

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

1. Direct Labor Journal

The Direct Labor Journal facilitates the accumulation of direct labor worked by individual county employees on various projects. The journal is set up in a columnar format, listing the employee name, total hours worked, pay rate and total labor cost by project, function and object.

When a project report is required, the total direct labor costs for a particular project are recapped and posted to that project's "Project Cost Record" as shown on page 17. Information recorded in the direct labor journal is taken from time cards. A specific source document should be referenced in the direct labor journal such as a time card. Example: TC#1 = Time card number one.

DIRECT LABOR JOURNAL

Date 20__	Employee	Source Document	Hours Worked	Pay Rate	Total Cost	Hours	Project No.	Function/ Object	Amount
1/16	John Doe	TC #1	40.0	\$8.00	\$320.00	30	1	410-114 (Surfacing) Salary	\$240.00
						10	2	510-114 (Snow-Traffic Service) Salary	