

NSF Survey

A. Overview

The NSF Survey is a survey prepared annually by the Manager of Research Accounting. The Survey can be done as soon as Fiscal year end is completed. The Due date of the Survey is currently the end of January in the subsequent Fiscal Year.

NSF provides the Manager of Research Accounting a survey template, including instructions (and any new or revised instructions).

This is provided via email in the Fall for the Survey due the subsequent January. The survey can be submitted electronically via email

The Survey references any new reporting requirements. There were several new reporting requirements for the Fiscal year ending June 30, 2016. A webinar was provided in 2016 to illustrate these changes.

B. Attributes:

ICPOOL, RPTSUM and FLDSI attributes are all utilized in preparing the NSF survey.

ICPOOL attribute:

The NSF survey looks at ICPOOL 02 – Organized research.

All University Indexes within the range (200000 and 699999) and (800000 and 899999) are assigned an ICPOOL Attribute in Banner. This attribute is utilized in preparing the NSF Survey as well as the Space Survey for our Indirect Cost proposal.

The Research Accounting Financial Coordinator assigns the ICPOOL Attribute for all Indexes that Research Accounting is responsible for creating. The Manager of Research Accounting assigns ICPOOL attributes to all other Indexes created on behalf of the University. The Controller's Office provides these Indexes to the Manager of Research Accounting. The Manager of Research Accounting is responsible for reviewing the purpose of these Indexes in order to determine The ICPOOL attribute. The Manager of Research Accounting routinely runs reports to review ICPOOL attributes and to identify any Indexes that were not assigned ICPOOL attributes and assigns an attribute accordingly.

The ICPOOL attributes are as follows:

- 01 – Instruction and Dept Research
- 02 – Organized Research
- 03 – Other Sponsored Programs
- 04 – Institutional Activities
- 08 – Wholly Owned Subsidiaries
- 09 – Exempt from IC Pool
- 10 – Operation & Maintenance (P. Plant)
- 20 – General Administration & Expense
- 30 – Departmental Administration
- 31 – Dean/College Administration
- 40 – Research Administration
- 50 – Student Administration
- 60 – Library
- 70 – Employee Benefits

RPTSUM attribute:

The RPTSUM attribute is assigned to all Indexes in the 500000 to 599996 range by the Research Accounting Financial Coordinator. The Manager of Research Accounting is responsible for reviewing the assignment of this attribute. The NSF survey requests R&D expenditures for both Federal and Non-Federal Sources. The RPTSUM attribute is useful in isolating these expenses.

The RPTM attributes are as follows:

- R1 – Federal Grants/Contracts
- R2 – State Grants/Contracts
- R3 – Local Gov't Grants/Contracts
- R4 – Foundation Grants/Contracts
- R5 – Private Grants/Contracts
- R6 – Miscellaneous Grants/Contracts
- R7 – Cost Share
- R8 – Cost Share – ARRA
- R9 – Internal Grants

FLDSCI attribute:

The FLDSCI attribute is assigned to all Indexes in the range of Indexes assigned by Research Accounting by the Research Accounting Financial Coordinator. The Manager of Research Accounting is responsible for reviewing the assignment of this attribute. In addition to expenditures isolated by Federal and Non-Federal Sources, the NSF survey further isolates R&D expenditures by College Department. The FLDSI attribute is useful in isolating these expenses.

The FLDSCI attributes are as follows:

- 11 – Aeronautical & astronautical
- 12 – Chemical
- 13 – Civil
- 14 – Electrical
- 15 – Mechanical
- 16 – Engineering – Other
- 17 – Metallurgical & Materials
- 18 – Bioengineering/biomedical engineering
- 19 – Industrial & manufacturing (New in FY16 for new reporting line item)
- 22 – Chemistry
- 23 – Physics
- 32 – Earth Sciences
- 34 – Environmental Sciences – Other
- 41 – Mathematical Sciences
- 42 – Computer Sciences
- 52 – Biological
- 54 – Life Sciences
- 60 – Psychology
- 71 – Economics
- 72 – Political Sciences
- 73 – Sociology
- 74 – Social Sciences – Other
- 80 – Other Sciences – not classified
- 81 – Education
- 82 – Business & Management
- 83 – Humanities
- 84 – Communication, Journalism, Library Sci
- 85 – Other Non S&E Fields
- 99 – Exclusions (Don't include on NSF Survey)

Summary:

When these attributes are reviewed and assigned in according to their purpose, the NSF survey is ready to pull together. Review the Grant Type attributes in Banner for USDA, DOD, DOE, HHS, NASA and NSF to confirm the queries that build these columns do not need to include new Grant Types for these Agencies.

C. NSF Survey Questions:

The NSF survey (for the Fiscal Year 2016 reporting year) consists of 16 Questions.

Question 1: Summary of expenditures by Source (i.e. RPTSUM attribute)

- A. U.S. Federal government
- B. State and Local
- C. Business
- D. Nonprofit organizations
- E. Institutional funds
- F. All other sources
- G. Total

See questions 9 for Federal Detail and 11 for Non-Federal Detail.

Note: Federal sources are identified by RPTSUM Attribute R1 – Federal Grants/Contracts

Note: Non Federal sources consist of the following components:

1. RPTSUM R2 or R3 – State Grants/Contracts or Local Gov't Grants/Contracts (**for b - State and Local**)
2. RPTSUM R5 – Private Grants/Contracts (**For c – Business**)
3. RPTSUM R4 – Foundation Grants/Contracts (**For d – Non-Profit Organizations**)
4. RPTSUM R9 - Internal Grants – (**for E.1. – Institutional Grants**) Fund codes DESACC, DESCOR, DESCRE, DESFAC, DESFIG, DESISG, DESDXTX
Core grants, Critical Research Grants, Innovation Grants, Faculty Research Grants, DataX)
Start-Up Grants – (**For E.1. – Institutional Grants**) Fund code DESSTA – Start Up Indexes)
Include other ICPOOL 02 Indexes that do not fall into the categories above. They Include Fund code UNSUR, GIFPRI, GIFEND, DESPRO, and DESEND (**For E.1. – Institutional Grants**)
Include portion of 25223X - 73571 – (**For E.1. – Institutional Grants**) See below for additional details.
Include Stipends 605674 and 605676 (**For E.1. – Institutional Funds**) See below for additional details.

RPTSUM R7 or R8 – Cost share incl Cost Share ARRA (**For E.2 – Cost Sharing**)
Unrecovered Indirect Costs – (**For E.3. – Unrecovered Indirect Costs**) See query in new NSF survey database)
5. RPTSUM R6 – Miscellaneous Grants/Contracts – (**for f – All other sources**)

Summary for Reporting

For NSF reporting purposes, these non-federal sources can be included in a master make table and sorted by Line item for Question 1 b through F and then linked to the lookup table to subtotal by department.

Added to the report as reconciling items:

Include Cost Share with an ICPOOL Attribute not “02”

Include unrecovered IC by running query in NSF database

Include 25223X support as Institutional support.

Include Stipend support 605674 and 605676 from Bob.

Question 1.1: Did you include the following Types of Funding in your response:

- A. Competitively awarded internal grants for research - Yes
- B. Start-up Packages/bridge funding/seed funding - Yes
- C. Other departmental funds designated for research - Yes
- D. Tuition assistance for student research personnel – Yes

Question 2: Foreign Sources (and the source of foreign sources) reported in Question 1

Note: Review with Jen, Tom and Bob. Foreign sources for review:

Qatar Index 543189,543400

Beijing Technologies 543331

Kyushu University 543273

University of Toronto 543288

Universidad Michoacana de San Nicolas de Hidalgo 543072

- A. Foreign Government
- B. Business

- C. Non-Profit organizations
- D. Higher Education
- E. All other sources
- F. Total

Question 3: This total should tie to Question 1 (g) minus 1(E4)

Isolate total between:

- A. Contracts

Defined as: Contracts are Legal Commitments in which a good or service is provided by your institution that benefits the sponsor. The sponsor specifies the deliverables and gains the rights to results. (PITA's are an example)

- B. Grants, reimbursements, and all other agreements

Note B above is described as follows: Includes all other agreements in which payments are received but no good or service other than periodic reporting is required in exchange.

Note this question is answered by querying in FRAPROP and looking at the type of agreement that is entered. In FY15, Contracts were identified with the attribute C-Contracts. Other attributes include A-Cooperative Agreements, G-Grants, and P, Projects or Nothing Assigned. Review with Bob.

Question 4: R&D projects for Medical School

This question is \$0.00 – Not applicable as Lehigh does not have a medical school.

Question 5: R&D expenditures with Clinical Trials with human patients - Federal and Non-Federal

Confirmed with Tom that there are no Clinical Trials with Human Patients

Question 6: This should tie into Question 1 (A) and 1 (G). **Instructions say that estimates are acceptable if necessary.**

Determine as basis to provide estimates

- A. Basic Research
- B. Applied Research
- C. Experimental Research
- D. Total

Per Tom, I ran the Fiscal year to date totals for Federal and Non-federal and linked the PBUSE attribute to the Index to identify Applied Research which are those with Attribute PBY – Private Business Use – Yes). Review with Bob

Question 7: How much Did Lehigh receive as a Sub-recipient – Isolate between Federal and Non-Federal and also entity by:

- A. U.S. higher education institution
- B. Businesses
- C. Non-Profit Organizations
- D. Other
- E. Total

Note: the sub-recipient for an award carries out the work but receives the funds from a pass through entity rather than directly from the original funding source.

This is an independent query. I utilized Grant Type description with “pass thru’ in the description and sorted by Fund Type and Fund Hierarchy to isolate between Federal and Non-Federal. I reviewed the Agency name to sort additionally by entity.

Question 8: How much did Lehigh pass through to sub-recipients – Isolate between Federal and Non-Federal and also entity by:

- A. U.S. higher education institution
- B. Businesses
- C. Non-Profit Organizations
- D. Other
- E. Total

This is an independent query. I utilized subcontract Account code for expenditures and Fund Hierarchy to isolate between Federal and Non-Federal. I reviewed the Agency name in the Transaction Description to sort additionally by entity.

Question 9 (A through K): This Question of Federal expenses ties into Question 1 (A) by utilizing the FLDSCI attribute and the Lookup table I created to sort efficiently by department.

Question 10: This question asks for expenditures and the Federal Agency name reported in Question 9 (K) (g). See question 9 detail and sort by Grant Type to identify Federal Agency.

Question 11: (A through K) – This Question of nonfederal expenses ties to Question 1 (rows b through F) By utilizing the make table of Non-Federal expenses done in Question 1 b through f and utilizing the FLDSI attribute and the Lookup table I created to sort efficiently by department.

Question 12: This question ties into Question 1 total by reporting the amounts by type of cost (Functional Activity). The types of costs are as follows:

- a. Salaries, wages, and Fringe benefits (account code 60000 through 699999)
- b. Software purchases
 1. Non-capitalized software (73520)
 2. Capitalized Software (73255) (Optional)
- c. Capitalized equipment (732xx) but not 73255 in b2 above.
- d. Pass-through to other universities or organizations (780XX)
- e. Other direct costs (Formula)
- f. Indirect costs
 1. Recovered Indirect Costs
 2. Unrecovered indirect costs (See Question 1 e3)
- g. Total

Question 13: This question asks for University's capitalization thresholds for software and equipment.

Software Capitalization threshold – \$50,000

Equipment Capitalization threshold - \$5,000

Note: Attach with Work-papers the Fixed Asset Capitalization Policy from the Controller's Office Web page which specifies fabricated equipment (note 7 of Policy) and Software (note 11 of Policy)

Question 14 (A through K): This question requests Capitalized expenditures reported in Question 12 by department.

You will need to isolate the Account codes in Question 12 c for Capitalized Equipment and then isolate Federal vs. Non-Federal. Then export to a table and utilize the FLDSI attribute and the lookup table to report by department. The best way to accomplish this is to run a report on Federal and then non-Federal Capitalized equipment for the total and then link to lookup table by department.

Question 15: How many PI and other personnel were paid from what was reported in 12A.

Review and work with Bob on this question.

Question 16: This final question requests Primary and alternate Contact information. I listed myself as primary and Bob as alternate in FY16 survey.

D. Database

The NSF Survey database, work-papers and final report is located at:

I:ORSP_RACCT/RACCT/NSF_Survey/FY16/NSF_Survey_New.accdb

Archived Database with additional queries for NSF survey that could serve as useful.

I: ORSP_RACCT/RACCT/NSF_Survey/NSF_Survey_011513

A lookup table title titled: FLDSI links the Survey format to the FLDSI attribute in Banner for efficient reports.

Reconcile to Audited Financial Statements Program code 4000 and also to ICPOOL 02 – Organized research to perform an analytical review.

E. Notes from Bob Siegfried regarding inclusions of University Support for Research:

Alan Snyder requested that we include the following items as University support for research...

1. All CORE, FIG and FRG grants to faculty.
2. University share of RA tuition charged to Indexes 252231, 2 and 3.
 - Run query named “qry_Research_Tuition_73571”
 - Load results into Excel and Pivot on IC Pool, IC rate and Field of Science
 - See FY14 spreadsheet named “FY14_Research Tuition 25223X”
 - Total charges to 252231, 2 and 3 should be close to the total charges to 73571 for Grants with IC Pool 02 and Full IC Rates
 - Include 73571 amounts for these grants in NSF survey as Institutional Funds – Cost Share
3. CEAS payment of RA stipends recorded in 605674 and 605676 (note that per Dot Ouellette, 605675 is for Fellowship and Teaching Assistants only and should not be considered research).
 - Run Query from NHRDIST to obtain list of all students paid from 605674 and 605676
 - Join the results of this query with the LU_ACTIVE_STUDENTS view to select Student’s major
 - Summarize stipend amounts paid from 605674 and 605676 by student major and associate majors with Field of Science attribute
 - Include these amounts in NSF Survey as Institutional Funds-Cost Share
 - Note: Since RA Stipends paid from these cannot be identified with specific grants, all are included, rather than only those associated with grants coded with IC POOL 02, Organized Research. Therefore, these amounts may be overstated when included on the NSF survey which otherwise only includes expenditures for Organized Research.

Note per Bruce: Access reports for Question 15 require payroll tables to be accessed to get the final data. Those reports can only be run by the Director of Finance and Administrative Systems. He has the reports on his computer.
