/> |

  

| Line Item | Contract Adj | Description                     | UOM | Non-Part | Quantity    | Unit Price     | Amount         |
|-----------|--------------|---------------------------------|-----|----------|-------------|----------------|----------------|
| 1         |              | MOBILIZATION                    | LS  |          | 1.000       | \$900,000.0000 | \$900,000.00   |
| 1SA23     |              | MOBILIZATION                    | LS  |          | 1.000       | \$12,600.0000  | \$12,600.00    |
| 2         |              | CONSTRUCTION SURVEYING          | LS  |          | 1.000       | \$175,000.0000 | \$175,000.00   |
| 2SA8      |              | CONSTRUCTION SURVEYING          | LS  |          | 1.000       | \$12,500.0000  | \$12,500.00    |
| 3         |              | CLEARING & GRUBBING             | LS  |          | 1.000       | \$750,000.0000 | \$750,000.00   |
| 4         |              | SUPP CLEARING & GRUBBING        | ACR |          | 1.000       | \$7,000.0000   | \$7,000.00     |
| 5         |              | UNCLASSIFIED EXCAVATION         | CY  |          | 111,000.000 | \$13.0000      | \$1,443,000.00 |
| 5SA8      |              | UNCLASSIFIED EXCAVATION         | CY  |          | -806.000    | \$13.0000      | (\$10,478.00)  |
| 6         |              | UNDERCUT EXCAVATION             | CY  |          | 5,200.000   | \$20.0000      | \$104,000.00   |
| 7         |              | DRAINAGE DITCH EXCAVATION       | CY  |          | 5,460.000   | \$6.0000       | \$32,760.00    |
| 8         |              | BERM DITCH CONSTRUCTION         | LF  |          | 730.000     | \$3.2500       | \$2,372.50     |
| 9         |              | REMOVAL OF EXT ASPHALT PVMT     | SY  |          | 4,820.000   | \$6.0000       | \$28,920.00    |
| 10        |              | SELECT GRANULAR MATL, CLASS III | CY  |          | 600.000     | \$65.0000      | \$39,000.00    |
| 11        |              | SELECT GRANULAR MATERIAL        | CY  |          | 1,100.000   | \$65.0000      | \$71,500.00    |

Use Review WBS Details window – under Functions, Contract Maintenance, Review WBS Details

Original LI Total – Reflects Contract WBS Bid amount. If there are multiple WBS, you can see how the funding is broken down

Amount to Date – Reflects how much has been spent to date on each WBS. This does not include any estimate that has not been paid in HICAMS.



## Checking Budget - Overrun

Select A Report

| Report Name                                      | Contract | Estimate | Description |
|--|----------|----------|-------------|
| Assessment Review Report                         |          |          |             |
| Concrete Cylinder Test Results                   |          |          |             |
| Concrete Pavement Report                         |          |          |             |
| Contract BOM Report                              |          |          |             |
| Contract Claims                                  |          |          |             |
| Contract Estimate Fiscal Overrun/Underrun Report |          |          |             |
| Contract Level of Service Report                 |          |          |             |
| Contract Line Item Quantity Report               |          |          |             |
| Contract Overrun/Underrun Computation Report     |          |          |             |
| Contract Progress Report                         |          |          |             |
| Contract Time Extensions Report                  |          |          |             |
| Contract Tracking Approval Report                |          |          |             |
| DBE Payment Report                               |          |          |             |
| Density Asphalt % QA/QC                          |          |          |             |
| Density Asphalt QA Summary                       |          |          |             |
| Density Asphalt QC Lots                          |          |          |             |
| Density Asphalt QC Lots Cumulative Averages      |          |          |             |
| Density Asphalt QC Summary                       |          |          |             |
| Density Other Summary                            |          |          |             |
| Documentation for Negotiated Prices              |          |          |             |
| Field Inspection Reports                         |          |          |             |

6 of 54 Rows

Generate Reset

Contract Estimate Fiscal Overrun/Underrun Report provides itemized review of projected overruns on a project

To access this – Inquiries, Standard Reports, Contract Estimate Fiscal Overrun/Underrun Report

# Checking Budget - Overrun

| Contract: C203565 |               | Estimate: 61                          | From:           | Thru: 11/24/2021 | Contract Bid Amount: \$12,949,964.50 |                |              |          |                   |                   |
|-------------------|---------------|---------------------------------------|-----------------|------------------|--------------------------------------|----------------|--------------|----------|-------------------|-------------------|
| Line              | Contract Adj. | Description                           | Unit of Measure | Plan Quantity    | Unit Price                           | Total Quantity | Total Amount | Comp Ind | Over/Under Amount | Actual O/U Amount |
| 1                 |               | MOBILIZATION                          | LS              | 1.000            | \$625,000.0000                       | 1.00000        | \$625,000.00 |          | \$0.00            | \$0.00            |
| 2                 |               | CONSTRUCTION SURVEYING                | LS              | 1.000            | \$150,000.0000                       | 1.00000        | \$150,000.00 |          | \$0.00            | \$0.00            |
| 3                 |               | REINF BRG APPR ***** [(21+74.92 -L-)] | LS              | 1.000            | \$68,580.0600                        | 1.00000        | \$68,580.06  |          | \$0.00            | \$0.00            |
| 4                 |               | SUPP CLEARING & GRUBBING              | ACR             | 1.000            | \$8,000.0000                         | 0.00000        | \$0.00       |          | \$0.00            | \$0.00            |
| 5                 |               | UNDERCUT EXCAVATION                   | CY              | 1,000.000        | \$4.0000                             | 529.68000      | \$2,118.72   |          | \$0.00            | \$0.00            |
| 6                 |               | GRADING                               | LS              | 1.000            | \$815,000.0000                       | 1.00000        | \$815,000.00 |          | \$0.00            | \$0.00            |
| 7                 |               | BORROW EXCAVATION                     | CY              | 43,000.000       | \$1.0000                             | 43,000.00000   | \$43,000.00  |          | \$0.00            | \$0.00            |
| 8                 |               | SELECT GRANULAR MATERIAL              | CY              | 1,000.000        | \$3.0000                             | 0.00000        | \$0.00       |          | \$0.00            | \$0.00            |
| 9                 |               | GEOTEXTILE SOIL STABILIZATION         | SY              | 2,470.000        | \$2.2100                             | 200.00000      | \$442.00     |          | \$0.00            | \$0.00            |
| 10                |               | TEMPORARY SHORING                     | SF              | 17,660.000       | \$10.0000                            | 12,468.40000   | \$124,684.00 |          | \$0.00            | \$0.00            |
| 11                |               | FND CONDIR MATL MINOR STRS            | TON             | 437.000          | \$29.6000                            | 0.00000        | \$0.00       |          | \$0.00            | \$0.00            |
| 12                |               | FND CONDIR GEOTEXTILE                 | SY              | 2,465.000        | \$3.2000                             | 0.00000        | \$0.00       |          | \$0.00            | \$0.00            |
| 13                |               | 15" DRAINAGE PIPE                     | LF              | 144.000          | \$38.6200                            | 0.00000        | \$0.00       |          | \$0.00            | \$0.00            |
| 14                |               | 15" RC PIPE CULV III                  | LF              | 324.000          | \$55.1000                            | 638.00000      | \$35,153.80  |          | \$17,301.40       | \$17,301.40       |
| 15                |               | 15" RCP CULV CLASS IV                 | LF              | 2,060.000        | \$76.5200                            | 1,767.50000    | \$135,249.10 |          | \$0.00            | \$0.00            |
| *                 |               | 18" RCP CULV CLASS IV                 | LF              | 4.000            | \$104.8100                           | 10.00000       | \$1,048.10   |          | \$628.86          | \$628.86          |
| 17                |               | PIPE REMOVAL                          | LF              | 483.000          | \$39.5500                            | 514.81000      | \$20,360.74  |          | \$1,258.09        | \$1,258.09        |
| 18                |               | SHALLOW UNDERCUT                      | CY              | 1,470.000        | \$10.0000                            | 0.00000        | \$0.00       |          | \$0.00            | \$0.00            |
| 19                |               | CLASS IV SUBGRD STABILIZATION         | TON             | 2,646.000        | \$15.0000                            | 0.00000        | \$0.00       |          | \$0.00            | \$0.00            |
| 20                |               | AGGREGATE BASE COURSE                 | TON             | 1,400.000        | \$33.7600                            | 0.00000        | \$0.00       |          | \$0.00            | \$0.00            |
| 21                |               | INCIDENTAL STONE BASE                 | TON             | 500.000          | \$31.4300                            | 424.31000      | \$13,336.06  |          | \$0.00            | \$0.00            |
| 22                |               | INCIDENTAL MILLING                    | SY              | 640.000          | \$7.2500                             | 1,176.53000    | \$8,529.84   |          | \$3,889.84        | \$3,889.84        |
| 23                |               | ASP CONC BASE CRS B25.0C              | TON             | 8,825.000        | \$48.5000                            | 3,685.53000    | \$178,748.21 |          | \$0.00            | \$0.00            |
| 24                |               | ASP CONC INTR CRS I19.0C              | TON             | 2,300.000        | \$53.0000                            | 9,577.22000    | \$507,592.66 |          | \$385,692.66      | \$385,692.66      |
| 25                |               | ASP CONC SURF CRS S9.5C               | TON             | 4,850.000        | \$49.0000                            | 6,033.82000    | \$295,657.18 |          | \$58,007.18       | \$58,007.18       |
| 26                |               | ASP FOR PLANT MKX                     | TON             | 785.000          | \$50.0000                            | 934.17800      | \$0.00       |          | \$82,047.90       | \$82,047.90       |
|                   |               | ORIGINAL AC PRICE                     |                 |                  | \$550.0000                           | 198.37700      | \$109,107.35 | Y        | \$0.00            | \$0.00            |

\* indicates a minor line item which has overrun by more than 100%  
 \*\* indicates a major line item which has overrun by more than 15%

- Report includes itemized breakdown of all line items.
- If an item has overrun, you will see the calculation
- If you mark an item as complete, it will underrun the line item
- Automatically takes into account AC and fuel adjustments
- Supplemental agreements are automatically overruns. Exception: SA that delete/reduce work are not calculated
- If you have these items, you need to go in and underrun the line code item under View Line Item Details or provide a comment to change overrun totals on estimate

# Checking Budget - Overrun

- Contract Fiscal Over/Underrun Amount – How much you will overrun at end of contract

| Contract: C203565                        |               |  | Estimate: 61    | From:         | Thru: 11/24/2021                                | Contract Bid Amount: \$12,949,964.50                     |                |  |                   |                   |
|--|---------------|--|-----------------|---------------|---|--|----------------|--|-------------------|-------------------|
| Line                                     | Contract Adj. | Description                                    | Unit of Measure | Plan Quantity | Unit Price                                      | Total Quantity   | Total Amount   | Comp Ind   | Over/Under Amount | Actual O/U Amount |
| 224                                      | SA11          | RESET EXISTING CHAIN LINK FENCE AT PERDUE      | LF              | 48.000        | \$22.0000                                       | 48.00000   | \$1,056.00     |  | \$1,056.00        | \$1,056.00        |
| 225                                      | SA11          | REMOVE EXCESS EXISTING CHAIN LINK FENCE AT PER | LF              | 210.000       | \$5.5000  | 210.00000  | \$1,155.00     |  | \$1,155.00        | \$1,155.00        |
| 227                                      | C5            | Stage II Span B Girder Delay Due To RR         | DOL             | 106,514.550   | \$1.0000  | 106,514.55000  | \$106,514.55   |  | \$106,514.55      | \$106,514.55      |
| 228                                      | SA15          | REMOVE EXISTING CONCRETE ISLAND                | SY              | 105.000       | \$68.1063                                       | 105.03000  | \$7,153.20     |  | \$7,153.20        | \$7,153.20        |
| 229                                      | C6            | Stage I Span B Girder Delay Due To RR          | DOL             | 216,768.790   | \$1.0000  | 216,768.79000  | \$216,768.79   |  | \$216,768.79      | \$216,768.79      |
| *  | 230           | OTH1   | Rounding Error  | DOL           | 0.000   | \$1.0000   | 0.01000        |  | \$0.01            | \$0.01            |
| 231                                      | SA16          | 48" CHN LK TERM POST BRACKET CONN              | EA              | 2.000         | \$345.0000                                      | 2.00000  | \$690.00       |  | \$690.00          | \$690.00          |
| 232                                      | SA17          | WCR CHANGE AT -EY4-                            | LS              | 1.000         | \$19,806.4300                                   | 1.00000  | \$19,806.43    |  | \$19,806.43       | \$19,806.43       |
| 233                                      | SA18          | SUBDRAIN CONSTRUCTION (SOUTHBOUND US-29/601    | LS              | 1.000         | \$59,150.5300                                   | 1.00000  | \$59,150.53    |  | \$59,150.53       | \$59,150.53       |
| 234                                      | C16           | Settlement and Release                         | DOL             | 525,000.000   | \$1.0000  | 525,000.00000  | \$525,000.00   | Y  | \$525,000.00      | \$525,000.00      |
| <b>Total LI Overrun/Underrun Amount:</b> |               |  |                 |               | \$2,225,426.58                                  | <b>Total Actual LI Over/Under Amount: \$2,224,427.09</b> |                |  |                   |                   |
| <b>Fuel Adjustment Amount:</b>           |               |  |                 |               | (\$23,173.94)                                   |  |                |  |                   |                   |
| <b>Overrun/Underrun PCT: 17.01%</b>      |               |  |                 |               | <b>Contract Fiscal Overrun/Underrun Amount:</b> |  | \$2,202,252.64 | <b>Contract Actual Over/Under Amount: \$2,201,253.15</b> |                   |                   |

- Contract Actual Over/Underrun Amount – how much you are overrunning at time of report
- May need to estimate how much overrun is going to each WBS. Recommend using % of each WBS contract amount/expenditures unless you know one WBS has specific expenditures (major SAs/claims/etc)

## Managing Completed Items

| Complete                            | Line Item | Cont Adj | Description                        | UOM | Quantity  | Unit Price     | Amount       |
|-------------------------------------|-----------|----------|------------------------------------|-----|-----------|----------------|--------------|
| <input type="checkbox"/>            | 1         |          | MOBILIZATION                       | LS  | 1.000     | \$335,000.0000 | \$335,000.00 |
| <input checked="" type="checkbox"/> | 2         |          | BORROW EXCAVATION                  | CY  | 1,312.000 | \$26.0000      | \$34,112.00  |
| <input type="checkbox"/>            | 3         |          | SOIL CEMENT BASE FULL DEPTH RECLAS | SY  | 8,840.000 | \$4.7000       | \$41,548.00  |

  

|                                       |             |                                     |                              |
|---------------------------------------|-------------|-------------------------------------|------------------------------|
| General                               | Status      | WBSs                                | Subcontracts                 |
| <b>Line Item: 2</b>                   |             | <b>Unit of Measure: Cubic Yards</b> |                              |
| <b>Contract Adjustment:</b>           |             | <b>Spec Book Section: 230</b>       |                              |
| <b>Quantity:</b>                      | 1,312.000   | <b>Item Nbr:</b>                    | 0106000000-E                 |
| <b>Unit Price:</b>                    | \$26.0000   | <input type="checkbox"/>            | <b>Major Line Item</b>       |
| <b>Amount:</b>                        | \$34,112.00 | <input type="checkbox"/>            | <b>Specialty Line Item</b>   |
|                                       |             | <input type="checkbox"/>            | <b>AC Price Adjustment</b>   |
|                                       |             | <input checked="" type="checkbox"/> | <b>Fuel Price Adjustment</b> |
| <b>Description: BORROW EXCAVATION</b> |             |                                     |                              |
|                                       |             | <b>Fuel Factor:</b>                 | 0.290                        |

- The complete column has been added for the RE office to mark an item complete once the contractor has finished all work associated with the line item. Once you mark the item as complete, HICAMS will recognize that the item can be underrun if the quantity is less than original bid quantity. Any items eliminated by SA should be marked as complete to underrun them.
- Make sure to click the save button once you mark items as complete.

# Checking Budget

|                           |                  |       |       |       |       |       |       |       |       |        |
|---------------------------|------------------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| <b>SAP</b>                | WBS 1            | WBS 2 | WBS 3 | WBS 4 | WBS 5 | WBS 6 | WBS 7 | WBS 8 | WBS 9 | WBS 10 |
| WBS #                     | 46325.3.1        |       |       |       |       |       |       |       |       |        |
| Funding Approved          | \$ 21,300,000.00 |       |       |       |       |       |       |       |       |        |
| Expenditures:             | \$ 16,040,246.96 |       |       |       |       |       |       |       |       |        |
| Funding Available         | \$ 5,259,753.04  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -   |
| <b>Other Expenditures</b> | WBS 1            | WBS 2 | WBS 3 | WBS 4 | WBS 5 | WBS 6 | WBS 7 | WBS 8 | WBS 9 | WBS 10 |
| WBS#                      | 46325.3.1        |       |       |       |       |       |       |       |       |        |

SAP Expenditures – use ZPSR18 report in SAP to determine approved funding and expenditures. Run the report for each WBS on the contract

Funding Approved – Amount of Funding Available for this WBS.

Expenditures – Total Expenditures to date on the WBS

Funding Available – Spreadsheet calculates the amount of funding left for the WBS

If there is insufficient funding (Contract Amount + 15%) when you run this report the first time, contact planning and programming office to determine what needs to be done

**TIP EXECUTIVE SUMMARY REPORT**

TIP Executive Summary Report  
 Transaction Code: ZPSR18  
 Date: 06/15/2021  
 Time: 16:42:51  
 From WBS Elem.: 46325.3.1  
 Amounts in \$

| TIP subno.        | Phase ID | Phase Descr  | Funding       | Funding date | Expenditures  | Commitments  | Unencumbered Balance | WBS elem. | Description                                |
|-------------------|----------|--------------|---------------|--------------|---------------|--------------|----------------------|-----------|--|
| R-5742            | 0300     | Construction | 6,764,000.00  | 02/11/2019   |               |              |                      | 46325.3.1 | NC 175 - FROM GEORGIA STATE LINE TO US 64, |
|                   |          |              | 7,268,000.00  | 02/13/2019   |               |              |                      |           |  |
|                   |          |              | 7,268,000.00  | 02/13/2019   |               |              |                      |           |  |
|                   |          |              |               | 09/05/2019   |               |              |                      |           |  |
|                   |          |              | 6,000,000.00  | 09/05/2019   |               |              |                      |           |  |
|                   |          |              | 6,000,000.00  | 09/05/2019   |               |              |                      |           |  |
|                   |          |              |               | 05/08/2020   |               |              |                      |           |  |
|                   |          |              |               | 07/28/2020   |               |              |                      |           |  |
|                   |          |              | 432,860.07    | 09/08/2020   |               |              |                      |           |  |
|                   |          |              | 432,860.07    | 09/09/2020   |               |              |                      |           |  |
|                   |          |              | 12,270,382.90 | 11/10/2020   |               |              |                      |           |  |
|                   |          |              | 12,270,382.90 | 11/10/2020   |               |              |                      |           |  |
|                   |          |              | 1,000,000.00  | 06/14/2021   |               |              |                      |           |  |
|                   |          |              | 1,000,000.00  | 06/14/2021   |               |              |                      |           |  |
|                   |          |              |               |              | 16,040,246.96 | 5,787,004.35 | 527,251.31-          |           |  |
|                   | 0300     |              | 21,300,000.00 |              | 16,040,246.96 | 5,787,004.35 | 527,251.31-          |           |  |
| R-5742            |          |              | 21,300,000.00 |              | 16,040,246.96 | 5,787,004.35 | 527,251.31-          |           |  |
| TIP number R-5742 |          |              | 21,300,000.00 |              | 16,040,246.96 | 5,787,004.35 | 527,251.31-          |           |  |
|                   |          |              | 21,300,000.00 |              | 16,040,246.96 | 5,787,004.35 | 527,251.31-          |           |  |

## Checking Budget

| Other Expenditures       | WBS 1           | WBS 2 | WBS 3 | WBS 4 | WBS 5 | WBS 6 | WBS 7 | WBS 8 | WBS 9 | WBS 10 |
|--------------------------|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| WBS#                     | 46325.3.1       |       |       |       |       |       |       |       |       |        |
| Spent to Date:           | \$ 2,415,954.30 |       |       |       |       |       |       |       |       |        |
| Time to Date (In Months) | 26              |       |       |       |       |       |       |       |       |        |
| Average Per Month        | \$ 92,921.32    |       |       |       |       |       |       |       |       |        |
| Time Left (In Months)    | 12              |       |       |       |       |       |       |       |       |        |
| Amount to Spend Other:   | \$ 1,115,055.83 | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ -   |

Other expenditures – All other expenditures that are charged to the WBS. This can be staffing, administrative costs, or any other miscellaneous costs

The spent to date – SAP expenditures to date minus how much you have paid to the contractor. This should automatically calculate

You will need to enter number of months to date. Spreadsheet will automatically calculate an average expenditures for each month.

You will need to enter how many more months are left on the contract until project acceptance

Spreadsheet will automatically estimate how much more funding is needed for other expenditures using average monthly expenditures times number of months

## Checking Budget – Summary Section

|                        |           |              |          |          |          |          |          |          |          |          |        |
|------------------------|-----------|--------------|----------|----------|----------|----------|----------|----------|----------|----------|--------|
| Amount to Spend Other: | \$        | 1,115,055.83 | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -   |
| <b>Summary</b>         | WBS 1     |              | WBS 2    | WBS 3    | WBS 4    | WBS 5    | WBS 6    | WBS 7    | WBS 8    | WBS 9    | WBS 10 |
| WBS#                   | 46325.3.1 |              |          |          |          |          |          |          |          |          |        |
| Funding Available:     | \$        | 5,259,753.04 |          |          |          |          |          |          |          |          |        |
| Amount Left to Spend   | \$        | 7,984,749.33 |          |          |          |          |          |          |          |          |        |
| Funding Needed         | \$        | 2,724,996.29 | No Funds | No Funds | No Funds | No Funds | No Funds | No Funds | No Funds | No Funds | No Fun |

Funding Available – How much funding is available. This is directly from SAP calculations

Amount Left to Spend – How much more is needed to build project. This adds HICAMS left to spend and Other Expenditures Amount to Spend.

Funding Needed – How much additional funded is needed to complete project. If no funding is needed, spreadsheet will say “No Funds Needed”

## Budget Checks



Budgets should be checked on regular basis when estimates are paid, supplemental agreements are adding work, or when claims are approved.

Consult with Division personnel when you know additional funds will be needed. Division may have conversations with funding folks to determine best time to request additional funds based on budget authority

If project needs to go into overdraft – don't wait for AFRA approval to pay the contractor. Request permission to go into overdraft while the AFRA request is in process.



**Thank you!**

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