

Sample Burden Reconciliation of a FY08_RSCH_ON_NON_GOV Schedule

January 7, 2008

Sample reconciliation is based on the RM3 179 report. This example reconciles salary related burdens, IDC and VSC indirect charges. All sponsored awards except CIRM awards (see below) follow this basic pattern.

EXAMPLE - FY08_RSCH_ON_NON_GOV											
Burden Reconciliation PTA xxxxxxx-xxx-Uxxxx											
Expenditures - Fiscal Year 2008											
PTA	ET	Expenditure Type Description	Amount	Vacation/RA_TA/TGP/Fringe					F&A / VSC		Not Burdened By IDC
				Vac Exempt	Vac Barg	RA/TA	TGP	Fringe	F&A	VSC	
xxxxxxx-xxx-Uxxx	51115	RBE PROFESSOR	2,802.92				2,802.92	2,802.92	2,802.92		
xxxxxxx-xxx-Uxxx	51310	RBE RSRCH AND ACADEMIC STAFF	14,641.34	14,641.34			14,641.34	14,641.34	14,641.34		
xxxxxxx-xxx-Uxxx	51450	RSCH ASST GRAD	5,456.33			5,456.33			5,456.33		
xxxxxxx-xxx-Uxxx	51530	RBE BARGAINING UNIT	442.78		442.78		442.78	442.78	442.78		
xxxxxxx-xxx-Uxxx	51537	RBE BARGAINING UNIT OVERTIME	6.17				6.17	6.17	6.17		
xxxxxxx-xxx-Uxxx	51554	ACADEMIC RBE EXEMPT USED	(8,648.44)	(8,648.44)			(8,648.44)	(8,648.44)	(8,648.44)		
xxxxxxx-xxx-Uxxx	51556	VAC ACCRUAL EXEMPT	530.38				530.38	530.38	530.38		
xxxxxxx-xxx-Uxxx	51566	VAC ACCRUAL BARGAINING UNIT	33.20				33.20	33.20	33.20		
xxxxxxx-xxx-Uxxx	51750	FRINGE BENEFITS RBE	2,736.51						2,736.51		
xxxxxxx-xxx-Uxxx	51770	FRINGE BENEFITS TGP	666.19						666.19		
xxxxxxx-xxx-Uxxx	51775	FRINGE BENEFITS GRAD	218.25						218.25		
xxxxxxx-xxx-Uxxx	55210	SUPPLIES LABORATORY	2,975.03						2,975.03		
xxxxxxx-xxx-Uxxx	55230	CHEMICALS COMPRESSED GAS	15.31						15.31		
xxxxxxx-xxx-Uxxx	56910	FACILITIES AND ADMIN CHARGE	12,688.06								12,688.06
xxxxxxx-xxx-Uxxx	56920	VSC FED ANIMAL CARE CHARGE	2,640.60								2,640.60
xxxxxxx-xxx-Uxxx	58720	INTERDEPT VSC FED ANIMAL CARE	3,385.38							3,385.38	
		Total	40,590.01	5,992.90	442.78	5,456.33	9,808.35	9,808.35	21,875.97	3,385.38	15,328.66
		Burden Amount		530.38	33.20	218.25	171.65	2,736.51	12,688.06	2,640.60	
		Rate		8.85%	7.50%	4.00%	1.75%	27.90%	58.00%	78.00%	
The base is MTDC											
Source: RM3 FIN OSR 179 Exp Award - tab 13 Data Download By PTA (Actuals)											

Notes

For salary expenditures:

- a) Vacation accrual is calculated on salary.
- b) TGP is calculated on salary and vacation accrual
- c) Fringe is calculated on salary and vacation accrual (but not TGP)
- d) IDC is calculated on salary, vacation accrual, TGP and fringe.

For non-salary expenditures, IDC is calculated on the non-salary expenditure.

Refer to the [Burden Expenditure Type Mapping Schedule](#) for information about how exp types are treated by burdening. (The base here is MTDC.)

Expenditures, especially salary with EIDs in different fiscal years can make the reconciliation more complex. Infrastructure can be difficult to reconcile on salary as not only is the salary excluded from ISC but also the vacation accrual, TGP and fringe on the excluded salary is excluded from TGP.

Sample Burden Reconciliation of a CIRM (California Institute for Regenerative Medicine) Research Award

The CIRM IDC ETs 56912, 56914, and ET 56918 only appear on California Institute for Regenerative Medicine (CIRM) research awards. Category A (56912) and Category B (56914) rates are applied to the MTDC base independently of each other. The Admin rate (56918) is applied to the MTDC base and the Category A and Category B burdens.

Sample reconciliation is based on the RM3 179 report. This example reconciles IDC only.

EXAMPLE - CIRM BURDEN RECONCILIATION (IDC Only)							
Burden Reconciliation PTA xxxxxxx-xxx-UZxxx							
Expenditures - Fiscal Year 2007							
PTA	ET	Description	Actuals	CAT A Calculation	CAT B Calculation	Admin Calculation	Not Burdened
xxxxxxx-xxx-UZxxx	51115	RBE PROFESSOR	14,065.22	14,065.22	14,065.22	14,065.22	
xxxxxxx-xxx-UZxxx	51310	RBE RSRCH AND ACADEMIC STAFF	5,166.66	5,166.66	5,166.66	5,166.66	
xxxxxxx-xxx-UZxxx	51370	CONTGNT EXEMPT ACADEMIC	694.44	694.44	694.44	694.44	
xxxxxxx-xxx-UZxxx	51554	ACADEMIC RBE EXEMPT VAC USED	(953.84)	(953.84)	(953.84)	(953.84)	
xxxxxxx-xxx-UZxxx	51556	VAC ACCRUAL EXEMPT	364.42	364.42	364.42	364.42	
xxxxxxx-xxx-UZxxx	51750	FRINGE BENEFITS RBE	5,536.80	5,536.80	5,536.80	5,536.80	
xxxxxxx-xxx-UZxxx	51760	FRINGE BENEFITS CONTNGT	58.34	58.34	58.34	58.34	
xxxxxxx-xxx-UZxxx	55210	SUPPLIES LABORATORY	576.25	576.25	576.25	576.25	
xxxxxxx-xxx-UZxxx	56912	CIRM FACILITIES CHGS CAT A	4,310.85			4,310.85	
xxxxxxx-xxx-UZxxx	56914	CIRM FACILITIES CHGS CAT B	3,458.92			3,458.92	
xxxxxxx-xxx-UZxxx	56918	CIRM ADMINISTRATION CHGS	6,655.59				6,655.59
		Total	39,933.65	25,508.29	25,508.29	33,278.06	6,655.59
		Burden		4,310.85	3,458.92	6,655.59	
		Rates		16.90%	13.56%	20.00%	
The base is MTDC.							
CAT A is calculated on the MTDC base.							
CAT B is calculated on the MTDC base.							
Admin is calculated on the MTDC base and the CAT A and CAT B burdening.							
Source: RM3 FIN OSR 179 Exp Award - tab 13 Data Download By PTA (Actuals)							

Notes

For salary expenditures:

- Vacation accrual is calculated on salary.
- TGP is calculated on salary and vacation accrual
- Fringe is calculated on salary and vacation accrual (but not TGP)
- IDC is calculated on salary, vacation accrual, TGP and fringe.

For non-salary expenditures, IDC is calculated on the non-salary expenditure.

Refer to the [Burden Expenditure Type Mapping Schedule](#) for information about how exp types are treated by burdening. (The base here is MTDC.) Expenditures, especially salary with EIDs in different fiscal years can make the reconciliation more complex.

Sample Burden Reconciliation of a CIRM Research Award - *continued* -

CIRM burden schedules are unique as their rates (CAT A, CAT B and Administrative) are effective for the period 7/1/YY – 6/30/YY of each year. All fringe rates are effective for the fiscal year. So for each fiscal year there will be a FY0YA and a FY0YB version.

For example:

Version	Effective Time Period	Comment
FY07A	9/01/06 -8/31/07	Fringe rates effective FOR FY07. In addition, this schedule addresses any potential pre-award expenses.
FY07B	9/01/07 – 6/30/08	New fringe rates. IDC rates do not change.
FY08A	7/1/08 – 8/31/08	New IDC rates. Fringe rates do not change.
FY08B	9/1/08 – 6/30/09	New fringe rates. IDC rates do not change.