

West Virginia Division of Highways  
Administrative Operating Procedures  
Section II, Chapter 12

---

SECTION TITLE: ACCOUNTING

CHAPTER TITLE: EXPENDITURES ON TAKE-UP (CLOSED)  
FEDERAL AID PROJECTS

---

- I. [INTRODUCTION](#)
- II. [DUTIES AND RESPONSIBILITIES](#)
- III. [PROCESSES](#)

I. **INTRODUCTION**

Republished: 11/1/2000

Effective: 11/1/80

The purpose of this procedure is to establish the guidelines governing the control and processing of Right-of-Way expenditures on "Take-Up" (closed) Federal Aid Projects.

All expenditures will be charged to Take-Up Projects for Interstate and Appalachian, by route identification and other projects by fund.

II. **DUTIES AND RESPONSIBILITIES**

Right-of-Way Division, Program Administration Division, and Finance Division will process all Federal documents to the Federal Highway Administration to secure Federal Authorizations and Federal Agreements for all Take-Up Projects for each program term, as follows:

**Right-of-Way Division:**

Prepare all invoices and transmit them to Finance Division.

**Finance Division:**

Secure payment of all invoices and incorporate all charges into the Authorization System.

Close and prepare final vouchers for each Take-Up (Closed) Project at the close of the program term.

Close and prepare final vouchers for all Take-Up Projects approved and maintained during the program term.

Charges other than acquisition and incidental costs will not be allowed on Take-Up Projects.

### III. **PROCESSES**

Republished: 11/1/2000

Effective: 11/1/80

Following is a step-by-step process for the securing of Federal funds, authorizing, invoicing, and closing of Take-up Projects.

- **Right-of-Way Division** prepares a memorandum requesting a Take-Up Project to be authorized, and transmits same to Program Administration Division.
- **Program Administration Division** will review memorandum and secure approval of the Program Review Committee, before forwarding to the Right-of-Way Division.
- **Right of Way Division** prepares a State Authorization (Form BF-98), along with a Detailed Estimate, and transmits both to Finance Division.
- **Finance Division** will review Detailed Estimate, enter information into FHWA Federal Management Information System (FMIS), and obtain FHWA approval.
- **Federal Highway Administration** will approve the project in FMIS.
- **Program Administration Division** upon receipt of the Federal Authorization will release State Authorization (Form BF-98).
- **Right-of-Way Division**, upon receipt of approved State Authorization (Form BF-98), will incur charges.
- **Finance Division**, upon receipt of approved State Authorization (Form BF-98) and Project Agreement, will insert the project into the Authorization System and set up the project in the Federal Aid Project files.
- **Right-of-way Division** will prepare invoices, which will show Take-Up project number and the Parent Project number, and transmit same to Finance Division.
- **Finance Division** will review and process the invoice for payment. The expenditure will be recorded on the Authorization System per entry in Accounts Payable.

At the close of each program term, a Final Voucher with an attached

recap of expenditures will be prepared by Finance Division and submitted to the Federal Highway Administration.

- **Finance Division** will then prepare a State Authorization (Form BF-98) closure, for processing.