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COST VERIFICATION

Cost Verification Framework Guide

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2.0	This document has been reviewed and is fit for continued use. The content remains unchanged

Learning Legacy Document

Contents

1 Purpose of Guide	4
2 Objective of Cost Verification Framework	4
3 Methodology	4
3.1 Risk Diagnosis.....	4
3.2 Likely Existence of Risk.....	5
3.3 Likely Impact of Risk.....	5
3.4 Verification Testing	6
4 Data Field Headings	7
5 Risk Drivers	8
6 Reference Documents	13
7 Standard Forms / Templates	13
8 Appendix 1 Risk Based Methodology	14
9 Appendix 2 Data Requirements	15

1 Purpose of Guide

The purpose of this document is to provide guidance for the Cost Verification (CV) team to completing the Cost Verification Framework template.

2 Objective of Cost Verification Framework

The amount of expenditure on the Crossrail programme and limited Cost Verification resource available, requires the adoption of a risk-based approach in order to achieve sufficient coverage of the programme.

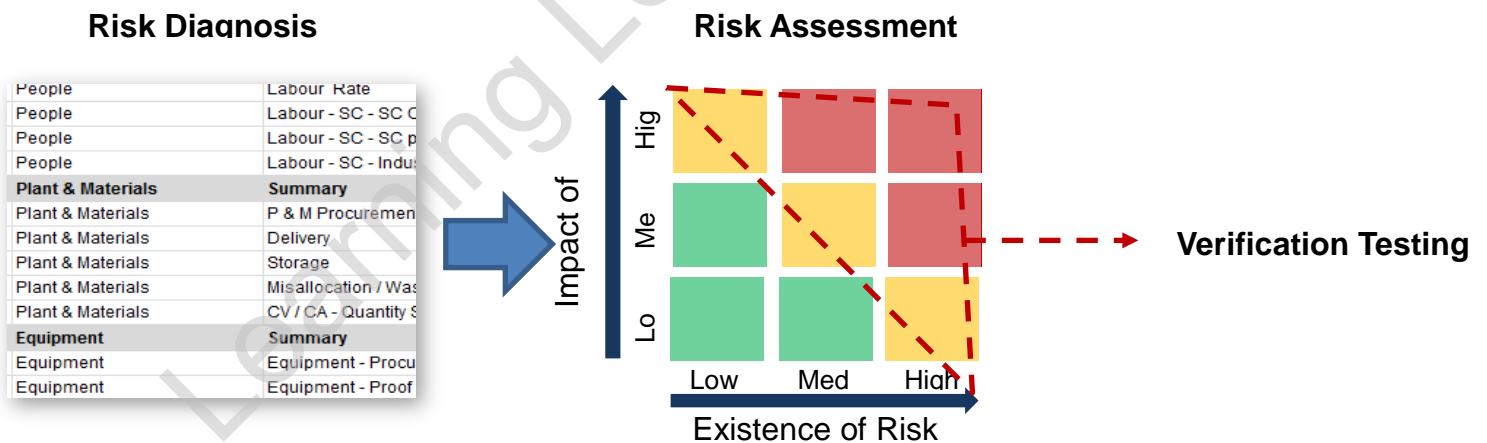
The Cost Verification Framework sets out the key Cost Verification risk areas to be tested on all NEC Option C and E contracts. The framework will drive:

- A consistent approach to Cost Verification
- Extensive verification with fewer resources
- Improved visibility of risk to senior management
- Improved visibility of value provided by the Cost Verification team

3 Methodology

The depth into which the risks are tested depends on the judgement of risk against each element of the framework. Where a low level of risk is identified, testing will be limited whereas high risk areas will be tested in detail.

Figure 1: Risk Based Method



3.1 Risk Diagnosis


During the first meeting with the Contractor, the Lead CV Analyst completes a questionnaire in order to gain an understanding of systems and processes. The CV Framework will help ensure that all areas of potential risk are enquired about at a high level during this process.

The Lead CV Analyst also collects data from the Contractor in order to establish key metrics that show symptoms of risk, for example spend by cost heading, benchmarking of rates and manning levels.

Risk Assessment


During the initial review of the Contractor's systems and processes the Lead CV Analyst will form a view of areas to focus on where there is a potential risk against each risk driver.

3.2 Likely Existence of Risk

-  **Green: low risk.** This rating indicates reasonable certainty that there is no material likelihood of the risk occurring.

Few risks will be rated low during the initial diagnosis, with some exceptions, for example if the Contract Data does not contain any rates for equipment then risk 3.09 will be green because there is no requirement for controls to implement the Contract Data rates correctly.

Risks rated green will generally not be tested any further unless evidence is subsequently found to suggest the risk rating should change.

-  **Amber: medium risk.** This rating indicates that insufficient evidence exists to rate the risk either low (green) or high (red).

The majority of risks will be rated amber following the risk diagnosis as certainty around the existence of risk will not normally be demonstrable until detailed testing is carried out. For example the Contractor may claim that all equipment is off-hired correctly, but until some testing has been carried out there will not be sufficient evidence to accept or reject this assertion.

Testing of amber risks will determine whether they should be upgraded to red/high risk and a larger sample selected for further testing, or downgraded to green/low risk.




-  **Red: high risk.** This rating indicates evidence that the risk exists.

Some risks will be assessed as high during the initial diagnosis. For example the Contractor has not implemented a biometrics/clock card system to control site access.

Red/high risks will be tested in detail to establish the value of the issue and/or corrective actions recommended to prevent future occurrence.

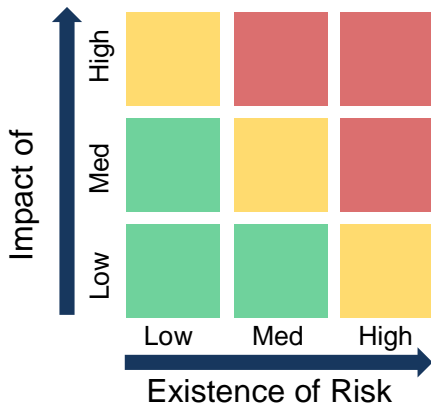
3.3 Likely Impact of Risk

Estimating the impact will often be a judgement based on the total spend against against the risk heading and the likely proportion of non-compliant expenditure.

-  **Green: low impact.** This rating indicates that the monetary impact of the risk, if it occurs is likely to be low; typically in the range £0 to £50,000.
-  **Amber: medium impact.** This rating indicates that the monetary impact of the risk, if it occurs is likely to be medium; typically in the range £50,000 to £100,000.
-  **Red: high impact.** This rating indicates that the monetary impact of the risk, if it occurs is likely to be high; typically £100,000+.

The overall risk assessment is established by plotting the risk existence assessment and risk impact assessment on the matrix below:

Figure 2 Risk Assessment Matrix



3.4 Verification Testing

The results of the risk assessment will then determine the ongoing verification testing to be carried out.

Green (low) risks are generally not be subject to further verification testing however the assessments of likely existence and impact are periodically reappraised.

Amber (medium) risks are subject to sample testing. The transaction population associated with the risk should be sampled (see separate guide to sampling). If high quality electronic data is available then 100% of transaction volume should be tested using IDEA.

Red (high) risks are generally subject to 100% testing, where feasible. In some cases where transaction volumes are particularly high and average values particularly low, for example out-of-pocket expenses, sampling may be the only cost-effective approach.

The verification testing will identify evidence to either prove or disprove the risk hypothesis.

If the risk is disproved or demonstrated to be of insignificant materiality the risk rating should be reduced to green (low).

If the verification testing is inconclusive the rating should be amber (medium) and further testing planned.

If the risk is proved, the rating should be increased to red (high) and corrective action identified and added to the Corrective Action Register. Corrective actions may be to add the item to the Not-Defined/Disallowed Cost Register, or if there is no proven cost impact, to make a change to a system or process to reduce the risk, for example setting up a temporary asset register in the approved format.

The testing could result in a not-Defined or Disallowed cost so it is important that the evidence supporting the challenge is robust as possible.

4 Data Field Headings

Guidance as to how to complete each field of the Risk Driver Framework is as follows:

Field	Description
Contract	The contract number of the contract e.g. C430.
Contractor	Name of the Contractor delivering the works e.g. Laing O'Rourke.
Responsible	Member of the CV team leading the CV reviews of the contract.
Contract Driver	The category (primarily the Schedule of Cost Component heading) under which the risk driver falls.
Risk Driver	The name of the risk driver (see explanations below).
Ref	The numeric reference of the risk driver.
Driver Type	Nature of the driver: <ul style="list-style-type: none"> • Process: a weakness in a system or process will result in a risk, for example, the Contractor does not reconcile timesheets to biometrics reports and there is therefore a risk that payroll errors could occur. • Benchmarking/trend: analysis of project data may illustrate symptoms of risk for example if staff rates are higher than benchmark.
Likely Existence	Blank = no testing carried out. Red/amber/green - see 3.2.
Likely Impact	Blank = no testing carried out. Red/amber/green - see 3.3.
Risk Rating Rationale	Brief summary of rationale behind risk ratings, based on Lead CV Analyst's knowledge of contract, the Contractor systems and processes and the findings of Contract Administration Cost Reviews (CACRs). References to the relevant CACR should be made.
Corrective Actions	Brief summary of the corrective action(s). References to the Corrective Action Tracker should be made.
AFC	Latest AFC value as reported by Prism.
Defined Cost	Latest Defined Cost value, obtained from most recent payment application-based on PBA expenditure at AFP assessment date (i.e. excluding forecasts).
Verified Cost	The approximate value of cost verified in relation to the Defined Cost above. This metric is not precise as some risks will test the same value and others will not be tested at all.
Coverage - Width	The approximate % of costs verified i.e. verified cost / Defined cost x 100.
Coverage - Depth	Blank = no testing carried out Red = controls review only Amber = substantive testing carried out – small sample size Green = substantive testing carried out - 100%/large sample size.
Disallowable - High	Enter all amounts in the Not-Defined/Disallowed Cost Register that have been agreed with the Contractor. This is the cumulative position on both amounts that have been credited back by the Contractor and amounts still outstanding to be credited back.
Disallowable -	Enter all amounts in the Not-Defined/Disallowed Cost Register that are

Field	Description
Medium	disputed by the contractor.
Disallowable - Low	Enter all amounts in the Not-Defined/Disallowed Cost Register that relate to unsubstantiated/temporarily disallowed costs.
Disallowable %	Proportion of high confidence disallowed cost as a proportion of the verified cost.

5 Risk Drivers

Ref	Category	Description	Explanation
1.01	People	Staff - Manning Level (Trend/benchmark)	Staffing volumes should be analysed to identify unusual trends e.g. flooding projects with Qs to drive CEs. <ul style="list-style-type: none"> Metrics such as Defined Cost/Staff Hours and relative % of different job roles to be calculated by Programme CV Analyst Area CV Analyst to compare roles to other projects (mindful of specific context of each project) and assess risk
1.02	People	Staff - Time and Attendance (Process)	The controls that the contractor has in place to substantiate time worked by staff e.g. <ul style="list-style-type: none"> Are there biometrics scanners? Are there electronic timesheets? What reconciliations to validate hours are carried out? Do systems demonstrate inside/outside Working Area, normal time/overtime? Are costs incurred in order to Provide the Works? Check duplication of employee time recovered under the People/Design/Manufacture and Fabrication cost heads
1.03	People	Staff – Recharge Process (Process)	The controls that the contractor has in place to pay staff correctly <ul style="list-style-type: none"> Is there an audit trail from timesheet to recharge invoice? Do payroll records reconcile to the bank account? The breakdown of payroll components. <ul style="list-style-type: none"> Is the contractor entitled to each payroll component in accordance with the SCC 1 People? E.g. pensions deficit, redundancy, bonuses
1.04	People	Staff – Rate (Trend/benchmark)	Rate list to be passed to Programme CV Analyst who will benchmark to other projects. Normalising of job roles necessary. <ul style="list-style-type: none"> Are the rates comparable to other projects? If not are the differences reasonably explained by the context or is there good/poor value?
1.05	People	Expenses (Process)	The controls in place to manage out-of-pocket expenses. Although typically low value, expenses are higher risk due to the opportunity for staff to make financial gains from spurious claims. <ul style="list-style-type: none"> Is there an adequate expenses policy in place? Does it conflict with the Schedule of Cost Components?

Ref	Category	Description	Explanation
			<ul style="list-style-type: none"> Is the system electronic or paper-based? Are costs incurred in order to Provide the Works?
1.06	People	People outside the working area, e.g. designers (Process)	<p>The controls in place to ensure that People are correctly charged in the context of their location.</p> <ul style="list-style-type: none"> People normally in the Working Area/not normally in the Working Area but working in the Working Area In-house design – may work outside working area but must have rates in the Contract Data
1.07	People	Labour - Manning level (Trend/benchmark)	<p>Labour volumes should be analysed to identify unusual trends e.g. unproductive time due to delay.</p> <ul style="list-style-type: none"> Metrics such as Defined Cost/Labour Hours and relative % of different job roles to be calculated by Programme CV Analyst <p>Area CV Analyst to compare roles to other projects (mindful of specific context of each project) and assess risk</p>
1.08	People	Agency Staff– Agreement (Process)	<p>Professional person e.g. QS - is temporary services agency agreement fit for purpose, following terms defined:</p> <ul style="list-style-type: none"> Rate Hours/day (specified in agreement) Working Area Contract Admin approval
1.09	People	Labour - Time approval (Process)	<p>The controls that the contractor has in place to substantiate time worked by labour e.g.</p> <ul style="list-style-type: none"> Are there biometrics scanners? Are there electronic timesheets? What reconciliations to validate hours are carried out? <p>Do systems demonstrate normal time/overtime?</p>
1.10	People	Labour Direct - Payroll process (Process)	<p>The controls that the contractor has in place to pay staff correctly</p> <p>Is there an audit trail from timesheet to payslip?</p> <p>Do payroll records reconcile to the bank account?</p> <p>The breakdown of payroll components. Is the contractor entitled to each payroll component in accordance with the SCC 1 People? E.g. pensions deficit, redundancy, bonuses</p>
1.11	People	Labour Rate (Trend/benchmark)	<p>Rate list to be passed to Programme CV Analyst who will benchmark to other projects. Normalising of job roles necessary.</p> <ul style="list-style-type: none"> Are the rates comparable to other projects? <p>If not are the differences reasonably explained by the context or is there good/poor value?</p>
1.12	People	Labour - SC Order/Agreement (Process)	<p>Is subcontract agreement fit for purpose, following terms defined:</p> <ul style="list-style-type: none"> Quotations gathered in line with Works Info Rate Hours/day (specified in agreement) Working Area <p>Contract Admin approval</p>
1.13	People	Labour - SC payment (Process)	<ul style="list-style-type: none"> Cashbook to tier 2 payment certificate reconciliation Treatment of CITB – excluded by the contract (is it being recovered through rates?) Treatment of retention- excluded by contract
2.01	Plant & Materials	P & M Procurement (Process)	<p>The controls in place to ensure that best value materials are selected.</p>

Ref	Category	Description	Explanation
			<ul style="list-style-type: none"> Quotations gathered in line with Works Info Clear plan of material requirements? Just in time approach or bulk purchase?
2.02	Plant & Materials	Delivery (Process)	<ul style="list-style-type: none"> Can time and location of delivery be demonstrated through delivery notes and goods received notes? Are haulage costs reasonable?
2.03	Plant & Materials	CV / CA - Quantity Sanity Checks (Trend/benchmark)	Assessment of planned versus actual usage- do the sanity checks reveal any concerning trends that require further investigation?
3.01	Equipment	Equipment – Procurement (Process)	<p>The controls in place to ensure that best value equipment is selected.</p> <ul style="list-style-type: none"> Quotations gathered in line with Works Info Clear plan of equipment requirements? Internal/external/related company hire? Hire v buy assessment carried out?
3.02	Equipment	Equipment audit trail - PO, DN, GRN, Invoice (Process)	The controls in place to clearly demonstrate the audit trail from order through to payment.
3.03	Equipment	Equipment - Rate comparison (Trend/benchmark)	<p>Rate list to be passed to Programme CV Analyst who will benchmark to other projects. Normalising of equipment descriptions necessary.</p> <ul style="list-style-type: none"> Are the rates comparable to other projects? <p>If not are the differences reasonably explained by the context (Equipment CV Analyst to advise) or is there good/poor value?</p> <ul style="list-style-type: none"> For internal/related company equipment not in the Contract Data, the rates must be open market value (see Schedule of Cost Components)
3.04	Equipment	Equipment Utilisation Controls (Process)	<p>The controls in place to ensure that equipment is managed efficiently.</p> <ul style="list-style-type: none"> Regular equipment meetings in place? Daily site records of equipment maintained? Are costs incurred in order to Provide the Works? Hire register maintained in standard template?
3.05	Equipment	Off Hire of Equipment (Process)	<p>The controls in place to ensure that equipment is correctly off-hired when not in use.</p> <ul style="list-style-type: none"> Do the site records match the actual equipment present on site? Do service records/machine hours indicate utilised equipment?
3.06	Equipment	Temporary Asset Register in prescribed format (Process)	<ul style="list-style-type: none"> Is the temporary asset register submitted on a monthly basis? Is it submitted in the required format? Is it completed fully? Are proceeds credited to Project Bank Account?
3.07	Equipment	Equipment in contract data (Process)	<p>The controls in place to charge Equipment in the Contract Data based on the rates within the contract.</p> <ul style="list-style-type: none"> How are the equipment costs demonstrated – submission of actual cost report with a calculation to adjust to Contract Data rates?
4.01	Charges	Accounting Process for Charges (Process)	<p>The controls in place to ensure that Charges are accounted for correctly and that sufficient descriptive information is available to confirm whether the costs are Defined in the Schedule of Cost Components.</p> <ul style="list-style-type: none"> Are costs incurred in order to Provide the Works? Where a project is occupying part of a building and the rest is delivering another project that only

Ref	Category	Description	Explanation
			the appropriate percentage of the cost is charged to the project for services etc.
4.02	Charges	Correct Application of Working Area Overhead (Process)	The controls in place to ensure that costs covered by the Working Area Overhead are not included in the payment application.
5.01	Subcontract	Option A – Procurement (Process)	The controls in place to select the best value subcontract is selected. <ul style="list-style-type: none"> Quotations gathered in line with Works Info
5.02	Subcontract	Option A - Order value / spend (Trend/benchmark)	Analysis of original order value vs Defined Cost to date – may indicate a focus on target management rather than cost management
5.03	Subcontract	Option C/E – Procurement (Process)	The controls in place to select the best value subcontract is selected. <ul style="list-style-type: none"> Quotations gathered in line with Works Info
5.04	Subcontract	Option C/E - Order value / Cost To Date (Process)	Analysis of original order value vs Defined Cost to date may indicate a focus on target management rather than cost management
5.05	Subcontract	Option C/E - Tier 2 Checks (Process)	Peer review of tier 1's controls with respect to Defined Cost verification. Does the Contractor have a similar verification regime on tier 2s as CRL has on the tier 1s?
6.01	Manufacture and Fabrication, and Design	Rates (Process)	The controls in place to accurately charge the rates in the Contract Data <ul style="list-style-type: none"> Do the individuals being reimbursed under Design and M&F match a role within the Contract Data? Is the rate correctly being applied in the payment application?
6.02	Manufacture and Fabrication, and Design	Hours (Process)	The controls that the contractor has in place to substantiate time worked by designers e.g. <ul style="list-style-type: none"> Are there electronic timesheets? Do systems demonstrate inside/outside Working Area, normal time/overtime? Check duplication of employee time recovered under the People/Design/Manufacture and Fabrication cost heads
6.03	Manufacture and Fabrication, and Design	Overhead (Process)	The controls in place to ensure the design overheads in the Contract Data are correctly applied.
7.01	Fee/Overhead	AFP process (Process)	Does the payment application follow the prescribed format and is the Fee correctly applied to Defined Cost?
7.02	Fee/Overhead	Not Defined Cost (Process)	The controls in place to prevent costs not defined in the Schedule of Cost Components from being included in the payment application. <ul style="list-style-type: none"> Is Contractor reimbursing insurance premiums that they should be providing at their own cost (see Insurance Table). Transactions recorded gross of VAT in error Other overheads that are not defined in the Schedule of Cost Components Does the contractor maintain a 'non-recoverable' account to which not-Defined costs are posted?
7.03	Fee/Overhead	Costs Applied for but covered by WAO (Process)	The controls in place to prevent costs included in the Working Area Overhead percentage from being included in the payment application.

Ref	Category	Description	Explanation
8.01	Payment	AFP process (Process)	<ul style="list-style-type: none"> ▪ Is the PBA in place? ▪ Is the cashbook in the prescribed format and complete? ▪ Is the PBS and cashbook reconciled each period? ▪ Is the cashbook reconciled to the general ledger? ▪ Are not-Defined/Disallowed costs, that have been added to the ND/D cost register, correctly deducted in the payment application?
8.02	Payment	Volume Rebates and discounts (Process)	<p>The controls in place to allocate rebates/discounts, if such arrangements exist.</p> <ul style="list-style-type: none"> ▪ Has the Contractor's finance director stated that no rebates/discounts are received from suppliers? ▪ No response = red ▪ If there is a process, is the allocation valid? ▪ Do the supplier contracts contain agreements that may result in a rebate/discount being payable?
8.03	Payment	AFC vs Target (Trend/benchmark)	<ul style="list-style-type: none"> ▪ Is the project heading towards pain? ▪ Poor pricing or poor cost control?
9.01	Records	Management of JV accounting process (Process)	<p>The controls in place to ensure costs from the joint venture partners are consolidated and reported correctly.</p> <ul style="list-style-type: none"> ▪ Do the partners invoice their costs into a single leading partner's accounts? ▪ Has a separate accounting system been implemented for the JV?
9.02	Records	Electronic Ledgers (Process)	<p>Do the cost reports provide sufficient detail to enable the computer-aided testing to be carried out?</p> <ul style="list-style-type: none"> ▪ Ledgers and systems reports (see Appendix 2)
9.03	Records	Availability of primary Records - inv, PO, GRN, DN (Process)	<p>The controls in place to demonstrate the full audit trail of costs incurred.</p> <ul style="list-style-type: none"> ▪ Are the records readily available for review by the CV team? ▪ Are the records scanned and held electronically or are physical records kept? ▪ Is the trail complete or are there missing records?
10.01	Financial	Insurance of Crossrail assets	Appropriate insurances are in place to cover Crossrail assets
10.02	Financial	Tax registrations	Appropriate registrations in place including VAT, CIS and Landfill Tax (1 st tier)
10.03	Financial	CRL Tax	Appropriate analysis of costs where required for CRL tax purposes (including capital allowances) (1 st tier)
10.04	Financial	Foreign Exchange Risk	FX risks have been identified and appropriately managed with hedging arrangements in place if appropriate (1 st tier)
10.05	Financial	Commodity Price Risk	Commodity price risk identified and managed with hedging arrangements in place if appropriate (1 st tier)
10.06	Financial	Undertakings & Assurances	The financial impacts of all Crossrail undertakings and assurances that may affect the contract have been identified and quantified (1 st tier)
11.01	Contract Admin	Subcontractors – CE Entitlement	<p>Is the contractor claiming for subcontractor costs that are not due to the contractor? This is often covered in CE's where items are a CE for the subcontractors but not to the main contractor.</p> <ul style="list-style-type: none"> ▪ Subcontractor claims for delay caused by contractor or other subcontractors (phasing and sequencing not managed effectively)

Ref	Category	Description	Explanation
11.02	Contract Admin	Subcontractors – CE Valuation	Are Compensation Events correctly assessed in line with the Shorter Schedule of Cost Components?
11.03	Contract Admin	Subcontractors – Non Conformance Reporting	<ul style="list-style-type: none"> ▪ Subcontractor claims for rework due to 3rd party damage ▪ Subcontractor claims for rework due to poor workmanship issues
11.04	Contract Admin	Insurance	<p>The controls that the contractor has in place to manage insurance correctly.</p> <ul style="list-style-type: none"> ▪ Is Contractor reimbursing the cost of events that the contract requires them to insure? ▪ Are costs paid to the Contractor by insurers deducted from cost?
11.05	Contract Administration	Plant & Materials Storage (Process)	<p>The controls in place to manage stocks of materials if stored at a shared depot.</p> <ul style="list-style-type: none"> ▪ Are materials tagged correctly to show that they are attributable to the project?
11.06	Contract Administration	Plant & Materials Misallocation / Waste / Theft (Process)	<p>The controls in place to prevent misallocation of costs from other projects and loss of materials through waste or theft.</p> <ul style="list-style-type: none"> ▪ Is the process for allocating materials to projects sufficiently robust and precise? ▪ Are costs incurred in order to Provide the Works? ▪ Are disposals of materials credited back to the project? ▪ Are reconciliations in place to identify misappropriation of materials?
11.07	Contract Administration	Subcontracts - 26.2 adherence approved s/c (Process)	The controls in place to ensure that only approved subcontractors are used in delivering the works.
11.08	Contract Administration	Industrial Relations (Process)	Are tier 1s compliant with 15.4.6 Works Information?

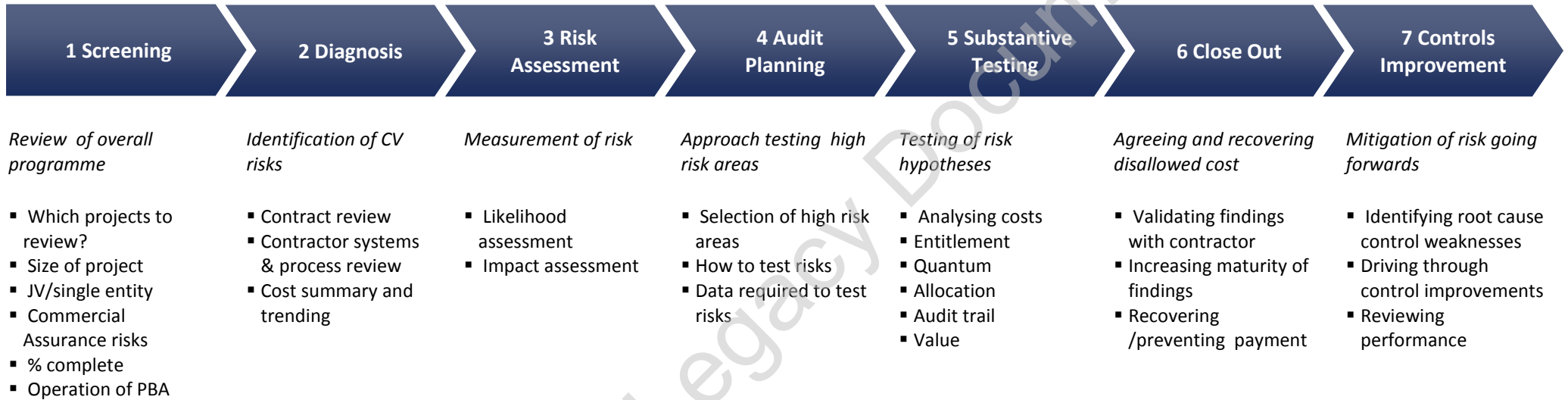
6 Reference Documents

Ref:	Document Title	Document Number:
1.	Cost Verification Policy Statement	CRL1-XRL-Z9-PCY-CR001-50001
2.		
3.		
4.		

7 Standard Forms / Templates

Ref:	Document Title	Document Number:
A.	None	
B.		

8 Appendix 1 Risk Based Methodology



9 Appendix 2 Data Requirements

People- Clock Card/Biometrics, Staff and Labour

Data Field	Description
Employee ID	Unique to each member of staff
Transaction ID	Unique to every swipe on/off
Employer ID	The organisation the individual works for
Date and Time In	Time entering the site
Date and Time Out	Time exiting the site

Labour – Time Recording

Data Field	Description
Timesheet Number	Unique number for each transaction
Project Number	The project to which the transaction relates
Employee ID	Individual's employee number
Job Title	E.g. labourer, foreman, engineer etc
Description	e.g. Digging trench
WBS	Work Breakdown Structure reference
Date	Date worked
Hours	Number of hours on the activity
Hours Type	e.g. Productive/Non productive (e.g. holiday/sickness/training)
Rate Type	e.g. normal time/overtime
Location	e.g. Site/office

Labour – Payroll

Data Field	Description
Employee ID	Individual's employee number
Job Title	E.g. labourer, foreman, engineer etc
Date	Date Paid
Hours	Hours worked
Rate Type	e.g. normal time/overtime
Rate Amount	e.g. £50 per hour
Other Costs to Employ	NIC, training, holiday

Staff – Organogram

Data Field	Description
Employee ID	Individual's employee number
Job Title	e.g. labourer, foreman, engineer etc
Location	e.g. Site/office
Joining and Leaving Date	When did the employee join/leave the project/organisation

Staff – Time Recording

Data Field	Description
Timesheet Number	Unique number for each transaction
Project Number	The project to which the transaction relates
Employee ID	Individual's employee number
Job Title	e.g. Project Manager, Quantity Surveyor, logistics manager
Description	e.g. Programme scheduling phase 1
WBS	Work Breakdown Structure reference
Date	Date worked
Hours	Number of hours on the activity
Hours Type	e.g. Productive/Non productive (e.g. holiday/sickness/training)
Rate Type	e.g. normal time/overtime
Location	e.g. Site/office

Staff – Payroll

Data Field	Description
Employee ID	Individual's employee number
Job Title	e.g. Project Manager, Quantity Surveyor, logistics manager
Date	Date Paid
Hours	Hours worked
Salary	
Bonus	
Other Costs to Employ	e.g. pension, company car, mobile phone, NIC, training, holiday

People – Expenses

Data Field	Description
Employee ID	Individual's employee number
Job Title	Job Title
Normal Location	e.g. site, office
Date of Expense	Date when expense was incurred
Project Code	Project under which expenses was incurred
Type of Expense	e.g. mileage, train travel, taxis, meals etc
Distance Travelled	(if mileage)
Class of Travel	(e.g. standard, business, first)
No. of Nights	(if in a hotel or claiming subsistence)
Description	Short description of nature of expense
Cost	Item cost of expense
Allowable/Disallowable	Is expense recoverable under terms of contract
Approver	Name of person who approves expenses

Purchase Ledger

Data Field	Description
Supplier Name	e.g. Cement Ltd
PO Number	Unique reference for purchase order
PO Amount	Authorised value of purchase order
PO Date	Date or approval of purchase order
Invoice/Credit Number	Unique reference
Invoice/Credit Amount	Value of invoice/credit
Invoice/Credit Date	Tax date
GRN Number	Unique reference of goods received note
GRN Date	Date of receipt of goods
Payment Number	Unique reference
Payment Amount	Amount paid to supplier
Terms	Length of credit e.g. 30 days

Equipment Hire

Data Field	Description
Transaction ID	Unique number for each transaction
Project Number	The project to which the transaction relates
Category	e.g. crane
Description	e.g. 10T crane
Machine Number	Serial number identifying the equipment
WBS	Work Breakdown Structure reference
On Hire Date	Date hire commences
Off Hire Date	Date hire finishes
Supplier Name	e.g. Plant Hire Ltd
Rate	e.g. £1000 per day
PO Ref	Purchase order number
GRN Ref	Goods received reference
Collection Ref	Document number referencing the collection of the equipment
Cost to Date	Cumulative cost to date of equipment item

Subcontract Ledger

Data Field	Description
Transaction ID	Unique number for each transaction
Category	e.g. earthworks
Description	Description of works carried out
WBS	Work Breakdown Structure reference
AFP Value	Value applied for to date
Certified Value	Value certified to date
Retention Rate	% retention held
Retention Amount	£ retention held
Supplier Name	e.g. Joe Bloggs/Materials Ltd
SC/PO Ref	Subcontract/purchase order number

Temporary Assets – see Works Information

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