



U.S. Department  
of Transportation  
**Federal Highway  
Administration**

# Finance Review Guide

## FHWA Compliance Assessment Program

FHWA DIVISION	PMI TEAM ID#	DATE OF REVIEW	FEDERAL PROJECT #  STATE PROJECT #
INTERSTATE NHS NON-NHS			STATE ADMINISTERED  LOCALLY ADMINISTERED
PROJECT DESCRIPTION			
INDIVIDUAL (S) CONDUCTING REVIEW			
SUPERVISOR REVIEW			
NAME:		DATE:	
ADDITIONAL CAP REVIEW GUIDE(S) USED ON THIS REVIEW (Highlight all using CONTROL + click)			
<ol style="list-style-type: none"> <li>1. Complete all questions in the CAP Review Guide. Do not modify questions. Additional Division Specific questions may be added at the bottom of the guide.</li> <li>2. Provide comments for each NO, N/A or Don't Know answer.</li> <li>3. Use answers and comments from each CAP Review Guide for local trending and analysis.</li> <li>4. Directly verify all answers with source documentation.</li> <li>5. Ensure source documentation is retained by the Division or State and available as necessary for quality assurance reviews or audits.</li> </ol>			
<b>#</b>	<b>Question / Citation</b>		

#	Question / Citation
FN1	Are all eligible charges incurred after the date of construction authorization in FMIS? (23 CFR 1.9(a), (b), (c), 23 CFR 630.106(b))
FN2	Has the Federal-aid share of eligible project costs in the project agreement or in subsequent amendments to the agreement remained unchanged? (23 CFR 630.106(f))
FN3	Have expenditures remained on the originally charged federal fund category? (23 CFR 630.110(a), Appropriations Law)

#	Question / Citation
FN4	Based on a review of one Federal-aid billing, were expenditures allocated to the appropriate Federal program fund category (program code) on multi-funded projects? (2 CFR 225 App A (C), Basic Guidelines)
FN5	Were indirect charges incurred at the approved rate? (2 CFR 225 App E)
FN6	Based on review of one Federal-aid billing, were payroll, fleet, and equipment charges allocated properly to the project? (2 CFR 225 App B(8))