

## Burdening Adjustment Guidelines – *continued*

### ADJUSTING BURDENING ON SPONSORED PROJECT EXPENDITURES

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A burdening adjustment is a journal that directly adjusts a burden expenditure type. Burdening adjustments are made in ijournals (new journal/historical form) by central ijournal users only. The term “burdening” generally refers to all costs systematically calculated by Oracle using a rate (percentage) and an expenditure base. Exhibit A documents all of the burden expenditure types in Oracle by category – vacation/disability sick leave, fringe, TGP, F&A, ISC, UC, SIP, VSC and GSS.

#### BACKGROUND

Oracle calculates burdening on sponsored project expense transactions posted to Grants Accounting by applying a rate to an expenditure. The result is debited to a burden expenditure type on the sponsored PTA and credited to the appropriate burden offset PTA. If the expense transaction was a credit, the resulting dr/cr would be reversed. Burdening is always posted to a task/sub-task.

The system uses the expenditure type and the expenditure item date to identify the applicable burden rate. Therefore it is critically important to use the correct expenditure type and expenditure item date whenever journaling salary and non-salary expenditures. This is especially important for transfers of historical expenditures (prior to 9/1/03).

- Oracle burden schedules include rates from FY98 onward only. Burdening on expenditures with expenditure item dates prior to 9/01/97 must be manually calculated.
- Adjustments made directly to the vacation accrual (ETs 51556, 51561, 51566), fringe (ETs 51750, 51755, 51760, 51775) and TGP (ET 51770) expenditure types must be accompanied by a manual entry to charge (or credit) IDC expenditure types 56910 FACILITIES AND ADMIN CHARGE, 58910 INTERDEPT INFRASTRUCTURE CHRG, 58915 INTERDEPT ISC CHG ON EXPENDITURES and 58920 INTERDEPT UTILITY CHARGE (or ETs 58930 INTERDEPT ALT ISC CHARGE, 58935 INTERDEPT ALT ISC CHG ON EXPENDITURES and 58940 INTERDEPT ALT UTILITY CHARGE – the alternate ISC/UC expenditure types) or ET 58590 INTERDEPT INFRASTRUCTURE PROG (SIP- Capital Accounting only) for any burdening generated by the adjustment. These adjustments are not automatically burdened with F&A, ISC and UC or SIP.
- Infrastructure and Alternate PTAs  
*Non-Sponsored Funds*  
In September 2005 a customization was implemented in Oracle to charge alternate PTAs for ISC in accordance with the revised infrastructure policy (effective September 1, 2005) on non-sponsored funds only. This customization systematically move ISC charges generated on non-sponsored funds with alternate PTA's documented in the reference fields on the fund. This customization is not used for sponsored awards with alternate PTAs.

#### *Sponsored Awards*

A customization was implemented in Oracle to charge alternate PTAs for ISC/UC starting August 12, 2004. In addition, in August 04 a journal (ij0077782) was posted to charge ISC/UC to alternate PTAs for the period September 2003 – July 2004. This customization is run approximately once a week to move ISC/UC charges generated on a sponsored projects with alternate PTA documented on the task flexfields. Transaction controls exist on the sponsored project tasks to make ETs 56930, 56940, 58910, 58915, 58920 and 58935 not billable should charges remain on the task during billing.

The customization only moves Oracle burdening transactions. It will not move an adjustment (such as an ijournal) made directly to ET 58910, 58915 or 58920.

## Burdening Adjustment Guidelines – *continued*

- Transactions with EIDs prior to the start date of the earliest version on the burden schedule attached to the award (or override schedule attached to the task) cannot be processed. Since the earliest version on all burden schedules has a start date of September 1, 1997, journals containing EIDs prior to September 1, 1997 cannot be successfully processed. Use an EID that corresponds to the earliest EID allowable on the burden schedule (September 1, 1997). Put the correct EID in the line description. Submit a burden adjustment to correct the burdening to the proper rate (difference between the FY98 rate(s) and the earlier years rate(s). **Remember if the journal involves salary, fringe will need to be included.** Rates back to 1975 can be found on the [OSR desk procedures web page](#).
- Adjustments to fringe benefits charged in a prior fiscal year use a separate task and project. See Exhibit B below.
- The journal description should be sufficiently detailed for a third party such as an auditor to understand why the adjustment was made and how the calculation was done. Many team members include the calculation in the description. The description should also state what steps have been taken to avoid the error in the future.

## INDEX TO BURDENING ADJUSTMENT EXAMPLES

The following is a reference guide to the burdening adjustment examples in this document.

Example	Description
1	Adjusting F & A on an award (increasing the F & A on the award)
2	Charging F & A on the Unexpended Balance of a Fixed Price Award
3	Infrastructure and utility charges were incorrectly charged to a sponsored award subject to the ISC Policy prior to 9/01/05 in FY04
4	Provost/CFO waives award from ISC after the award has started. Award is subject to the revised ISC policy effective 9/01/05.
5	The prior (6%) ISC policy infrastructure and utility charges were incorrectly charged to a sponsored award subject to the revised (8%) ISC Policy effective 9/01/05.
6	Dean of Research Award subject to the prior (6%) ISC policy was charged ISC and utility charges instead of an alternate PTA. Burden transactions were created prior to the start of the ALT PTA customization.
7	Wrong Expenditure Item Date Used on an Expenditure Subject to F & A
8	Incorrect Fringe Charged (s/b infrequent)
9	SIP (Capital Accounting only)
10	Transferring a direct cost where the transaction EID is prior to the earliest burden schedule version (prior to 9/1/97)

## Burdening Adjustment Guidelines – *continued*

### BURDEN ADJUSTMENT PROCEDURE

Debit or credit the sponsored/non-sponsored project PTA using the specific burden expenditure type you need to adjust. (Debits increase and credits decrease the burden expense.) The other side of the entry is to the appropriate burden offset PTA using the same burden expenditure type. Use the table in Exhibit B "Burden Expenditure Types and Associated Burden Offset PTA's" to find the Burden Offset PTA for the Burden Expenditure type you are adjusting.

#### EXAMPLE 1: Adjusting F & A on a Task

On sponsored project PTA 1041092-1-SBAAJ, the F&A rate is incorrect for the month of September 03 because the award was assigned an incorrect burden schedule. The award has one task and ends December 31, 2003. We need to increase the F&A charged in Sept 03 by \$1,000.

#### Solution

Always remember to correct the burden schedule on the award (or task) first before making your adjustment. Using the new journal form in ijournals, we are increasing the F&A burden by \$1,000 on the sponsored project so we debit the sponsored project PTA (line 10) and credit the burden offset PTA (line 20) for expenditure type 56910 (F&A). Per Appendix A the burden offset PTA for expenditure type 56910 is project 1000750, task 1 and award AAPAF. If we wanted to reduce the F&A charge by \$1,000 we would reverse the debit and credit.

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1041092	1	SBAAJ	56910	30-SEP-03	1000750	1,000.00		Charge Sep-03 F&A to 1041092-1-SBAAJ
20	1000750	1	AAPAF	56910	30-SEP-03	1041092		1,000.00	Charge Sep-03 F&A to 1041092-1-SBAAJ

## Burdening Adjustment Guidelines – *continued*

### EXAMPLE 2: Charging F & A on the Unexpended Balance of a Fixed Price Award

Stanford allows PI's/departments to transfer an unexpended balance to an unrestricted PTA. Transferring an unexpended balance on a fixed price award requires two journals in Oracle. One journal charges F&A on the unexpended balance. (See below.) The second journal transfers the balance net of indirects to a designated income PTA. (See the Fund Transfer Guidelines.) It is January 04 and the fixed price sponsored award PTA 1023443-100-UBSXR ended Dec 31, 2003 with an unexpended balance of \$1,818.18. The F&A rate is 55%.

#### Solution

The F&A charged on the unexpended balance is  $1818.18 * 55\% = \$1,000$ . The journal charges the sponsored award for the additional indirects of \$1,000. Using the new journal form in ijournals, we increase the F&A burden by \$1,000 on the sponsored project so we debit the sponsored project PTA (line 10) and credit the burden offset PTA (line 20) for expenditure type 56910 (F&A). The burden offset PTA for expenditure type 56910 is project 1000750, task 1, award AAPAF per Appendix A. For consistency, use the last day of the award period of performance for the expenditure item date.

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1023443	100	UBSXR	56910	31-DEC-03	1000750	1,000.00		Charge 55% F&A on unexpended balance
20	1000750	1	AAPAF	56910	31-DEC-03	1023443		1,000.00	Charge 55% F&A on unexpended balance

## Burdening Adjustment Guidelines – *continued*

### EXAMPLE 3: Dean of Research Award subject to the prior (6%) ISC policy was charged ISC and utility charges instead of an alternate PTA. Burden transactions were created prior to the start of the ALT PTA customization.

On August 11, 2004 we found a Dean of Research government sponsored award (1051078-1-SEBAX) was charged ISC/UC incorrectly for FY04. The sponsor will not pay the ISC/UC. The ISC/UC must be removed from the award and charged to an alternate PTA (1078468-1-GAAAF) provided by the department. ISC charged to the award is \$3500. UC charged to this award is \$291.67. The award ends in Dec-04. The current burden schedule is correct (ISC\_UC). There is one task (1) on the award.

#### Solution

The burdening on these transactions was created prior to the start date of the ALT PTA customization, therefore the customization will not move the transactions even if an alternate PTA is entered. The burdening will have to be transferred manually. Code the award *ISC\_ALT\_PTA\_Required* on the sponsored award task. Enter the alternate PTA (1078468-1-GAAAF) in the Alternate PTA flexfields on the task. Enter transaction controls on the task to prevent the ISC/UC from being billed (expenditure types 58910 and 58920) on the sponsored award. Reverse the ISC/UC charges on the sponsored award and charge them to the alternate PTA.

Note: If we found this discrepancy after August 11, 2004, we would code the alt PTA and let the alternate PTA code run and move any ISC/UC charges originated on or after August 12, 2004 to the alternate PTA before we made any manual adjustments to ISC created prior to that date.

NOTE: IF THESE ADJUSTMENTS WERE DATED PRIOR TO 9/01/03, THEY WOULD BE ENTERED ON THE HISTORICAL JOURNAL FORM.)

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1000752	1	AAPAF	58910	31-AUG-04	1051078	3,500.00		Reverse FY04 ISC on 1051078-1-SEBAX
20	1051078	1	SEBAX	58910	31-AUG-04	1000752		3,500.00	Reverse FY04 ISC on 1051078-1-SEBAX
30	1078468	1	GAAAF	58930	31-AUG-04	1000754	3,500.00		Chrg FY04 ISC to alt PTA 1078468-1-GAAF
40	1000754	1	AAPAF	58930	31-AUG-04	1078468		3,500.00	Chrg FY04 ISC to alt PTA 1078468-1-GAAF
50	1000753	1	AAPAF	58920	31-AUG-04	1051078	291.67		Reverse FY04 UC on 1051078-1-SEBAX
60	1051078	1	SEBAX	58920	31-AUG-04	1000753		291.67	Reverse FY04 UC on 1051078-1-SEBAX
70	1078468	1	GAAAF	58940	31-AUG-04	1000755	291.67		Chrg FY04 UC to alt PTA 1078468-1-GAAF
80	1000755	1	AAPAF	58940	31-AUG-04	1078468		291.67	Chrg FY04 UC to alt PTA 1078468-1-GAAF

Lines 10-20 reverse the ISC on the sponsored award.

Lines 30-40 charges the ISC to the alternate PTA in the alternate ISC ET

Lines 50-60 reverse the utility charge on the award

Lines 70-80 charges the utility charge to the alternate PTA in the alternate UC ET.

## Burdening Adjustment Guidelines – *continued*

### **EXAMPLE 4: Infrastructure is charged on an award subject to the revised (8%) ISC policy was waived by the Provost/CFO after the award started.**

Infrastructure has been charged to sponsored project PTA 1564568-100-UKFGG, a non-government award, which is subject to the revised ISC policy. The award started in October 05. In December 05 the Provost/CFO waived the award from ISC. We need to change the attributes on the PTA to avoid further charging and reverse the ISC on the award. The award has one task (100) and the total ISC charged is \$1167.

#### Solution

Change the award burden schedule to FB\_VA\_TGP. On task 100, code the award ISC\_PROVOST\_CFO\_WAIVED. Reverse the ISC on the award as follows:

Note: You may want to make your adjustment after December 05 has closed to be certain how much ISC needs to be moved.

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1095050	1	AAPAH	58915	31-DEC-05	1564568	3,500.00		Reverse ISC on 1564568-100-UKFGG.
20	1564568	100	UKFGG	58915	31-DEC-05	1095050		3,500.00	Reverse ISC on 1564568-100-UKFGG.

Line 10: Reverses the ISC recovery in the offset PTA.

Line 20: Reverses the expense on the sponsored award.

**Burdening Adjustment Guidelines – continued**

**EXAMPLE 5: Prior (6%) ISC policy infrastructure and utility charges were incorrectly charged to a sponsored award subject to the revised (8%) ISC policy effective 9/01/05 in FY06**

A Dean of Research non-government sponsored award (1188973-100-UAYGH) subject to the revised (8%) ISC policy was charged the prior (6%) ISC/UC charge incorrectly for September 05 and October 05. There is one task (100) on the award. ISC charged to the award is \$750 in ET 58910. UC charged to the award is \$62.50 in ET 58920. The burdenable cost of \$12,500 is the same under both policies. The award ends in Aug-06. The error was discovered in November 05.

**Solution**

Change the burden schedule on the award to ISC\_TGP\_P06 form ISC\_TGP. Code the task ISC\_Chargeable. Reverse the prior (6%) ISC policy ISC and UC charge in the alternate PTA. Charge the correct revised (8%) ISC to the award.

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1000752	1	AAPAF	58910	31-OCT-05	1188973	750.00		Reverse prior policy ISC on 1188973-100-UAYGH.
20	1188973	100	UAYGH	58910	31-OCT-05	1000752		750.00	Reverse prior policy ISC on 1188973-100-UAYGH.
30	1000753	1	AAPAF	58920	31-OCT-05	1188973	62.50		Reverse prior policy UC on 1188973-100-UAYGH.
40	1188973	100	UAYGH	58920	31-OCT-05	1000753		62.50	Reverse prior policy UC on 1188973-100-UAYGH.
50	1188973	100	UAYGH	58935	31-OCT-05	1095050	1000.00		Chrg ISC to alt PTA 1057891-100-EHDDA
60	1095050	1	AAPAH	58935	31-OCT-05	1188973		1000.00	Chrg ISC to alt PTA 1057891-100-EHDDA

Lines 10-20 reverse the prior policy ISC on the alternate PTA.

Lines 30-40 reverse the prior policy UC on the alternate PTA.

Lines 50-60 charges the revised (8%) policy ISC to to the sponsored PTA as follows: ( $\$12,500 * 8\% = \$1,000.$ )

## **Burdening Adjustment Guidelines – *continued***

### **EXAMPLE 6: Infrastructure charges on an award subject to the revised 8% ISC policy were incorrectly charged to the sponsored award instead of the alternate PTA**

A Dean of Research non-government sponsored award (1084578-100-UXXAA) with a start date of 01-SEP-05 is a subject to the revised (8%) ISC policy. The PTA was charged 8% ISC for September 05 – Dec 05 instead of an alternate PTA. The sponsor will not pay the ISC charge. The CFO/Provost has exempted the award from the revised (8%) ISC policy infrastructure and the department has provided an alternate PTA to accept the charge (1145876-100-EGWSA). There is one task (100) on the award. ISC charged to the award is \$600 in ET 58915. The error was discovered in September 06.

#### **Solution**

Code the task ISC\_PROVOST\_CFO\_EXEMPT. Enter the alternate PTA (1145876-100-EGWSA) in the alternate PTA flexfields on the task.. Enter transaction controls on the task to prevent ET 58915 and ET 58935 from being billed. No journal is necessary as the alternate PTA customization should move the ISC charge to the alternate PTA in ET 58935 the next time the customization is run. (All transactions originated after August 11, 2004.)



**Burdening Adjustment Guidelines – *continued***

**EXAMPLE 7: Wrong Expenditure Item Date Used on an Expenditure Subject to F & A**

Journal ij000765 transfers Aug 03 salary (exp type 51515 totaling \$1,000) using an exp item date in September 03 (date used was 30-SEP-2003) from one non-government sponsored project (1112568-1-UBCDE) to another (1003422-1-UABCD). There is one task on each award. The awards end in Dec-04.

**Solution**

Reverse the original journal and originate the transfer again using the correct expenditure item date.

Remember:

- a. Use the exact same expenditure item date on the original transaction. Here it was 31-AUG-2003 not 30-SEP-2003.
- b. The journal with the correct exp item dates will have to be originated on the historical ijournal form. The burdening should correct itself systematically.

Note: Vacation accrual calculated on this entry will post to ET 51556 VAC Accrual Exempt starting September 04 onward (FY05).

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1003422	1	UABCD	51515	30-SEP-03	1112568		1,000.00	Reverse ij000765 exp item date s/b AUG 03
20	1112568	1	UBCDE	51515	30-SEP-03	1003422	1,000.00		Reverse ij000765 exp item date s/b AUG 03
30	1003422	1	UABCD	51515	31-AUG-03	1112568	1,000.00		Transfer salary using correct exp item date of AUG-03
40	1112568	1	UBCDE	51515	31-AUG-03	1003422		1,000.00	Transfer salary using correct exp item date of AUG-03

## Burdening Adjustment Guidelines – *continued*

### EXAMPLE 8: Incorrect Fringe (s/b infrequent)

We discover at award closeout that Oracle overcharged regular benefits eligible fringe benefits (ET 51750) by \$105.00 for fiscal year FY06 on 1123456-1-UBBBA, a non-government award. The F&A on the award is for fiscal year FY06 is 56%.

Solution

We need to reduce the fringe charged in exp type 51750 by \$105. We will also need to make an adjustment to the F&A rate because we are directly adjusting a fringe expenditure type.

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1123456	1	UBBBA	51750	30-SEP-03	1000700		105.00	Adj RBE fringe for FY05 fringe charged in error
20	1089557	1	AAPAA	51750	30-SEP-03	1123456	105.00		Adj RBE fringe for FY05 fringe charged in error
30	1123456	1	UBBBA	56910	30-SEP-03	1000750		59.85	Burden on FY05 RBE Fringe adj
40	1000750	1	AAPAF	56910	30-SEP-03	1123456	59.85		Burden on FY05 RBE Fringe adj

Here is the detail showing the changes in all burdening components. As neither salary nor the vacation accrual changed, TGP did not change as well and is omitted from the adjustment. If this adjustment was for FY05, the offset PTA for ET 51750 would be 1089555-1-AAPAA.

	As Posted	Corrected	Diff (Dr (Cr)	Exp Type	Comments
<b>RBE Fringe</b>	<b>105.00</b>	<b>0</b>	<b>(105.00)</b>	<b>51750</b>	
<b>F&amp;A</b>	<b>58.80</b>	<b>0</b>	<b>(58.80)</b>	<b>56910</b>	<b>(\$105) * .56 = \$58.80</b>

## Burdening Adjustment Guidelines – *continued*

### EXAMPLE 9: SIP (Capital Accounting only)

SIP has been incorrectly charged to a capital accounting award in FY04 through October 03. The total amount charged is \$460. The burden schedule has been changed to stop charging SIP but an entry needs to be made to reverse the SIP already charged.

#### Solution

We reverse the SIP charge on the capital accounting award (1124567-1-CAAAA) and SIP burden offset PTA (1000770-1-AAPAG) by debiting the SIP burden offset PTA and crediting the SIP charge on the capital accounting award.

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1000770	1	AAPAG	58590	31-OCT-03	1124567	460.00		Reverse SIP incorrectly charged in FY04
20	1124567	1	CAAAA	58590	30-OCT-03	1000770		460.00	Reverse SIP incorrectly charged in FY04

## Burdening Adjustment Guidelines – *continued*

### EXAMPLE 10: Direct Cost Transaction EID prior to Start Date of Earliest Burden Schedule Version (Sept 1, 1997)

#### Guidance

Transactions with EIDs prior to the start date of the earliest version on the burden schedule attached to the award (or override schedule attached to the task) cannot be processed. Since the earliest version on all applicable burden schedules has a start date of September 1, 1997, journals containing EIDs prior to September 1, 1997 cannot be successfully processed. Use an EID that corresponds to the earliest EID allowable on the burden schedule (September 1, 1997). Put the correct EID in the line description. Submit a burden adjustment to correct the burdening to the proper rate (difference between the FY98 rate(s) and the earlier years rate(s). **Remember if the journal involves salary, fringe will need to be included.** Rates back to 1975 can be found on the [OSR desk procedures web page](#).

#### Suggested Additional information to include in the ijournal justification.

“An expenditure item date that is prior to the start date of the earliest version of the burden schedule, currently 01-SEP-1007 cannot be used in ijournals. The ijournal EID has been changed to 01-SEP-1997 and the actual EID date is documented in the ijournal line description. If required, an IDC adjustment is included in this ijournal or a separate ijournal to correct the burdening because the EID date used in the journal is in a different fiscal year.”

#### Example

A \$1000 transaction to ET 52355 (food) posted in Oct 1996 in SUFIN on award 1895678-124-TGKWO needs to be removed as it did not benefit the award. This award is research, on-campus. The research, on-campus F&A rates for FY97 and FY98 are 56% and 55%, respectively. The charge is moved to 1059756-1-GAFED. GAFED is exempt from ISC.

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1895678	124	TGKWO	52355	01-SEP-1997	1059756		1000.00	Transfer food, trns date is 31-OCT-1996
20	1059756	1	GAFED	52355	01-SEP-1997	1895678	1000.00		Transfer food, trns date is 31-OCT-1996

The above journal will result in a credit to ET 56910 of \$550.00 (55% \* \$1000) instead of a credit of \$560.00 (\$1000\*.56). Include the following lines to reverse the incorrect credit of \$550.00 and charge the correct credit of \$560.00. Use the same EID as above and include the correct EID in the line description.

Line	Project	Task	Award	Exp Type	Exp Date	Dept. Ref.	Debit	Credit	Description
10	1895678	124	TGKWO	56910	01-SEP-1997	1000750	550.00		Adj F&A, trns date is 31-OCT-1996
20	1000750	1	AAPAF	56910	01-SEP-1997	1895678		550.00	Adj F&A, trns date is 31-OCT-1996
10	1895678	124	TGKWO	56910	01-SEP-1997	1000750		560.00	Adj F&A, trns date is 31-OCT-1996
20	1000750	1	AAPAF	56910	01-SEP-1997	1895678	560.00		Adj F&A, trns date is 31-OCT-1996

**Burdening Adjustment Guidelines – continued**

**EXHIBIT A**

**BURDENING CATEGORY**

<b>BURDENING CATEGORY</b>	<b>Computed On</b>	<b>Description</b>	<b>Burden Expenditure Type</b>
Vacation/Disability Sick Leave (VAC)	Salary	Exempt Non-exempt Bargaining Unit	51556 51561 51566
Fringe (FB)	Salary + Vacation	RBE (Regular Benefits Eligible) Post Doc Contingent RA/TA Graduate Student Student (zero rate)	51750 51755 51760 51775 (none)
Tuition Grant Program (TGP)	Salary + Vacation	Tuition Grant Program	51770
F&A	Salary +Vacation + Fringe + TGP + Non-Salary	Facilities and Administrative	56910
Infrastructure Prior to 9/01/05 (ISC)	Salary +Vacation + Fringe + TGP + Non-Salary	Infrastructure Charge /alt ISC	58910 / 58930
Utility Charge Prior to 9/01/05 (UC)	Salary +Vacation + Fringe + TGP + Non-Salary	Utility Charge/ alt UC	58920 / 58940
Revised Infrastructure Policy effective 9/01/05 (ISC)	Salary +Vacation + Fringe + TGP + Non-Salary (1)	Infrastructure Charge /alt ISC	58915 / 58935
Stanford Infrastructure Program (SIP)	Salary +Vacation + Fringe + TGP + Non-Salary	Stanford Infrastructure (Capital Acting only)	58590
VSC	ET 58720 (Stand alone – no other burdening applied)	Veterinary Service Center	56920
Graduate Student Stipend Surcharge (GSS)	ET 57340, 57510 (Stand alone – no other burdening applied)	Graduate Student Stipend Surcharge	57640

The burdening components, rates and the expenditure types they are calculated on can be found at: <http://www.stanford.edu/dept/ORA/gcrs/rate2.html>. Burden offset PTAs are at Exhibit B.

(1) The revised ISC policy does not charge ISC on the Graduate Student Stipend Surcharge.

**Burdening Adjustment Guidelines - continued**

**EXHIBIT B: BURDEN EXPENDITURE TYPES AND ASSOCIATED BURDEN OFFSET PTA's**

***Vacation/Disability Sick Leave Accrual***

If you are adjusting the burden expenditure type below:	Use the following Burden Offset PTA				
<b><i>Vacation Accrual</i></b>	<b><i>Vacation Accrual</i></b>				
Burden Expenditure Type	Project	Award	Task	Task Name	Description
51556 VAC ACCRUAL EXEMPT	1066157	AZACK	100	Cntrl Vac Accrual	Vacation Accrual Exempt
51561 VAC ACCRUAL NON EXEMPT	1066157	AZACK	100	Cntrl Vac Accrual	Vacation Accrual Non-Exempt
51566 VAC ACCRUAL BARGAINING UNIT	1066157	AZACK	100	Cntrl Vac Accrual	Vacation Accrual Bargaining Unit

***Fringe Benefits***

If you are adjusting the burden expenditure type below for the <i>current</i> year's benefit expense:	Use the following Burden Offset PTA				
Burden Expenditure Type	Project	Award	Task	Task Name	Description
51750 FRINGE BENEFITS RBE	1089557	AAPAA	1	University Offset	Current Yr Fringe Offset for adj
51755 FRINGE BENEFITS POST DOC	1089557	AAPAA	1	University Offset	Current Yr Fringe Offset for adj
51760 FRINGE BENEFITS CONTGNT	1089557	AAPAA	1	University Offset	Current Yr Fringe Offset for adj
51775 FRINGE BENEFITS GRAD	1089557	AAPAA	1	University Offset	Current Yr Fringe Offset for adj

If you are adjusting the burden expenditure type below for a <i>prior</i> year's benefit expense*:	Use the following Burden Offset PTA				
Burden Expenditure Type	Project	Award	Task	Task Name	Description
51750 FRINGE BENEFITS RBE	1089555	AAPAA	1	Prior Year - Adj	Prior Yr Fringe Offset for adj
51755 FRINGE BENEFITS POST DOC	1089555	AAPAA	1	Prior Year - Adj	Prior Yr Fringe Offset for adj
51760 FRINGE BENEFITS CONTGNT	1089555	AAPAA	1	Prior Year - Adj	Prior Yr Fringe Offset for adj
51775 FRINGE BENEFITS GRAD	1089555	AAPAA	1	Prior Year - Adj	Prior Yr Fringe Offset for adj

***\*The start date of project/task 1089555-1 is 9/01/04. If the fringe transaction is prior to this date, use this date as the EID on the burden offset PTA only. Use the actual transaction EID on the sponsored project.***

**Burdening Adjustment Guidelines - continued**  
**Tuition Grant Program**

If you are adjusting the burden expenditure type below:	Use the following Burden Offset PTA				
	Project	Award	Task	Task Name	Description
51770 FRINGE BENEFITS TGP	1003490	BADHI	1	TGP Recovery	Tuition Grant Program

**Indirect Cost (F&A, VSC, Prior Policy\* ISC/ UC and Alternate ISC/UC)**

If you are adjusting the burden expenditure type below:	Use the following Burden Offset PTA				
	Project	Award	Task	Task Name	Description
56910 FACILITIES AND ADMIN CHARGE	1000750	AAPAF	1	F&A Burden Offset	Facilities and Administrative Charge
56912 CIRM FACILITIES CHGS CAT A	1000750	AAPAF	1	F&A Burden Offset	Facilities Charge
56914 CIRM FACILITIES CHGS CAT B	1000750	AAPAF	1	F&A Burden Offset	Facilities Charge
56916 CIRM OPERATIONS AND MAINT CHGS	1000750	AAPAF	1	F&A Burden Offset	Facilities Charge
56918 CIRM ADMINISTRATION CHGS	1000750	AAPAF	1	F&A Burden Offset	Administrative Charge
56920 VSC FED ANIMAL CARE CHARGE	1000751	AAPAF	1	VSC Burden Offset	Veterinary Service Center Charge
58910 INTERDEPT INFRASTRUCTURE CHRGR	1000752	AAPAF	1	ISC Burden Offset	Infrastructure Charge
58920 INTERDEPT UTILITY CHARGE	1000753	AAPAF	1	Utility Burdn Offset	Utility Charge
58930 INTERDEPT ALT ISC CHARGE	1000754	AAPAF	1	Alt ISC Burdn Offset	Alternate Infrastructure Charge
58940 INTERDEPT ALT UTILITY CHARGE	1000755	AAPAF	1	Alt Util Chrg Offset	Alternate Utility Charge
58920 INTERDEPT UTILITY CHARGE	1000753	AAPAF	1	Utility Burdn Offset	Utility Charge

\* Prior to 9/01/05

**Revised Infrastructure Policy effective September 1, 2005**

If you are adjusting the burden expenditure type below:	Use the following Burden Offset PTA				
	Project	Award	Task	Task Name	Description
58915 INTERDEPT ISC CHRGR ON EXPENDITURES	1095050	AAPAH	1	Infrastructure Clear	Infrastructure Clearing
58935 INTERDEPT ALT ISC CHGR ON EXPENDITURES	1095050	AAPAH	1	Infrastructure Clear	Infrastructure Clearing

**Graduate Student Stipend Subsidy (not charged to sponsored projects or cost sharing accounts)**

If you are adjusting the burden expenditure type below:	Use the following Burden Offset PTA				
	Project	Award	Task	Task Name	Description
57640 GS HEALTH INS RECOVERY	1065846	DADIX	1	Health Ins Recovery	Graduate Student Stipend Subsidy

## Burdening Adjustment Guidelines - *continued*

### SIP (*Plant Projects only*)

If you are adjusting the burden expenditure type below:	Use the following Burden Offset PTA				
58590 STANFORD INFRASTRUCTURE PROGRAM	Project 1000770	Award AAPAG	Task 1	Task Name SIP	Description SIP (Plant Only)

For indirect cost rates and a listing of expenditure types and how they are burdened, see the website "Stanford Rates" at <http://www.stanford.edu/dept/ORA/gcrs/rate2.html>