



Highway Maintenance Manual
Chapter 02 Administration
Section 25 Cost Invoicing
Subject 15 Invoice Payment Process

Bureau of Highway Maintenance
June 2017

1.0 Invoice Payment Process

The county shall submit certified true and accurate monthly invoices to the Regional Maintenance Office, within one month of the period during which the work was performed as required by s. 84.07(2), Wis. Stats.

The regional office should complete its review of an invoice and forward it to the Bureau of Business Services, Expenditure and Accounting Section for payment within fourteen (14) working days of receipt of the invoice from the county.

Payments shall be made after verification of invoices by the regional office. All payments for services rendered are subject to audit by the department.

2.0 Regional Maintenance Office Financial Specialist

1. Date stamp county monthly report of expenditure/invoice upon receipt.
2. Review county invoice for:
 - a. Authorization for project ID's.
 - b. County, month, year, project ID, and cost codes, and distribution codes for each summary sheet.
 - c. Project ID's on summary sheet and compare with Project ID's on detailed sheets.
 - d. County signatures and correct dates on cover sheet.
3. Any discrepancies or billing errors identified in the cursory review should be noted on the invoice and the county should be contacted for clarification and/or corrections if the billing errors or discrepancies identified can be easily remedied.
4. The invoice (cover sheet and statement of expenditures/maintenance invoice sheets) and construction monthly invoice sheets and damage claim documents should be distributed to the designated regional maintenance section staff to review for accuracy, completeness and reasonableness of costs in relation to the nature and extent of the work or services performed.
5. Invoices should to be entered into Highway Maintenance System (HMS) prior to being submitted to the Bureau of Business Services for payment.
6. After receipt of the necessary approval and signature from the Regional Maintenance Supervisor, the Operations Chief or authorized WisDOT representative, forward the invoice summary sheets (maintenance invoice cover sheet), construction invoice cover sheet and the complete invoice for special project IDs, such as AVL-GPS, Adopt-a-Highway, LFA, and TMA's, via inter-departmental mail to the Bureau of Business Services, Expenditure and Accounting Section. The documentation should be submitted within 14 working days of receipt from the regional maintenance office.

A copy of the coversheet, invoice and supporting documentation shall remain at regional maintenance office.

3.0 Designated Regional Maintenance Section Staff (Regional Maintenance Engineer, Engineering Specialist, and/or Maintenance Supervisor)

1. Review county invoice for:

- a. Equipment and machinery used.
 - i. Reviewer should be familiar with the type of equipment, hours of use and corresponding charges associated with work performed on a project.
 - ii. Proper and consistent reporting of equipment costs and actual hours of operation. (See HMM 02-20-65.)
 - iii. Equipment/machinery classifications, rates and extensions. (See HMM 02-25-50, HMM 02-25-55, and HMM 02-25-60.)
 - iv. Mileage rates and extensions.
 - v. Rental rates should **not** be charged to the state for the use of state financed equipment.
 - b. The amount and type of materials used.
 - c. The hours worked by named county employees, including overtime.
 - i. Reviewer should be familiar with the general hours worked and corresponding labor charges associated with work performed on a project.
 - ii. If county employees are identified by an employee number on the invoice, a list of employee names and corresponding employee's number shall be provided by the county to the regional maintenance office.
 - d. The correct charges for administrative, fringe benefit and small tools rates.
 - e. Charges are made to the correct project ID and activity code, and are consistent with the actual work performed during the month the charges were incurred.
 - f. Training costs. (See HMM 02-20-90 Employee Training)
 - g. Charges to other counties.
 - h. Materials and rented equipment costs for compliance with HMM 02-25-05 and HMM 02-25-10.
 - i. The date when the invoice was received from the county.
 - j. Basic Allowance and Superintendent's Time and Expense.
 - i. The state's share for reimbursement of supervision time, travel and other incidentals shall be a percentage of the total county's supervision cost as mutually agreed upon by the county and the department as described in HMM 02-20-75.
 - ii. Patrol Superintendent vehicle, Class 120, classified equipment rate.
 - k. Incidental labor rates and extensions.
2. If any items or charges are identified as needing further review or correction, the designated regional staff person will notify the county in writing of any items cited for review or correction.
 - a. Upon notification of the need for further review, clarification, or an error on the invoice, the county will promptly provide clarification and/or correct the charging error.
 - b. In the event of a dispute, any undisputed portion of the invoice should be submitted for processing. Later, when the disputed portion is resolved, any unpaid but resolved portions should be included in the following month's invoice or a separate invoice can be forwarded for processing of any unpaid but resolved portions.
 3. Upon completion of review, forward the invoice to the Maintenance Supervisor, Operations Chief or authorized WisDOT representative for review, final approval, and signature.

4.0 Bureau of Business Services, Expenditure and Accounting Section

1. Date stamp invoice summary sheets (cover sheets) upon receipt.
2. Verify purchase order numbers on the invoice summary sheets and verify enough money is encumbered to pay the invoice.
3. Prepare automated voucher for payment to the county.
4. File the invoice. (See the RDA requirements.)

5.0 Sample Invoice Review Checklist

The sample Invoice Checklist shown in [Attachment 1.0](#), is a tool intended to provide guidance for reviewing of county invoices. It provides a framework of guiding principles.

It is a sample only and it should be used to assist with the review of invoices for accuracy, completeness and reasonableness of costs in relation to the nature and extent of the work or services performed.

LIST OF ATTACHMENTS

[Attachment 1.0](#) Invoice Checklist



Invoice Checklist

Cover sheet includes the following:

YES NO NOTES

- | | | | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Date received |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Proper calendar year |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Proper month |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Correct county |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | County commissioner signature and date |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Proper format to include: list of project ID's with costs, breakdown of costs (by labor, fringe, small tools, equipment, materials, administrative support, and misc.), journal entries by date, reference, and amount. |

“Detailed Statement of Expenditures” submitted, and includes the following:

YES NO NOTES

- | | | | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Labor breakdown by employee, hours, rate, total, activity code, fringe benefits, and labor subtotal. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Equipment breakdown by equipment and classification, unit number, quantity (hours), rate total, activity code, and equipment subtotal. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Material breakdown by material type, unit of measure, quantity, rate, total, activity code, and material subtotal. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Correct administration fees (HMM 02-20-25). |



The following items should be reviewed carefully:

YES NO NOTES

- Project ID's are valid from RMA.
- TMA's DMA's and LFA's are valid for the current calendar year.
- Activity codes are valid for corresponding Project ID's. (HMM 02-25-01)
- Monthly total is reasonably close to monthly allocations.
- Accumulated project expenditures are in-line for the year.
- Spot checked equipment rates to verify in-line with Highway Maintenance Manual. (HMM 02-25-50, HMM 02-25-55, and HMM 02-25-60)
- Labor, especially overtime appears reasonable.
- Rate for Patrol Superintendent vehicle, Class 120, is correct.
- Patrol Superintendent percentage is correct per RMA.
- Patrol Superintendent replacement as per HMM 02-20-75.
- Phone charges are reasonable.
- Night watchman (where applicable) charged correctly. DOT pays a maximum of up to 50%, Nov 1 to April 1. (HMM 06-10-05)
- Equipment storage costs charged correctly (April).
- All expenditures appear reasonable.



Detail breakdowns should be checked for any special type of billings (HMM Chapter 02), such as:

YES NO NOTES

- | | | | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Reimbursements: Snow fence, winter availability rates, and any other rates identified in HMM Chapter 02. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Any TMA type work submitted; check for the same details as above. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Any other contacts: TMA, LFA, DMA
Check for a signed agreement, projects are authorized and valid and that a copy of the agreement was sent to BBS. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Damage claim work and supporting documentation. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Once everything has been checked, make sure you initial and date in the upper right corner in the space provided. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Recommend Signature? |

***NOTES / REMARKS:**