Purpose
This policy defines the use of program and phase numbers for incidental costs incurred after a program has been closed.

Policy
A. The following program and phase numbers have been established to use with post-closure costs:

5RWPC 05E – Incidental Right of Way costs related to non-revenue generating parcels. (Refer to Right of Way Guide for Account Coding)

5FEDR 05E – Right of Way costs related to revenue-generating parcels originally acquired on Federal-aid program. (Refer to Right of Way Guide for Account Coding)

5AFED 02A – Post audit labor charges from Internal Audit.

7STAT 03C – Other incidental costs incurred after program closure and not related to labor or right of way costs.

B. For costs greater than $5,000, Project Accounting will reopen the original program and coordinate with Systems Planning and Programming for additional funding. This threshold does not apply to costs authorized under 5FEDR05E for revenue-producing parcels.

C. For a Federal-aid program, Systems Planning and Programming will determine if additional Federal funds will be requested. If the program is not approved for additional Federal funds, Project Accounting will charge the costs as ineligible to Federal-aid program.

D. Project Accounting should review quarterly expenses charged to these program numbers to ensure appropriateness.

E. Costs charged to these programs will be covered by the central contingency amount in the Statewide Transportation Improvement Program (STIP).