



Washington State  
Department of Transportation

# Indirect Cost Rate (ICR) Training

What is an Indirect Cost Rate (ICR) Schedule?

**(Module 1)**

# What is an Indirect Cost Rate (ICR) Schedule?

Previously referred to as the “Overhead” Schedule – changed to Indirect Cost Rate (ICR) Schedule to reflect the Federal Title.

The primary document used to show the calculation for the indirect cost rate.



**ABC Engineering  
Indirect Cost Rate Schedule  
For the Year Ended December 31, 2013**

Description	Financial Statement Amount	ABC Adj.	WSDOT Adj.	Ref.	Accepted Amount	%
<b>Direct Labor</b>	<u>\$432,206</u>				<u>\$432,206</u>	100.00%
<b>Indirect Costs:</b>						
<b>Fringe Benefits</b>						
Vacation Pay	\$51,419				\$51,419	11.90%
Sick Pay	11,117				11,117	2.57%
Holiday Pay	24,869				24,869	5.75%
Payroll Taxes	120,125				120,125	27.79%
Health Insurance	25,490				25,490	5.90%
Workers' Comp. Insurance	15,980				15,980	3.70%
Profit Sharing (401-k)	150,240				150,240	34.76%
Severance	5,400	(\$5,400)		R	0	0.00%
Fringe Benefit Adjustment	(28,400)			O	(28,400)	-6.57%
<b>Total Fringe Benefits</b>	<u>\$404,640</u>	<u>(\$33,800)</u>	<u>\$0</u>		<u>\$370,840</u>	<u>85.80%</u>
<b>General Overhead</b>						
Indirect Labor	\$198,249				\$198,249	45.87%
Payroll Variance Account	(36,355)				(36,355)	-8.41%
Bid & Proposal Labor	9,129				9,129	2.11%
Advertising Labor	4,005	(\$4,005)		H	0	0.00%
Public Relations Labor	2,580	(2,580)		H	0	0.00%
Direct Selling Labor	10,312	(10,312)		N	0	0.00%
Education/Research Labor	3,010				3,010	0.70%
Incentive Bonus	65,000	(65,000)		Q	0	0.00%
Rent	98,000	(24,612)		A	73,388	16.98%
Maintenance & Repairs	18,340	(997)		P	17,343	4.01%
Automobile	16,420	(15,200)		B,C,P	1,220	0.28%
Travel	25,600	(1,600)		B,C	24,000	5.55%
Travel - Meals	42,000	(42,000)		B,C	0	0.00%
Insurance	23,789	7,000		D,P	30,789	7.12%
Telephone	11,125				11,125	2.57%
Utilities	9,671				9,671	2.24%
Taxes & Licenses	38,900	(25,140)		E	13,760	3.18%
Depreciation & Amortization	22,140	(7,664)		F,P	14,476	3.35%
Dues & Subscriptions	6,500	(1,175)		G	5,325	1.23%
Employee Train/Recruit/Moving	2,100	(1,500)		I	600	0.14%
Advertising	25,650	(23,250)		M	2,400	0.56%
Public Relations Expense	18,240	(15,140)		M,I	3,100	0.72%
Direct Selling Expenses	9,400	(4,800)		N	4,600	1.06%
Professional Fees	38,000	(22,369)		J	15,631	3.62%
Interest	450	(450)		K	0	0.00%
Computer	28,400				28,400	6.57%
Supplies & Miscellaneous	36,900	(25,480)		L	11,420	2.64%
<b>Total General Overhead</b>	<u>\$727,555</u>	<u>(\$286,274)</u>	<u>\$0</u>		<u>\$441,281</u>	<u>102.10%</u>
<b>Total Indirect Costs &amp; Overhead</b>	<u>\$1,132,195</u>	<u>(\$320,074)</u>	<u>\$0</u>		<u>\$812,121</u>	<u>187.90%</u>
<b>Indirect Cost Rate (Less FCC)</b>	261.96%	187.90%			<u>187.90%</u>	
Facilities Cost of Capital					\$0	0.00%
	<u>\$1,132,195</u>	<u>(\$320,074)</u>	<u>\$0</u>		<u>\$812,121</u>	
<b>Indirect Cost Rate (Includes FCC)</b>					<u>187.90%</u>	

# What Are The Components Of An Indirect Cost Rate (ICR) Schedule?

Item  
1

Your Firm's Name

Item  
2

Firm's Fiscal Year End (Period Covered)

Item  
3

Columns:

1. Description (*Derived from the firm's Chart of Accounts. Descriptions will differ firm to firm*) – [See Module 4](#)
2. Financial Statements/Gross Amounts (*tie to Income Statement after closing entries – include allowable and unallowable amounts*) – [See Module 4](#)
3. Firm Adjustments (*list unallowable amounts & reference for each category*) – [See Module 6](#)
4. WSDOT Adjustments – to be completed by WSDOT during annual review
5. References (*identifier linked to Reference section of the schedule*) – [See Module 6](#)
6. Accepted Amounts (*net after all adjustments applied*)



# What Are The Components Of An Indirect Cost Rate (ICR) Schedule?

Item

4

Sections:

1. Direct Labor – Includes all time spent on projects (billable and non-billable)
2. Fringe Benefits – E.G. payroll taxes, retirement benefits, bonus, paid time off (if applicable)
3. General Overhead – Accumulated by logical cost groupings (indirect labor, vehicle expense, rent expense, etc.)

Item

5

References – Description of unallowable items with Federal Acquisition Regulation references linked to identifier on the schedule – **Refer to AASTHO Audit Guide, Chapter 8 for a list of common unallowable costs.**



# Indirect Cost Rate (ICR) Schedule Recap Example



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Where are each component on the Indirect Cost Rate (ICR) Schedule?

- Firm's Name
- Firm's Fiscal Year End
- Columns:
  - Account Descriptions
  - Financial Statement Amount
  - Firm Adjustments
  - WSDOT Adjustments
  - References
  - Accepted Amounts
- Sections:
  - Direct Labor
  - Fringe Benefits
  - General Overhead

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<b>Indirect Cost Rate (Includes FCC)</b>					<b>187.90%</b>	

# Indirect Cost Rate (ICR) Schedule Recap Example



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It is important that the firm records and keeps track of all hours worked (uncompensated overtime) , as a Payroll Variance Account will need to be presented on the ICR. (See Module 3)

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# Indirect Cost Rate (ICR) Schedule Recap Example



5

ABC Engineering- In Process  
"Indirect Cost Rate still subject to WSDOT Audit"

## References

Add the dollar amount in each reference,

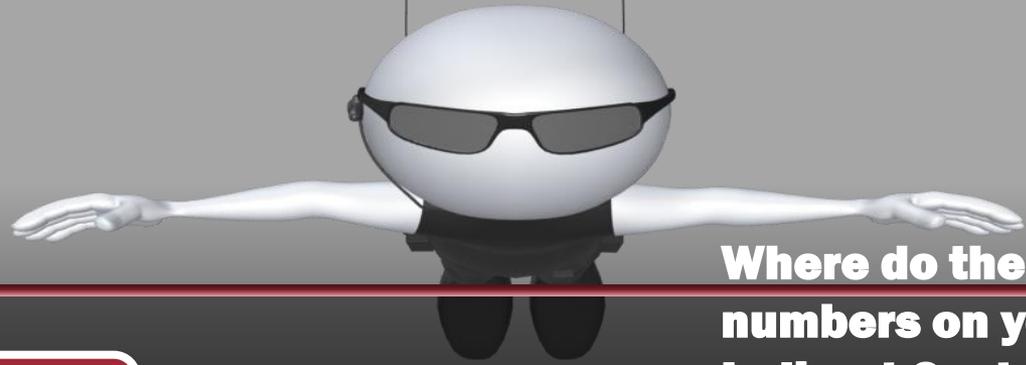
## ABC Adjustments:

as an expense account can have multiple adjustments.

## ABC Corp. Indirect Cost Rate Audited by ABC Corp.

- A Unallowable costs of (\$24,612) idle capacity per 48 CFR 31.205-17(c)
- B Lodging (\$1,600), Meal (\$42,000), and Mileage (\$3,200) rates in excess of federal travel regulation unallowable per 48 CFR 31.205-46(a)(2).
- C Inadequate supporting documentation unallowable per 48 CFR 31.201-2(d).
- D Key person life insurance for (\$6,000) unallowable per 48 CFR 31.205-19(e)(2)(v).
- E Unallowable taxes and licenses per 48 CFR 31.205-41.
- F Amortization of goodwill for (\$7,000) unallowable per 48 CFR 31.205-49.
- G Costs of memberships in civic and community organization unallowable per 48 CFR 31.205-1(f)(7).
- H Public relations (\$2,580) and advertising (\$4,005) unallowable per 48 CFR 31.205-1.
- I Entertainment unallowable per 48 CFR 31.205-14.
- J Legal Costs in relation to litigation unallowable per 48 CFR 31.205-47(f)(5).
- K Interest unallowable per 48 CFR 31.205-20.
- L Contributions unallowable per 48 CFR 31.205-8l.
- M Promotional Marketing unallowable per 48 CFR 31.205-1 and 31.205-38.
- N Unsupported direct selling costs of (\$10,312), no documentation available to demonstrate and support "person to person" selling unallowable per 48 CFR 31.205-38(b)(5).
- O Fringe Benefit adjustment; directly associated cost to unallowable Advertising (\$17,360), Public Relations (\$8,120) and Direct Selling Labor (\$2,920) unallowable per 48 CFR 31.201-6(a).
- P Auto Allowance payments of (\$12,000) unallowable per 48 CFR 31.205-6(m)(2) and 31.201-2(d), documentation of mileage log not available and unable to support and show segregation of business and personal use. Associated costs for vehicle unallowable per 48 CFR 31.205-46(d) and 31.205-6(m)(2). Associated costs include Insurance (\$1,000), Maintenance (\$997), and Depreciation (\$664).
- Q Bonus payments of (\$65,000) unsupported and not performance based unallowable per 48 CFR 31.205-6 and 2010 AASHTO Audit Guide, Chapter 7, Section 7.12 C
- R Severance payment does not follow company's established severance policy, (\$5,400) is unallowable per 48 CFR 31.205-6(g).

## References

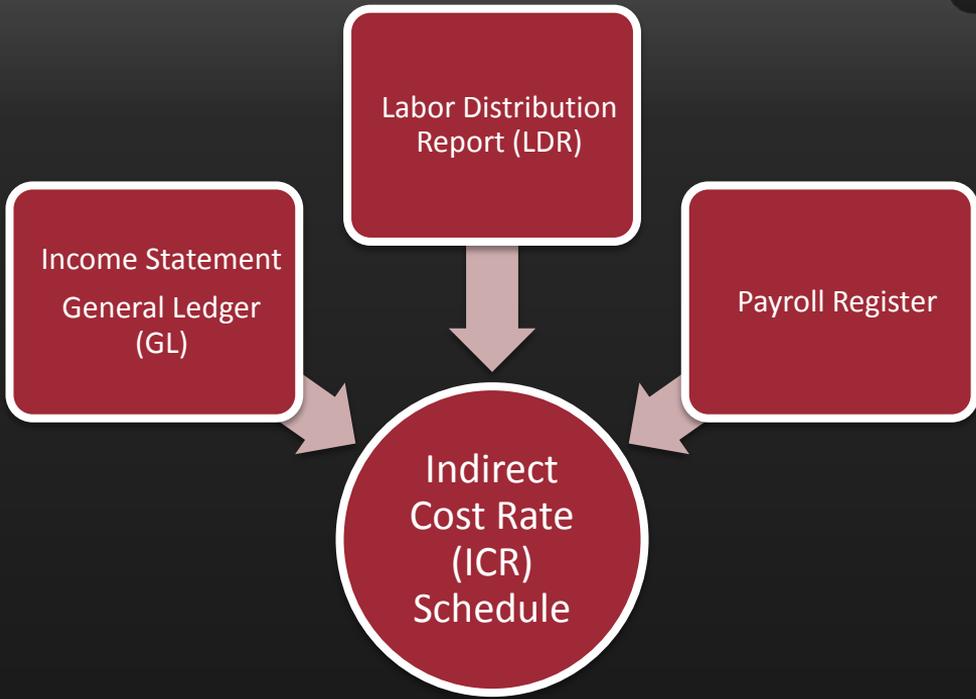


## Where do the numbers on your Indirect Cost Rate (ICR) Schedule come from?

The figures will come from three documents:

1. Income Statement/General Ledger (GL)
2. Labor Distribution Report (LDR)
3. Payroll Register

See Module 4 for further detail



# Calculating Your Indirect Cost Rate (ICR)

## Step 1

- Add up the fringe benefits section



## Step 2

- Add up the general overhead section and combined with the fringe benefits total to equal the total indirect costs.



## Step 3

- Divide the total by the direct labor total to calculate the rate.



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# Notes/Disclaimer

**THESE ARE EXAMPLES ONLY!** Your Indirect Cost Rate (ICR) Schedule will show your firm's account titles, numbers and references.

**Attention!** A small firm may not have all the account descriptions shown on the example schedule. Tailor the schedule to your specific accounts. **DO NOT** include account descriptions, if they **DO NOT PERTAIN TO YOUR FIRM!**

The schedule **MUST** be provided in WSDOT standard format, **EXCEL ONLY** – **NO PDF'S** accepted for review.



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Employee Train/Recruit/Moving	2,100	(1,500)		I	600	0.14%
Advertising	25,650	(23,250)		M	2,400	0.56%
Public Relations Expense	18,240	(15,140)		MI	3,100	0.72%
Direct Selling Expenses	9,400	(4,800)		NJ	4,600	1.06%
Professional Fees	38,000	(22,369)		J	15,631	3.62%
Interest	450	(450)		K	0	0.00%
Computer	28,400				28,400	6.57%
Supplies & Miscellaneous	36,900	(25,480)		L	11,420	2.64%
<b>Total General Overhead</b>	<b>\$727,555</b>	<b>(\$286,274)</b>	<b>\$0</b>		<b>\$441,281</b>	<b>102.10%</b>
<b>Total Indirect Costs &amp; Overhead</b>	<b>\$1,132,195</b>	<b>(\$320,074)</b>	<b>\$0</b>		<b>\$812,121</b>	<b>187.90%</b>
<b>Indirect Cost Rate (Less FCC)</b>	<b>261.96%</b>	<b>187.90%</b>			<b>187.90%</b>	
Facilities Cost of Capital					\$0	0.00%
	\$1,132,195	(\$320,074)	\$0		\$812,121	
<b>Indirect Cost Rate (Includes FCC)</b>					<b>187.90%</b>	

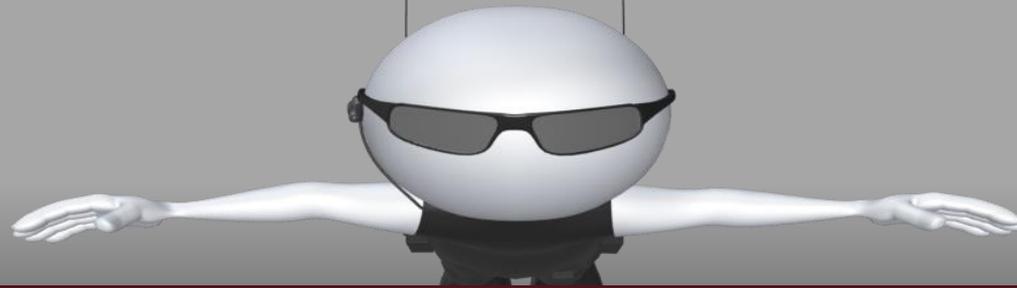
# How Long Can My Indirect Cost Rate (ICR) Be Used?

In accordance with 23 USC 112(D) and 23 CFR 172.7(b), indirect cost rates generally are **APPLICABLE FOR A ONE YEAR PERIOD**, and engineering consultants are required to update their indirect cost rates annually.

WSDOT Boilerplate agreements require an annual update.

Due to be updated annually within 180 days from firm's fiscal year end.





# Be Sure to Visit Us OnLine



Our website is filled with educational material and guidance for all firms. We have published several interpretive guidance documents to further assist firms. The website below provides guidance on the following topics and we are in the process of adding further topics:

- Small Firms
- Labor
- Uncompensated Overtime
- Direct Selling, Public Relations, Advertising and Bid & Proposal
- Allowable Bonus
- Auto Expense
- Meals
- Airfare

Please check our website on a regular basis for updates.

URL – <http://www.wsdot.wa.gov/Audit/guides.htm>

## WSDOT Safe Harbor Program:

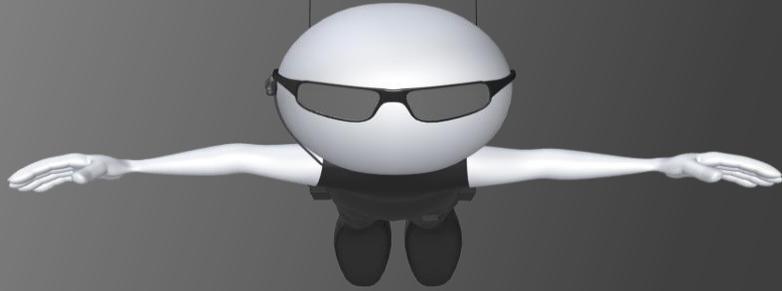
URL –

<http://www.wsdot.wa.gov/Audit/SafeHarbor.htm>

## For Additional Guidance and Contact Information -

Please refer to the end  
of Module 6!





**Questions? Comments?**

We are happy to help you!

