

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

Item
No.

Item description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three categories: (i) manufacturing, engineering, and comparable indirect costs, (ii) general and administrative (G&A) expenses, and (iii) service center and expense pool costs, as defined in Item 4.3.0. The term "overhead," as used in this part, refers only to the first category of indirect costs.

The following Allocation Base Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0.

- | | | | |
|----|--|----|--|
| A. | Sales | H. | Direct labor dollars |
| B. | Cost of sales | I. | Direct labor hours |
| C. | Total Cost input (direct material, direct labor, other direct costs and applicable overhead) | J. | Machine hours |
| D. | Value-added cost input (total cost input less direct material and subcontract costs) | K. | Usage |
| E. | Total cost incurred (total cost input plus G&A expenses) | L. | Unit of production |
| F. | Prime cost (direct material, direct labor and other direct cost) | M. | Direct material cost |
| G. | Processing or conversion cost (direct labor and applicable overhead) | N. | Total payroll dollars (direct and indirect employees) |
| | | O. | Headcount or number of employees (direct and indirect employees) |
| | | P. | Square feet |
| | | Y. | Other(s), or more than one basis (Describe on a continuation sheet.) |
| | | Z. | Pool not applicable |

- 4.1.0 Overhead Pools. List all the overhead pools, i.e., pools of indirect costs, other than general and administrative (G&A) expenses, that are allocated to final cost objectives without any intermediate allocations. A segment or business unit may have only a single pool encompassing all of its overhead costs or alternatively it may have several pools such as manufacturing overhead, engineering overhead, material handling overhead, etc. For each pool listed indicate the base used for allocating such pooled expenses to Federal contracts or similar cost objectives. Also, for each of the pools indicate (a) the major functions, activities, and elements of cost included, and (b) the make up of the allocation base. Use a continuation sheet if additional space is required.

Allocation
Base Code

1. _____

- (a) Major functions, activities, and elements of cost included:

- (b) Description/Make up of the allocation base:
