

West Virginia Division of Highways  
Administrative Operating Procedures  
Section II, Chapter 4

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Section Title:     ACCOUNTING

Chapter Title:    MISCELLANEOUS RATES

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- I.     ADMINISTRATIVE (OVERHEAD) RATE
- II.    ADMINISTRATIVE RATES
- III.   ADMINISTRATIVE CHARGES FOR WATER/SEWER  
INSTALLATION ON DOH RIGHTS OF WAY
- IV.    RETURNED CHECK FEE

I.     **ADMINISTRATIVE (OVERHEAD) RATE**

Effective: 7/31/2003

Finance Division is the office of responsibility for developing the Administrative Rate. This rate is to be calculated and revised as soon as possible after the issuance of the official DOH financial statement for each fiscal year.

The administrative percentage rate is to be used to determine administrative or overhead billing costs incurred by the Department for the sale of materials and supplies to outside agencies and for work performed on the behalf of others – Reimbursable Authorization Projects.

II.    **ADMINISTRATIVE RATES**

<u>Type</u>	<u>Rate</u>	<u>Eff. Date</u>
Reimbursable Authorizations	10%	3/1/88
Sales to Outside Agencies "AG – R" Authorizations	10%	8/3/90

III. **ADMINISTRATIVE CHARGES FOR WATER/SEWER  
INSTATLLATION ON DOH RIGHTS OF WAY**

Inspection of permits to install water lines (for one or two water lines)	- 43¢ per lineal foot
Inspection of permits to install sewer lines (for one or two sewer lines)	- 80¢ per lineal foot
Inspection of permits to install <b>one</b> water line and <b>one</b> sewer line in the <b>same</b> trench	- \$1.00 per lineal foot

IV. **RETURNED CHECK FEE**

Effective: 7/31/2003

The Division of Highways charges a \$15.00 fee for all returned checks. This applies to all checks made payable to the Department of Transportation/Division of Highways, including checks written by DOH employees that are returned by the bank to the DOH when presented for payment. The \$15.00 fee will be deposited to authorization RRR3811, Other Income.