



Florida Agricultural & Mechanical University

Division of Research

INTERNAL OPERATING MEMORANDUM

Memorandum No. 16E.001

Subject:	National Science Foundation (NSF) Higher Educational and Research Development (HERD) Survey	
Authority:	Florida Statutes, FAMU Policy entitled "Sponsored Grants and Contracts Policy"	Date 18 Jan 18
Related References	The Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) was implemented on December 26, 2014. The new guidance supersedes requirements from several OMB circulars, including A-21 and A-133.	
Purpose	The HERD survey collects data on research and development (R&D) activities at higher education institutions in the United States. Results of the survey are primarily used to assess trends in R&D expenditures across the fields of science and engineering (S&E). The survey collects information on R&D expenditures by field of research and source of funds.	
Signature of Approving Authority		

GENERAL INFORMATION

This survey collects data on R&D activities at higher educational institutions and provides important information on the national level of R&D activity. The National Science Foundation (NSF) is authorized to collect this information under the NSF Act of 1950, as amended. Institution's response is entirely voluntary.

RESPONSIBILITIES

Contracts and Grants provide spreadsheet of audited expenditure, prepare source documents and verify expenditures.

Office of Sponsored Programs prepares Task Management Request for Reports, completes survey and verifies data entry.

Office of the Vice President reviews and approves survey submission.

PROCEDURES

Procedure for Data Collection of Expenditures:

Office of Contracts & Grants

The All Funds Query (FAMGL_LEDGER_ALL_FUNDS) which includes all financial information for the University, is extracted from the iRattler system at fiscal year-end. (Enter Fiscal year, period 0-998) Below are referred to **C&G Exp.**

- 1) All Funds Source Documents-All Funds ledger, will be merged with the FY'16 R & D Expenditure Summary file to obtain the agency name and description for classification purposes.
 - a. The query is sorted to extract fund codes 203, 206,& 208, which are the Research related codes.
 - b. An additional sort is performed to extract only the expenditure account numbers 711XXX through 799XXX.
 - c. Remove Foundation projects 99XXX, which are recorded in fund code 203 and 206, must be excluded from total expenditure amount for reporting purposes.
 - d. Remove project 003237
 - e. CG Expense total
 - f. Project number 28060 should be removed from the CG Expense total
 - g. Internal Expense should also be removed from the CG Expense total
 - h. Once those are removed then it will give the total Grant Expense which is the total of **criteria A-D**.
- 2) Criteria E- The Institutional Funds- Institutionally Financed Research funds (E.1). The Institutional R&D report was provided showing the Internal Expense. I removed the Administrative salaries to get the Institutional funds total.
- 3) Criteria E- The Institutional Funds- Cost Sharing (E.2) were a total of matched expenditures which was provided and the Land Grant totals which were filtered from the All Funds query (FAMGL_LEDGER_ALL_FUNDS) as follows:
 - a. The query is sorted to extract fund code 101.

- b. Program Code: 11
- c. Account Code: 7XXXX
- d. Department Number 100170, 100171, 100350, & 100360

4) Criteria E- The Institutional Funds- Unrecovered Indirect cost (E.3)- I reviewed the Copy of Unrecovered Indirect Costs for the waived FNA summary totals

5) Criteria F- All Other Sources Expenditures- No additional funds from other sources were received.

*Due to Administrative salaries being included in the Institutional R&D totals the Source Fund and NSF Herd totals varied. After submission of the report, the salaries were instructed to be removed.

Office of Sponsored Programs

- a. The original query Expenditures is copied in a new excel document.
- b. The project query (FAM_GM_ALL_PROJECTS) includes the award types) federal, flow-through, state and other.
- c. The project query is downloaded from PeopleSoft and saved in the excel document. The Expenditures query and the project query are merged into one file in the same spreadsheet.
- d. The new Expenditures spreadsheet is sorted by the different award types (federal, flow-through, state and other).
- e. Three tabs are created.
 - 1. Federal
 - 2. State
 - 3. Other
- f. All federal and flow-through expenditures are sorted in the **Federal** tab.
- g. All state expenditures are sorted in the **State** tab.
- h. All other expenditures are sorted in the **Other** tab:
 - 1. These expenditures are then sorted into **Business and Non-Profit Organizations**.
- i. Four tabs are created and the expenditures are totaled:
 - 1. U.S. Federal Government
 - 2. State and Local Government
 - 3. Business
 - 4. Non-Profit Organizations
- j. All of the total expenditures should reflect the original amount from the Expenditures query.
- k. For Question 1, on the NSF Survey Report under Source of Funds, the total is entered for each category on the form provided by NSF. For the Institutionally Financed Research (Division of Research salary and benefits are extracted from this total). Cost Sharing and Unrecovered Indirect Costs, the information is entered from the queries provided by the Office of Contracts and Grants and Enterprise Information Technology.

RECORDS

The appropriate record retention guidelines should be followed for the retention of the HERD report and disposition of the supporting documentation. All documentation will comply with Florida Statutes Chapters 257 and 119. Records will be maintained for three fiscal years after annual report providing applicable audits have been released. All records that are being disposed of must be reviewed and approved by the Office of Property Records prior to disposal. A public record may be destroyed or otherwise disposed of only in accordance with retention Schedules established by the Bureau of Archives and Records Management. Photographic reproductions or reproductions through electronic recordkeeping systems may substitute for the original or paper copy, per Section 92.29, F.S. Minimum standards for image reproduction shall be in accordance with Rules 1B-26.0021 and 1B-26.003, Florida Administrative Code.