Preface

ABOUT THIS GUIDE

This Uniform Audit and Accounting Guide was developed by the American Association of State Highway and Transportation Officials (AASHTO) Audit Subcommittee with assistance from the American Association of State Highway and Transportation Officials (AASHTO), the Federal Highway Administration (FHWA), and the American Council of Engineering Companies (ACEC). The AASHTO Audit Subcommittee is comprised of the senior audit representative from each state’s transportation or highway department. This guide was developed over several years and initially was approved by AASHTO at the organization’s 2001 annual meeting.

During 2007, the members of the Audit Subcommittee approved the establishment of a Task Force to update the guide. The work of the Task Force resulted in a major update of the guide in 2010 (the 2010 Edition), which was further refined and updated in 2012 (the 2012 Edition). These revisions were necessary to ensure that the guide was consistent with current auditing standards and procedures, accounting principles, and Federal regulations. The 2010 and 2012 revisions also addressed questions and concerns expressed by various parties, including the FHWA, state DOT audit agencies, Architectural and Engineering design firms (hereinafter referred to as “A/E firms” or “engineering consultants”), and public accounting firms. These questions and concerns arose through current practice and, in part, through the findings and recommendations from an audit performed by the U.S. Department of Transportation’s Office of Inspector General (OIG).1

This 2016 Edition of the guide incorporates several updates, refinements, and clarifications necessary to reflect changes in the statutory and regulatory framework applicable to A/E contracts that have occurred since the publication of the 2012 Edition. This 2016 guide should be used as a tool by state DOT auditors, A/E firms, and public accounting firms that perform audits and attestations of A/E firms. The techniques presented herein primarily focus on examination, auditing, and reporting procedures to be applied to costs that are incurred by A/E firms for engineering and design-related services performed on various Federal, state, and local transportation projects.

The techniques discussed in this guide were designed to be applied to audit and attestation engagements performed in connection with engineering consultants’ Statements of Direct Labor, Fringe Benefits, and General Overhead (hereinafter referred to as “indirect cost rate schedules”), as well as the related accounting systems, job-costing systems, and labor-charging systems that serve as the basis for the indirect cost rate schedules. However, this guide is not intended to be a comprehensive auditing procedures manual but is instead a guide to assist users in understanding terminology, policies, procedures and audit techniques, and sources for applicable Federal Regulations. This guide provides only general guidance and is not meant to, and cannot, supersede either the Federal Acquisition Regulation (FAR) or any related laws or regulations.2

---


2 Although use of this guide is not required by Federal law or regulation, most state DOTs expect engineering consultants, external CPAs, and other involved parties to comply with the minimum procedures and techniques illustrated and discussed herein. As recommended by the FHWA, most state DOTs have adopted risk assessment procedures to help determine engineering consultants’ compliance with FAR Part 31 and related laws and regulations. Consistency with this guide may be a key factor in assessing risk, and departures from the procedures recommended herein, lacking adequate justification, may lead to additional scrutiny by a reviewing state DOT. Accordingly, engineering consultants are strongly encouraged to adopt the uniform reporting procedures illustrated herein, including, but not limited to, labor charging practices, cost accumulation and reporting processes, and the format and content of indirect cost schedules (including the recommended standard disclosures). Engineering consultants should contact their respective cognizant state DOTs for further details and clarifications regarding risk assessment and application of this guide.
Users should be aware that the FAR Cost Principles change frequently; accordingly, please review the applicable FAR version in conjunction with this Guide. Likewise, illustrations and sample reports either included or referenced herein were derived from various sources and information current at the time the Guide was published. Due to periodic changes in Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and Government Auditing Standards (GAGAS or the “Yellow Book”), users should refer to any applicable, more current guidance/standards and modify the sample reports accordingly.

*Note:* Please see the AASHTO website for contact information for all state transportation departments.
CHAPTER 5—COST ACCOUNTING

5.1—ALLOCATION BASES, GENERALLY
   A. Direct Labor Cost
   B. Direct Labor Hours
   C. Total Labor Hours (Total Hours Worked)
   D. Total Cost Input
   E. Total Cost Value Added
   F. Consumption/Usage

5.2—ACCOUNTING FOR UNALLOWABLE COSTS IN ALLOCATION BASES

5.3—COST CENTERS
   A. Functional Cost Centers
   B. Subsidiaries, Affiliates, Divisions, and Geographic Locations

5.4—ALLOCATED COSTS
   A. Generally
   B. Fringe Benefits
   C. Overhead
   D. General and Administrative (G&A)
   E. Internally-Allocated Costs (Company-Owned Assets)
   1. Computer/CADD Costs
   2. Fleet or Company Vehicles
   3. Equipment
   4. Printing/Copying/Plan Reproduction
   F. Internal Labor Costs
   1. Direct Labor
   2. Uncompensated Overtime for Salaried Employees
   3. Overtime Premium
   4. Other Considerations Regarding Internal Labor Costs
   5. Potential Areas of Risk Regarding Internal Labor
   6. Sole Proprietors' and Partners' Salaries
   G. Contract Labor/ Purchased Labor

5.5—FIELD OFFICE RATES
   A. Generally
   B. Types of Field Offices
   C. Cost Accounting Considerations

5.6—FILING OFFICE RATES
   A. Generally
   B. Types of Field Offices
   C. Cost Accounting Considerations

CHAPTER 6—LABOR-CHARGING SYSTEMS AND OTHER CONSIDERATIONS

6.1—BACKGROUND

6.2—LABOR COSTS, GENERALLY

6.3—LABOR COSTS ASSOCIATED WITH BID AND PROPOSAL AND SELLING ACTIVITIES
   A. Bid and Proposal Costs (B&P)
   1. B&P Definition
   2. B&P Identification and Accumulation
   3. B&P Efforts Sponsored by Grant or Required by Contract
   B. Selling Effort and Activities
   1. Direct Selling
   2. Brokerage Fees, Commissions, and Similar Costs
   3. Other Cost Principles Related to Selling Efforts
   4. Recordkeeping Requirements
This page contains the contents of the AASHTO Uniform Audit and Accounting Guide (2016 Edition). It provides an overview of the guide's chapters and sections, including:

- **CHAPTER 7—COMPENSATION**
  - 7.1—GENERAL PRINCIPLES
  - 7.2—ALLOWABILITY OF COMPENSATION
  - 7.3—REASONABLENESS OF COMPENSATION
  - 7.4—STATUTORY COMPENSATION LIMIT: THE BENCHMARK COMPENSATION AMOUNT (BCA)
  - 7.5—DETERMINING THE REASONABLENESS OF EXECUTIVE COMPENSATION
    - A. Generally
    - B. Procedures for Determining Reasonableness
    - C. Performing a Compensation Analysis in Compliance with FAR 31.205-6, Techplan, and Information Systems
  - 7.6—CRITERIA FOR DEMONSTRATING SUPERIOR PERFORMANCE
    - A. Generally
    - B. Procedure for Establishing Compensation Amounts in Excess of Survey Medians
  - 7.7—STATE DOT OVERSIGHT: REVIEW OF EXECUTIVE COMPENSATION
    - A. Reviewing the Engineering Consultant’s Compensation Analysis
    - B. Using the National Compensation Matrix (NCM) to Evaluate Executive Compensation
  - 7.8—EXECUTIVE COMPENSATION—REQUIRED SUPPORTING DOCUMENTATION
  - 7.9—ADDITIONAL PROCEDURES—RELATED PARTIES
  - 7.10—SPECIAL CONSIDERATION FOR CLOSELY HELD FIRMS
  - 7.11—BONUS AND INCENTIVE PAY PLANS
    - A. Bonus and Incentive Plans
    - B. Profit-Distribution Plans
    - C. Documentation of Bonus and Profit-Distribution Plans
  - 7.12—FRINGE BENEFITS
    - A. Deferred Compensation, Generally
    - B. Pension Plans
    - C. Employee Stock Ownership Plans (ESOPs)
    - D. Severance Pay
  - 7.13—SUPPLEMENTAL BENEFITS
    - A. Supplemental Executive Retirement Plans (SERPs)
    - B. Long-Term Incentive (LTI) Plans
    - C. Executive Severance
    - D. Golden Parachutes
    - E. Golden Handcuffs

- **CHAPTER 8—SELECTED AREAS OF COST**
  - 8.1—BACKGROUND
    - A. Directly-Associated Costs
    - B. Burden of Proof
    - C. Determining Reasonableness
    - D. Direct Costs
  - 8.2—ADVERTISING AND PUBLIC RELATIONS
    - A. Advertising Costs
    - B. Trade Show Expenses and Labor
    - C. Public Relations Costs
    - D. Bad Debts and Collection Costs
  - 8.3—COMPENSATION
  - 8.4—PERSONAL USE OF COMPANY VEHICLES
CHAPTER 9—GENERAL AUDIT CONSIDERATIONS ................................................................. 91
  9.1—BACKGROUND ........................................................................................................ 91
  9.2—COMPLIANCE REQUIREMENTS ............................................................................ 91
  9.3—INTERNAL CONTROL .............................................................................................. 92
     A. Generally .................................................................................................................. 92
     B. COSO Internal Control Framework ........................................................................ 92
        1. Control Environment ............................................................................................ 92
        2. Risk Assessment .................................................................................................. 92
        3. Control Activities ................................................................................................ 93
        4. Information and Communication ...................................................................... 93
        5. Monitoring ........................................................................................................... 93
  9.4—ESTIMATING AND PROPOSAL SYSTEMS ............................................................... 93
  9.5—COST ACCOUNTING SYSTEMS ............................................................................ 93
     A. Generally ................................................................................................................ 93
     B. Labor Tracking ....................................................................................................... 93
     C. Other Considerations ............................................................................................. 94
  9.6—UNDERSTANDING THE ENGINEERING CONSULTANT’S BUSINESS .................. 94
     A. Risk Assessment .................................................................................................... 94
     B. Types of Audit Risk ............................................................................................... 94
  9.7—OTHER AUDITS AS A RESOURCE ...................................................................... 95
  9.8—COMPUTERIZED ACCOUNTING INFORMATION SYSTEMS ................................ 95
  9.9—AUDIT RISK AND MATERIALITY ........................................................................ 95
     A. Audit Risk ................................................................................................................ 95
     B. Materiality ............................................................................................................... 96
  9.10—TYPE AND VOLUME OF CONTRACTS ................................................................. 96

CHAPTER 10—GUIDANCE FOR DEVELOPING AUDIT PROCEDURES ................................. 99
  10.1—PLANNING AND GENERAL PROCEDURES ......................................................... 99
  10.2—AUDIT SAMPLING ............................................................................................... 101
     A. Audit Objectives and Sampling Methods ............................................................. 101
     B. Sampling for Attributes and Sampling for Variables ........................................... 102
     C. Determining Sample Size ..................................................................................... 103
  10.3—TESTING LABOR COSTS ...................................................................................... 104
     A. Generally ................................................................................................................ 104
     B. Recommended Testing Procedures ....................................................................... 105
  10.4—TESTING INDIRECT COSTS ................................................................................ 105
     A. Generally ................................................................................................................ 105
     B. Baseline for Determining Risk .............................................................................. 106
  10.5—ALLOCATED COSTS ............................................................................................ 107
  10.6—OTHER DIRECT COSTS (ODCs) ...................................................................... 108
  10.7—FAILURE TO MEET MINIMUM AUDIT PROCEDURES ...................................... 108

CHAPTER 11—AUDIT REPORTS AND MINIMUM DISCLOSURES ...................................... 111
  11.1—GENERALLY ........................................................................................................ 111
  11.2—MINIMUM AUDIT REPORT DISCLOSURES ..................................................... 111
     A. Description of the Company ................................................................................. 112
     B. Basis of Accounting ............................................................................................... 112
     C. Description of Accounting Policies ...................................................................... 112
     D. Description of Overhead Rate Structure .............................................................. 112
     E. Description of Labor-Related Costs ..................................................................... 113
     F. Description of Depreciation and Leasing Policies ............................................... 114
     G. Description of Related-Party Transactions .......................................................... 114
     H. Facilities Capital Cost of Money (FCCM) .............................................................. 115
     I. List of Other Direct Cost Accounts and Charge Rates ........................................ 115
     J. Cost Estimation Process ......................................................................................... 115
     K. Management’s Evaluation of Subsequent Events ................................................ 116
CHAPTER 12—COGNIZANCE AND OVERSIGHT ................................................................. 117
12.1—NATIONAL HIGHWAY SYSTEM DESIGNATION ACT SECTION 307 ......................... 117
12.2—SECTION 174 OF THE 2006 TRANSPORTATION APPROPRIATIONS ACT .......... 118
12.3—WHAT IS A COGNIZANT AGENCY? ................................................................. 118
12.4—WHEN MUST A CONTRACTING AGENCY ACCEPT A COGNIZANT APPROVED INDIRECT COST RATE? .............................................................. 119
12.5—HOW IS A COGNIZANT APPROVED INDIRECT COST RATE ESTABLISHED? ................................................................. 119
12.6—DISPUTE BETWEEN ENGINEERING CONSULTANT AND COGNIZANT AGENCY ................................................................. 120
12.7—WHAT IF AN INDIRECT COST RATE APPROVED BY A COGNIZANT AGENCY IS IN DISPUTE? .......... 120
12.8—GUIDELINES FOR REVIEWING CPA INDIRECT COST RATE AUDITS ............................... 121
12.9—ATTERTATIONS ENGAGEMENTS .................................................................... 121
12.10—RISK ANALYSIS: ACCEPTING OVERHEAD RATES WITHOUT A WORKPAPER REVIEW ................................. 121
12.11—FHWA GUIDANCE: QUESTIONS AND ANSWERS REGARDING COGNIZANCE ..................... 122

APPENDICES
APPENDIX A: Link to Review Program for CPA Audits of Consulting Engineers’ Indirect Cost Rates
APPENDIX B: Link to Internal Control Questionnaire for Consulting Engineers
APPENDIX C: Keyword Index to Federal Acquisition Regulation Part 31
APPENDIX D: Listing of Resource Materials
APPENDIX E: Sample Management Representation Letters
APPENDIX F: FHWA ORDER 4470.1A (Cost Certification)
Index

- Accounting for unallowable costs (48 C.F.R. 9904.405), 26, 30, 69
- Accounting period: application of submitted indirect cost rates, 12
- Accounting policies, description of, 112
- ACEC, 111
- Adequacy of labor accounting system, 32
- Advertising, 47, 69, 70, 75, 81, 89, 101
- Advertising costs, 70
- Aircraft costs, 82
- Alcoholic beverages, 69, 89, 106
- Allocability, 23, 26, 46
- Allowability, 4, 23, 45, 46, 65, 69, 81, 96, 105, 107
- American Association of State Highway and Transportation Officials (AASHTO), 1, 99, 111
- American Institute of Certified Public Accountants (AICPA), 1, 20, 21, 91, 108, 111
- Amortization of goodwill, 74, 88, 107
- Approvals and authorizations, labor, 36
- Attestation engagements, 2, 21, 91, 111
- Audit reports and minimum disclosures, 111
- Audit risk and materiality, 95
- Audit trail, 4, 32, 49, 94
- Authorizations and approvals, time reporting, 33, 36
- Automated timekeeping system, 49
- Bad debts and collections, 71, 89, 100
- Benchmark compensation amount (BCA), 54
- Bid and proposal costs, 45, 75, 81
- Billing procedures and controls, 92
- Bonus and incentive pay plans, 64
- Bonus and profit-distribution plans, documentation of, 64
- Brochures, 71, 81
- Brokerage fees, commissions, and similar costs, 46
- Burden of Proof
  - FAR 31.201-2(d), 70
- CADD costs, 30
- Capital lease, 73, 74, 79
- CAS (see Cost Accounting Standards)
- CAS Disclosure Statement, 95
- CASB (see Cost Accounting Standards Board)
- Change order, 92
- Civic and community organizations, memberships in, 71
- Committee of Sponsoring Organizations of the Treadway Commission, 92
- Common control, 69, 73, 106, 114
- Communicating with the public, 47, 71
- Community service activities, 47, 72
- Company celebrations, 74
- Compensation, allowability of, 53
- Compensation, general principles, 53
- Compensation, reasonableness of, 45, 54
- Comptroller General, U.S., 20
- Computerized accounting information systems, 95
- Consistency, requirement for, 1, 7, 12, 14, 29, 38, 39, 45, 48, 50, 66, 73, 79, 93, 96, 107
- Consolidations, 88
- Construction contract administration (field office), 39
- Consumption/usage, as an allocation base, 29
- Contract costs, engagements to determine, 20
- Contract labor, 37
- Contract pre-award reviews, engagements for, 20
- Contract terms, role in determining allowability of costs, 23
- Contracts, type and volume of, 96
- Contributions, 72, 89
- Control activities, 93
- Control environment, 92
- Control risk, 94, 95
- Corporate image enhancement, 47, 81
- COSO Internal Control Framework, 92
- Cost Accounting Standards (CAS), 1, 4, 23, 27, 67, 91, 95
- Cost Accounting Standards Board (CASB), 1, 4, 23, 27, 91
- Cost accounting systems, 93
- Cost of money, 6, 12, 72, 115
- Facilities capital, 115
- DCAA Contract Audit Manual (DCAM), 2, 47, 91
- DCAAAP 7641.90, accounting guide for labor-charging systems, 9, 48
- Deferred compensation, 65, 114
- Detection risk, 94, 95
- Direct costs, 6, 8, 26, 30, 31, 32, 37, 38, 46, 48, 70, 92, 96, 106, 114
- Direct labor, 3, 6, 9, 27, 29, 30, 32, 37, 39, 40, 50, 63, 72, 93, 104, 105, 112, 114
- And fringe benefits, used as allocation base, 27
- Hours, 9, 50, 72
- Direct selling, 46, 81
- Directly associated costs, 6, 9, 13, 26, 30, 69, 71, 74, 88
Employee Retirement Income Security Act (ERISA), 65
excess plans, 67
employee stock ownership plan (ESOP), 66, 67, 114
employee stock ownership trust (ESOT), 66, 114
entertainment, 3, 47, 69, 73, 74, 81, 106, 107
equipment, internally-allocated costs, 32, 115
estimating and proposal systems, 93
executives, severance pay for, 67
Federal Acquisition Regulation (FAR), 2, 3, 19, 21, 95, 112
Federal Travel Regulation (FTR), 2, 3, 14, 106
field office direct labor, 39, 40
field office direct labor rate, 40
field office indirect costs, 40
field office labor rate, 40
financial audits, 21, 111
financial statements, 13
fines and penalties, 74, 89
fleet or company vehicles, internally-allocated costs, 32
Form 10-K, 95
forward pricing rates, 20, 102
fringe benefits, 27, 31, 40, 65, 112
functional cost centers, 31
funding requirements, pension plans, 65
GAAP (Generally Accepted Accounting Principles), 21, 23, 27, 93
GAGAS (Generally Accepted Government Auditing Standards), 2, 7, 20, 21, 91, 96, 101, 103, 111, 117
engagement types, 21
reporting standards for financial audits or attestation engagements, 111
general and administrative (G&A), internally-allocated costs, 3, 27, 31, 46
general and administrative expenses (G&A), 3, 27, 31, 46
general and administrative costs, 41
Generally Accepted Accounting Principles (see GAAP)
Generally Accepted Government Auditing Standards (see GAGAS)
gifts, 71, 74, 89
to employees, 74
to the public, 71
golden handcuffs, 68
golden parachutes, 68
goodwill, 88, 89
government auditing standards, 2, 3, 20, 91
gross revenue, 62
help-wanted/recruitment costs, 47, 70
historical-cost used as basis for development overhead rates, 20
idle facilities and idle capacity, 75
indirect cost rates (forward pricing), engagements related to, 20
indirect cost rates for costs incurred, engagements related to, 19
indirect costs, 2, 3, 5, 14, 19, 20, 26, 29, 30, 31, 32, 36, 38, 40, 41, 45, 46, 48, 70, 72, 75, 89, 95, 96, 99, 106, 107, 108, 113, 114
indirect costs fully allocated to field office, 41
indirect costs fully allocated to home office, 41
indirect costs ratably allocated to field office, 41
information and communication, 93
Information Systems and Networks Corporation, 56, 59
inherent risk, 94
insurance deductibles, 76
interest costs, 77, 89, 100
intermediate cost objective, 48, 50
internal control questionnaire (ICQ), 94, 95
internal controls, 7, 21, 48, 92, 111
internal direct expenses, 29
internal labor costs, 32
IRS Form 941s, 37, 105
labor costs directly associated with unallowable activities, 37
labor, accounting for, 3, 4, 6, 8, 11, 12, 26, 27, 29, 30, 32, 33, 35, 36, 37, 38, 39, 40, 45, 46, 47, 48, 49, 50, 61, 62, 63, 70, 77, 92, 93, 104, 105, 113, 114
labor-charging checklist, 50
large dollar or sensitive (LDS) items, 103, 105, 106
transactions, 103
legal costs, 83
life insurance on key employees, 76, 89
lobbying and political activity costs, 77
long-range market planning costs, 47, 81
Long-Term Incentive (LTI) Plans, 67
losses on contracts, 76
luxury vehicles, 71, 83
management representations, 14
manual timekeeping system, 49
marketing (unallowable types of selling, advertising, corporate image enhancement, and market planning costs), 75, 81
material misstatement, 94, 95
materiality, 19, 20, 94, 96, 100
meetings, conventions, symposia, and seminars, 47, 71
memberships in social clubs, 89
mergers, 77, 88
and acquisitions, 77
Mid-America Intergovernmental Audit Forum, 17
minimum audit requirements, 108
monitoring, 93
mortgage life insurance, 79
multiplier ratio, 37
National Compensation Matrix (NCM), 61
National Highway System Designation (NHSD) Act, 117
Office of Federal Procurement Policy (OFPP), 1, 27, 91
Office of Management and Budget (OMB), 2, 27, 91
OMB Circular A-123, 91
open houses, 47
operating lease, 79, 114
ordinary and necessary costs, 25, 70
organizational/reorganizational costs, 47, 89
overhead, 2, 3, 4, 5, 7, 8, 9, 14, 19, 21, 26, 27, 29, 30, 31, 32, 37, 39, 40, 41, 46, 50, 64, 75, 108, 112, 114
overhead rate structure, description of, 112
overhead schedule, 2, 5, 12, 13, 21, 62, 72, 111
overtime, 113
overtime premium, 36
owners of closely held corporations, 54
paid time off, 113
patents, 77, 89
pay-as-you-go method, nonqualified pension plans, 65
pension plans, 65
pension plans, allowable contributions, 65
pensions plans, 65
pensions plans, changes in, 65
performance audits, 21
performance or achievement awards, 74
personal property, common control of, 79, 106
personal use of company vehicles, 71, 89
picnics, 74
plant tours, 47
potential areas of risk regarding internal labor, 37
printing/copying/plan reproduction, internally-allocated costs, 32
professional liability insurance, 76
profits, distribution of, 63, 64
project labor, 113, 114
project office, 39
promotional materials, 71, 81
Prompt Payment Act interest rate, 72
Public Company Accounting Oversight Board (PCAOB), 21, 91, 108
Public Law 105-85, 54
public relations, 70, 71
costs, 37, 47, 71, 74, 81
purchase method, 88
Qualifications Based Selection (QBS), 19
qualified pension plans, 65
quantitative analysis, 25
raising capital, costs associated with, 77
ratio analysis, 25
real estate brokers’ fees and commissions, 79
reasonableness, 23, 24, 25, 26, 46, 53, 54, 56, 70
prudent-person standard, 8, 70
reconciliation of labor system to payroll and general ledger, 37
reconciliations, labor costs, 105
recordkeeping requirements, selling activities, 47
related parties, 62, 91, 114
reliance on other audits, 95, 117
relocation costs, 78, 89
retainer agreements, 78, 89
risk assessment, 92
S Corporation, 81
Salary Variance Method, uncompensated overtime adjustments, 34
sample size, determination of, 103
sampling methods, 101, 104, 105
block, 101
haphazard, 101
judgmental, 101
random, 101
statistical, 101
Sarbanes-Oxley Act (SOX), 14, 21, 91
segregation of duties, 48
segregation, direct costs and indirect costs, 48
selected areas of cost, 69
self insurance, 76
selling costs, 45, 81
severance pay, 67
abnormal, 67
accruals of normal, 67
normal, 67
social activities, 89
sole proprietors’ and partners’ salaries, 37
sporting events, 74
stock options, 67
subsidiaries, affiliates, divisions, and geographic locations, 31
supervisory approval of timecards, 50
Supplemental Executive Retirement Plans (SERPs), 67
taxes, 81
Techplan Corporation, 56, 61
timecard preparation, 48, 49
timekeeping policy, 48, 50
title policy insurance, 79
Total Cost Input, used as allocation base, 27
Total Cost Value Added, used as allocation base, 29

Total Costs, used as allocation base, 29
Total Labor Hours (Total Hours Worked), used as allocation base, 50
trade shows, 47, 70, 71, 89
travel costs, substantiation of, 82
types of field offices, 39
U.S. Office of Management and Budget (OMB), 1, 27, 91
unallowable costs, common listing of, 89
uncompensated overtime, 9, 33, 113
variances, 26
vehicle costs, 83