



Accrual Basis

Indirect Rate Variance
ICAT Demo
January 1 to December 31, 20x1

		<u>104 NRC Eng Support</u>
Direct Costs		
4500 · Direct Costs		-
4501 · Direct Labor		311,645.81
4502 · Direct Subcontracts		325,000.00
4503 · Direct Travel		30,000.00
4504 · Direct Materials		225,000.00
4505 · Other Direct Costs		<u>45,000.00</u>
Total Direct Costs		936,645.81
Indirect Costs at Actual Rates		
Fringe Benefits	29.76%	92,760.19
Overhead	25.83%	104,465.72
General & Admin Exp.	13.63%	<u>154,601.38</u>
Total Indirect		351,827.29
Indirect Costs at Provisional Rates		
Fringe Benefits	30.00%	93,493.74
Overhead	26.00%	105,336.28
General & Admin Exp.	13.75%	<u>156,127.93</u>
Total Indirect		354,957.95
Indirect Rate Variance		
Fringe Benefits		(733.55)
Overhead		(870.56)
General & Admin Exp.		(1,526.55)
Net Variance - Under Billed/(Over Billed)		<u>(3,130.66)</u>