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” |

**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**

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1.0 **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.

2.0 **RESPONSIBILITIES**

2.1 **Contracts and Grants** provide spreadsheet of audited expenditure, prepare source documents, verify expenditures and review final survey.

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

2.3 **Office of the Vice President** reviews and approves survey submission.
3. PROCEDURES

3.2 Procedure for Data Collection of Expenditures:

Office of Contracts & Grants
A. 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.
B. The query is sorted to extract fund codes 203, 206, 208 and 209, which are the Research related codes.
C. An additional sort is performed to extract only the expenditure account numbers 711XXX through 799XXX.
D. Foundation projects (39XXX) and Projects 99XXX, which are recorded in fund code 203, must be excluded from total expenditure amount for reporting purposes.
E. To separate internal expenditures from grant expenditures, the total expenditures are sorted by program code. Program code 61, which is the code used to distinguish internal expenditures is then extracted from the total expenditure file.
F. Any fixed residual projects recorded in program code 61 must be excluded from the total internal expenditure amount.
G. The original All Funds query is filtered to extract the Land Grant Match expenditures using the chartfield information.
H. The Active Projects query (FAMGM_PROJECTS_ALL_SPON) is then extracted from the iRattler system. This query contains project related information such as the funding agency, principal investigator (PI), the PI’s department number, etc.
I. The Total Expenditure file less internal expenditures and the Active Projects query is imported into Microsoft Access and merged into a single file that captures the Sponsoring agency. The merged file is then exported to excel.
J. Additional salary cost share expenditures for the fiscal year are provided by the Accounting Coordinator responsible for the respective grants by running query FAMGM_HRACCTL_BY_EMPLID.
K. Any in-kind or regular expense cost share is provided by the department representative.
L. The Merged file, along with the all funds query and cost share files are submitted to the Office of Sponsored Programs to assist in the preparation of the NSF survey.

Office of Sponsored Programs
A. The original query Expenditures and 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, 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.

4.0 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.