



# Administrative Qualifications (AQ): Process and Pain Points

## 2023 PEPS Conference

Roy Gonzales – PEPS Operations Manager

Angela Yokie – Resource Management Analyst

Gabe Villanueva – Project Management Specialist

December 5, 2023



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- Federal/State Statutes & Guides

2

- Indirect Cost Rate (ICR) Schedule

3

- Common Issues

4

- New Updates

5

- Questions & Answers

# **Federal/State Statutes and Guides**



Federal Acquisition Regulation (FAR) 31

Texas Administrative Code (TAC) 9.34 & 9.35

AASHTO Uniform Audit and Accounting Guide

Generally Accepted Government Auditing Standards  
(GAGAS)

The expenses must comply with these standards to be allowable as a cost for the indirect cost rate.

# **Indirect Cost Rate (ICR) Schedule**

# What is an ICR Schedule?

- The primary document used to show the calculation for the indirect cost rate.
- Previously referred to as the “Overhead” Schedule –changed to Indirect Cost Rate (ICR) Schedule to reflect the Federal Title.

ABC Engineering, LLC  
 Indirect Cost Rate Schedule  
 For the Year Ended December 31, 2022

Account Number & Description	General	Direct	Disallowed	Disallowed	TXDOT's	Proposed	% of
	Ledger Acct Balance						
<b>DIRECT LABOR</b>	\$ 1,950,501	\$ 1,950,501	\$ -			\$ 1,950,501	100.00%
<b>INDIRECT COSTS: FRINGE BENEFITS</b>							
6300 Benefits: Bonuses.....	\$ 234,060	\$ -	\$ (28,560)	(a)		\$ 205,500	10.54%
6310 Benefits: 401(k).....	37,525	-	-			37,525	5.00%
6320 Benefits: PTO (vac, sick, and holiday).....	253,565	-	-			253,565	13.00%
6820 Insurance: Disability.....	58,515	-	-			58,515	3.00%
6830 Insurance: Life.....	21,846	-	(800)	(b)		21,046	1.08%
6840 Insurance: Medical.....	136,535	-	-			136,535	7.00%
6850 Insurance: Workers' Comp.....	15,799	-	-			15,799	0.81%
7500 Payroll Taxes: FICA and Med.....	180,421	-	-			180,421	9.25%
7510 Payroll Taxes: FUTA and SUTA.....	78,020	-	-			78,020	4.00%
<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 1,076,286</b>	<b>\$ -</b>	<b>\$ (29,360)</b>			<b>\$ 1,046,926</b>	<b>53.67%</b>
<b>GENERAL OVERHEAD</b>							
6700 Indirect Labor.....	\$ 741,190	\$ -	\$ (3,300)	(c)		\$ 737,890	37.83%
9010 Direct: Lodging, Meals, and Travel.....	122,101	-	(122,101)	(d)		-	0.00%
5020 Direct: Employee Mileage Reimbursements.....	193,941	(193,941)	-	(d)		-	0.00%
5030 Direct: Rentals and Supplies.....	21,651	(21,651)	-	(d)		-	0.00%
9040 Direct: Subconsultants.....	44,862	(44,862)	-	(d)		-	0.00%
6000 Advertising and Marketing.....	23,391	-	(6,750)	(e)		17,241	0.88%
6100 Automobile Expense.....	68,268	-	(13,580)	(f)		54,688	2.80%
6200 Bank Service Charges.....	9,753	-	-			9,753	0.50%
6400 Contributions and Gifts.....	14,629	-	(14,629)	(g)		-	0.00%
6500 Depreciation Expense.....	117,030	-	-			117,030	6.00%
6600 Dues and Subscriptions.....	16,189	-	(350)	(h)		15,839	0.81%
6800 Insurance: Automotive.....	15,409	-	-			15,409	0.79%
6810 Insurance: Business Liability.....	23,406	-	-			23,406	1.20%
6900 Interest Expense.....	36,084	-	(36,084)	(i)		-	0.00%
7000 Licenses and Permits.....	21,456	-	-			21,456	1.10%
7100 Maintenance and Repairs.....	97,135	-	-			97,135	4.98%
7200 Meals & Entertainment.....	19,310	-	(1,050)	(j)		18,260	0.94%
7300 Misc. Fees, Fines, Penalties.....	6,827	-	(6,827)	(k)		-	0.00%
7400 Office Expense: Cleaning.....	8,192	-	-			8,192	0.42%
7410 Office Expense: Postage and Delivery.....	4,486	-	-			4,486	0.23%
7420 Office Expense: Office Supplies.....	32,183	-	-			32,183	1.65%
7430 Office Expense: Other Office Expense.....	35,889	-	-			35,889	1.84%
7600 Personal Property Tax.....	42,911	-	-			42,911	2.20%
7700 Prof Fees: Accounting and Legal.....	30,428	-	-			30,428	1.56%
7800 Rent.....	180,049	-	(2,400)	(l)		177,649	9.11%
7900 Telephone.....	60,466	-	-			60,466	3.10%
8000 Utilities.....	29,472	-	-			29,472	1.51%
Credit for Internal Allocations.....	-	-	(107,278)	(m)		(107,278)	-5.50%
<b>TOTAL GENERAL OVERHEAD</b>	<b>\$ 1,983,306</b>	<b>\$(348,555)</b>	<b>\$(192,247)</b>			<b>\$ 1,442,505</b>	<b>73.96%</b>
<b>TOTAL INDIRECT COSTS &amp; OVERHEAD RATE</b>	<b>\$ 3,059,593</b>	<b>\$(348,556)</b>	<b>\$(221,607)</b>			<b>\$ 2,489,431</b>	<b>127.63%</b>

Indirect Cost Rate (Less FCCM)  
 FCCM Rate

127.63%  
 0.50%

**What are the Components of an  
ICR Schedule?**

**ABC Engineering, LLC**  
**Indirect Cost Rate Schedule**  
**For the Year Ended December 31, 2022**

# Components Of An ICR Schedule

Account Number & Description	General Ledger Acct Balance	Direct Costs	Disallowed Costs	Ref	TXDOT's Disallowed Costs	Proposed Rate	% of Direct Labor
<b>DIRECT LABOR</b>	<b>\$ 1,950,501</b>	<b>\$ 1,950,501</b>	<b>\$ -</b>			<b>\$ 1,950,501</b>	<b>100.00%</b>
<b>INDIRECT COSTS: FRINGE BENEFITS</b>							
6300 Benefits: Bonuses.....	\$ 234,060	\$ -	\$ (28,560)	(a)		\$ 205,500	10.54%
6310 Benefits: 401(k).....	97,525	-	-			97,525	5.00%
6320 Benefits: PTO (vac., sick, and holiday).....	253,565	-	-			253,565	13.00%
6820 Insurance: Disability.....	58,515	-	-			58,515	3.00%
6830 Insurance: Life.....	21,846	-	(800)	(b)		21,046	1.08%
6840 Insurance: Medical.....	136,535	-	-			136,535	7.00%
6850 Insurance: Workers' Comp.....	15,799	-	-			15,799	0.81%
7500 Payroll Taxes: FICA and Med.....	180,421	-	-			180,421	9.25%
7510 Payroll Taxes: FUTA and SUTA.....	78,020	-	-			78,020	4.00%
<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 1,076,286</b>	<b>\$ -</b>	<b>\$ (29,360)</b>			<b>\$ 1,046,926</b>	<b>53.67%</b>
<b>GENERAL OVERHEAD</b>							
6700 Indirect Labor.....	\$ 741,190	\$ -	\$ (3,300)	(c)		\$ 737,890	37.83%
5010 Direct: Lodging, Meals, and Travel.....	122,101	(122,101)	-	(d)		-	0.00%
5020 Direct: Employee Mileage Reimbursements.....	159,941	(159,941)	-	(d)		-	0.00%
5030 Direct: Rentals and Supplies.....	21,651	(21,651)	-	(d)		-	0.00%
5040 Direct: Subconsultants.....	44,862	(44,862)	-	(d)		-	0.00%
6000 Advertising and Marketing.....	23,991	-	(6,750)	(e)		17,241	0.88%
6100 Automobile Expense.....	68,268	-	(13,580)	(f)		54,688	2.80%
6200 Bank Service Charges.....	9,753	-	-			9,753	0.50%
6400 Contributions and Gifts.....	14,629	-	(14,629)	(g)		-	0.00%
6500 Depreciation Expense.....	117,030	-	-			117,030	6.00%
6600 Dues and Subscriptions.....	16,189	-	(350)	(h)		15,839	0.81%
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7000 Licenses and Permits.....	21,456	-	-			21,456	1.10%
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**Indirect Cost Rate (Less FCCM)**

**127.63%**

**FCCM Rate**

**0.50%**

**ABC Engineering, LLC**  
**Indirect Cost Rate Schedule**  
**For the Year Ended December 31, 2022**

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6310 Benefits: 401(k).....	97,525	-	-			97,525	5.00%
6320 Benefits: PTO (vac., sick, and holiday).....	253,565	-	-			253,565	13.00%
6820 Insurance: Disability.....	58,515	-	-			58,515	3.00%
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6840 Insurance: Medical.....	136,535	-	-			136,535	7.00%
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8000 Utilities.....	29,472	-	-			29,472	1.51%
Credit for Internal Allocations.....	-	-	(107,278)	(m)		(107,278)	-5.50%
<b>TOTAL GENERAL OVERHEAD</b>	<b>\$ 1,983,306</b>	<b>\$ (348,555)</b>	<b>\$ (192,247)</b>			<b>\$ 1,442,505</b>	<b>73.96%</b>
<b>TOTAL INDIRECT COSTS &amp; OVERHEAD</b>	<b>\$ 3,059,593</b>	<b>\$ (348,555)</b>	<b>\$ (221,607)</b>			<b>\$ 2,489,431</b>	<b>127.63%</b>
<b>Indirect Cost Rate (Less FCCM)</b>						<b>127.63%</b>	
<b>FCCM Rate</b>						<b>0.50%</b>	

Calculating Your  
 ICR  
 FB+OH/DL=ICR

**How Long Can an IRC be Used?**

# How Long Can an Indirect Cost Rate be Used?

- \*Applicable for ONE YEAR PERIOD
- Engineering and Design consultants are required to update their indirect cost rates annually.
- Due to be updated annually within 180 days from the firm's fiscal year-end.

**Example:** Firm's FY ends: 12/31/XX  
+ 6 mos

**Firm's AQ Expiration Date:** 06/30/XX

**Firm's AQ Date:** 7/1/XX to 6/30/XX

\* In accordance with 23 USC 112(D) & 23 CFR 172.7(b)

**90-day Extension**

# 90-Day Extension

- Must have a CURRENT RATE on file with TxDOT
- Complete Packet
  - CPA Audit
  - COG
  - Self-Certification
- Prior to the Firm's AQ Expiration rate
- One-time extension
- TAC 9.34(B)

# Processing Time for Reviews

- First in First out
- Busy Season (Spring thru Summer)
- 60 Days Good Faith effort to complete the review
  - Complete and accurate packet
  - TAC 9.34
- IRS Filings

# **Common Issues**

**Gabe Villanueva**



1

- ICR Schedule Template

2

- Identification of Expense Accounts in ICR Schedule

3

- Matching Expense Accounts

4

- Descriptions of Expensed Items

5

- Identification of disallowed NCM amount in ICR Schedule

6

- Revenue not consistent in ICQ vs. NCM



Use this QR code to access the template from our website



## Documents and formats

The following documents must be submitted as separate documents

Document	Description
1	<a href="#">Self Certified Cost Report</a>
2	<a href="#">Certification of Final Indirect Costs for Self-Certification</a>
3	Indirect Cost Rate schedule <ul style="list-style-type: none"><li> <a href="#">With Field Rate</a></li><li> <a href="#">Without Field Rate</a></li></ul>
4	<a href="#">Notes to Report</a>



# Common Issues: ICR Schedule Template



## Without Field Rate

AASHTO Audit Guide - Chapter 5 - Sample Overhead Schedule					
SAMPLE CONSULTING COMPANY, Inc. Statement of Direct Labor, Fringe Benefits, and General Overhead For the Year Ended December 31, 20XX					
Account Number & Description	General Ledger Account Balance	Direct Costs	Disallowed Costs	Proposed Company Wide	% of Direct Labor
<b>DIRECT LABOR</b>	<b>\$ 1,950,501</b>	<b>\$ 1,950,501</b>	<b>\$ -</b>	<b>\$ 1,950,501</b>	<b>100.00%</b>
<b>INDIRECT COSTS: FRINGE BENEFITS</b>					
6300 Benefits: Bonuses.....	\$ 234,060	\$ -	\$ (28,560) (a)		
6310 Benefits: 401(k).....	97,525	-	-		
6320 Benefits: PTO (vac., sick, and holiday).....	253,565	-	-		
6820 Insurance: Disability.....	58,515	-	-		
6830 Insurance: Life.....	21,846	-	(800) (b)		
6840 Insurance: Medical.....	136,535	-	-		
6850 Insurance: Workers' Comp.....	15,799	-	-		
7500 Payroll Taxes: FICA and Med.....	180,421	-	-		
7510 Payroll Taxes: FUTA and SUTA.....	78,020	-	-		
<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 1,076,286</b>	<b>\$ -</b>	<b>\$ (29,360)</b>		
<b>GENERAL OVERHEAD</b>					
6700 Indirect Labor.....	\$ 741,190	\$ -	\$ (3,300) (c)		

## Home Rate & Field Rate

AASHTO Audit Guide - Chapter 5 - Sample Overhead Schedule (with Home Office and Field Rates)							
SAMPLE CONSULTING COMPANY, Inc. Statement of Direct Labor, Fringe Benefits, and General Overhead (with Field Rate) For the Year Ended December 31, 20XX							
Account Number & Description	General Ledger Account Balance	Direct Costs	Disallowed Costs	Proposed Company Wide	ALLOCATIONS		
					Proposed Home Office	Proposed Field Office	Percent to Field Office
<b>DIRECT LABOR</b>	<b>\$ 1,950,501</b>	<b>\$ 1,950,501</b>	<b>\$ -</b>	<b>\$ 1,950,501</b>	<b>\$ 1,826,853</b>	<b>\$ 123,648</b> (n)	<b>6.34%</b>
<b>INDIRECT COSTS: FRINGE BENEFITS</b>							
6300 Benefits: Bonuses.....	\$ 234,060	\$ -	\$ (28,560) (a)	\$ 205,500	\$ 193,000	\$ 12,500 (n)	
6310 Benefits: 401(k).....	97,525	-	-	97,525	91,250	6,270 (n)	
6320 Benefits: PTO (vac., sick, and holiday).....	253,565	-	-	253,565	241,420	12,144 (n)	
6820 Insurance: Disability.....	58,515	-	-	58,515	54,800	3,709	6.34%
6830 Insurance: Life.....	21,846	-	(800) (b)	21,046	19,710	1,334	6.34%
6840 Insurance: Medical.....	136,535	-	-	136,535	127,880	8,655	6.34%
6850 Insurance: Workers' Comp.....	15,799	-	-	15,799	14,790	1,002	6.34%
7500 Payroll Taxes: FICA and Med.....	180,421	-	-	180,421	168,984	11,437	6.34%
7510 Payroll Taxes: FUTA and SUTA.....	78,020	-	-	78,020	73,074	4,946	6.34%
<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 1,076,286</b>	<b>\$ -</b>	<b>\$ (29,360)</b>	<b>\$ 1,046,926</b>	<b>\$ 984,928</b>	<b>\$ 61,998</b>	
<b>GENERAL OVERHEAD</b>							
6700 Indirect Labor (G&A and support allocation).....	\$ 741,190	\$ -	\$ (3,300) (c)	\$ 737,890	\$ 680,506	\$ 38,736	5.25%

# Common Issues: Identification of Expense Accts.



AASHTO Audit Guide - Chapter 5 - Sample Overhead Schedule					
SAMPLE CONSULTING COMPANY, Inc.					
Statement of Direct Labor, Fringe Benefits, and General Overhead					
For the Year Ended December 31, 20XX					
Account Number & Description	General Ledger Account Balance	Direct Costs	Disallowed Costs	Proposed Company Wide	% of Direct Labor
<b>DIRECT LABOR</b>	<b>\$ 1,950,501</b>	<b>\$ 1,950,501</b>	<b>\$ -</b>	<b>\$ 1,950,501</b>	<b>100.00%</b>
<b>INDIRECT COSTS: FRINGE BENEFITS</b>					
6300 Benefits: Bonuses.....	\$ 234,060	\$ -	\$ (28,560) (a)	\$ 205,500	10.54%
6310 Benefits: 401(k).....	97,525	-	-	97,525	5.00%
6320 Benefits: PTO (vac., sick, and holiday).....	253,565	-	-	253,565	13.00%
6820 Insurance: Disability.....	58,515	-	-	58,515	3.00%
6830 Insurance: Life.....	21,846	-	(800) (b)	21,046	1.08%
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<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 1,076,286</b>	<b>\$ -</b>	<b>\$ (29,360)</b>	<b>\$ 1,046,926</b>	<b>53.67%</b>
<b>GENERAL OVERHEAD</b>					
6700 Indirect Labor.....	\$ 741,190	\$ -	\$ (3,300) (c)	\$ 737,890	37.83%

# Common Issues: Matching Acct information in GL, TB, & ICR Schedule



**AASHTO Audit Guide - Chapter 5 - Sample Overhead Schedule**

**SAMPLE CONSULTING COMPANY, Inc.**  
Statement of Direct Labor, Fringe Benefits, and General Overhead  
For the Year Ended December 31, 20XX

Account Number & Description	General Ledger Account Balance	Direct Costs	Disallowed Costs	Proposed Company Wide
<b>DIRECT LABOR</b>	<b>\$ 1,950,501</b>	<b>\$ 1,950,501</b>	<b>\$ -</b>	<b>\$ 1,950,501</b>
<b>INDIRECT COSTS - FRINGE BENEFITS</b>				
6300 Benefits: Bonuses	\$ 234,060	-	-(28,560) (a)	\$ 205,500
6310 Benefits: 401(k)	97,525	-	-	97,525
6320 Benefits: PTO (vac., sick, and holiday)	-	-	-	253,565
6820 Insurance: Disability	58,515	-	-	58,515
6830 Insurance: Life	21,846	-	-(800) (b)	21,046
6840 Insurance: Medical	136,535	-	-	136,535
6850 Insurance: Workers' Comp.	15,799	-	-	15,799
7500 Payroll Taxes: FICA and Med.	-	-	-	-
7510 Payroll Taxes: FUTA and SUTA	-	-	-	-
<b>TOTAL FRINGE BENEFIT</b>				
<b>GENERAL OVERHEAD</b>				
67 Indirect Labor				

**SAMPLE CONSULTING COMPANY, Inc.**  
**Trial Balance**  
For the year Ended December 31, 20XX

Description	Ending	Adjustments		Adjusted Ending
		Debit	Credit	
6300 Benefits: Bonuses	\$234,060			\$234,060
6310 Benefits: 401(k)	\$97,525			\$97,525
6320 Benefits: PTO (vac., sick, and holiday)	\$253,565			\$253,565
6820 Insurance: Disability	\$58,515			\$58,515
6830 Insurance: Life	\$21,846			\$21,846
6840 Insurance: Medical	\$136,535			\$136,535
6850 Insurance: Workers' Comp.	\$101,867		\$86,068	\$15,799
703	\$148,718			\$180,421
732	\$86,552			\$78,020

**SAMPLE CONSULTING COMPANY, Inc.**  
**GENERAL LEDGER**  
For the Year Ended December 31, 20XX

Date	Memo	Split	Debit	Credit	Balance
	6300 Benefits: Bonuses				0.00
01/14/2022	Performance Based Bonus Paid	Accounts Payable	20,535.00		20,535.00
02/01/2022	Performance Based Bonus Paid	Accounts Payable	19,564.00		19,564.00
03/11/2022	Performance Based Bonus Paid	Accounts Payable	22,558.00		22,558.00
04/08/2022	Performance Based Bonus Paid	Accounts Payable	23,568.00		23,568.00
05/20/2022	Performance Based Bonus Paid	Accounts Payable	21,565.00		21,565.00
06/03/2022	Performance Based Bonus Paid	Accounts Payable	25,153.00		25,153.00
07/15/2022	Performance Based Bonus Paid	Accounts Payable	18,785.00		18,785.00
08/26/2022	Performance Based Bonus Paid	Accounts Payable	11,254.00		11,254.00
09/09/2022	Performance Based Bonus Paid	Accounts Payable	13,585.00		13,585.00
10/17/2022	Performance Based Bonus Paid	Accounts Payable	18,525.00		18,525.00
11/04/2022	Performance Based Bonus Paid	Accounts Payable	22,585.00		22,585.00
12/30/2022	Performance Based Bonus Paid	Accounts Payable	16,383.00		16,383.00
	<b>Total Benefits: Bonuses</b>		<b>234,060.00</b>	<b>0.00</b>	<b>234,060.00</b>



## Clearly Identify the NCM Disallowed amount in the ICR Schedule.

- Consistent Information from the NCM to the ICR Schedule

## Matching Gross Revenue amount in Internal Control Questionnaire and National Compensation Matrix.

- Gross Revenue identified in section A.9. of ICQ must match the Gross Revenue identified in the NCM



**Consistent information across all reports and schedules.**

# **New Updates**

**Roy Gonzales**

# New Updates

- Federal Safe Harbor (Now Open to Out-of-State)
- New AASHTO Uniform Audit & Accounting Guide
- TxDOT Escalation Process (Including post review)

# Questions and Discussion



## Roy Gonzales

TxDOT PEPS Operations Manager



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## AQ Process Box



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