

Research Reporting (for NSF HERD Report):

IMPORTANT: Attributes in FAMIS must be entered or corrected BEFORE the member’s access to update FAMIS accounts is removed during the AFR (Annual Financial Report) review process by System Budgets & Accounting, as early as last week in September for some members.

MEMBER NSF HERD MAESTRO REPORTING CHECKLIST – ATTRIBUTES TO REVIEW (for Research – Function 15)

No.	Done	Date	Reviewed
1.			During the fiscal year, the best practice is to review sponsored projects as they are set up in Maestro/FAMIS to ensure that correct reporting codes are entered. Projects should be marked 1A to be included in R&D survey reporting (NSF or THECB). <i>Note:</i> as SRS (Sponsored Research Services) initiates new projects, the SPS (Sponsored Project Summary) notices are distributed to the System Member. Review the coding once the project has been set up.
2.			Non-sponsored research accounts have sponsor and NSF reporting codes. This includes state appropriations, cost share accounts, designated accounts, gift accounts, any other research function accounts. Use FAMIS screens 009 or 059.
3.			Cost share accounts marked with Effort Code CSOR (Screen 008 or Screen 051)
4.			Gift Accounts (for research) – Mark on Screen 006 as Fund Source 01 or 02
5.			Exclude RF (Texas A&M Research Foundation-TAMRF) Payroll Billing Accounts – Mark accounts with Effort Code RFOA. <i>Note:</i> TAMRF (Part 99) is included in the NSF HERD Maestro reporting.
6.			Off Campus research support account marked with Y on Screen 051. Accounts/SA with off campus research rate of 26% should have this attribute marked. <i>This is necessary in order for Unrecovered indirect cost to calculate correctly. (26% is the Off Campus research rate for TAMU College Station members and TAMU Galveston.)</i>
7.			Member Definitions can be edited as needed: <ul style="list-style-type: none"> a. IDC Default Rates – Should be applicable rates for current fiscal year. b. Fully excluded Object codes – Setup when NSF module was initially developed. Follows mapping of object codes excluded in AFR under “research” classification. c. Types of Costs – Categories for Question 12 in survey

8.			<p>Generate NSF HERD Report Worklist for Member.</p> <ul style="list-style-type: none">a. Compare amounts on NSF HERD Report Worklist to Member amounts by Source of Funds (Federal, State & Local, Business, Non Profit, Institutional, Cost Share, UIDC, All Other Sources)b. Determine if any differences are due to coding or lack of coding on FAMIS accounts/support accounts.c. If necessary, manual adjustments can be made on the Detail tab for the NSF HERD Report Worklist.d. Maestro NSF HERD Report should agree with Member amounts.
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PROCEDURES

Each month, research accounts in FAMIS (function 15) should have reporting codes assigned to them.

- A. Sponsored projects tracked in Maestro (SRS accounts and member administered sponsored projects) have reporting codes entered through Maestro.
- B. Other research accounts (function code 15 in FAMIS) need to have reporting codes entered using either Screen 009 or 059 in FAMIS. Your FAMIS access must allow for update access to these screens.

Assigning Reporting Codes:

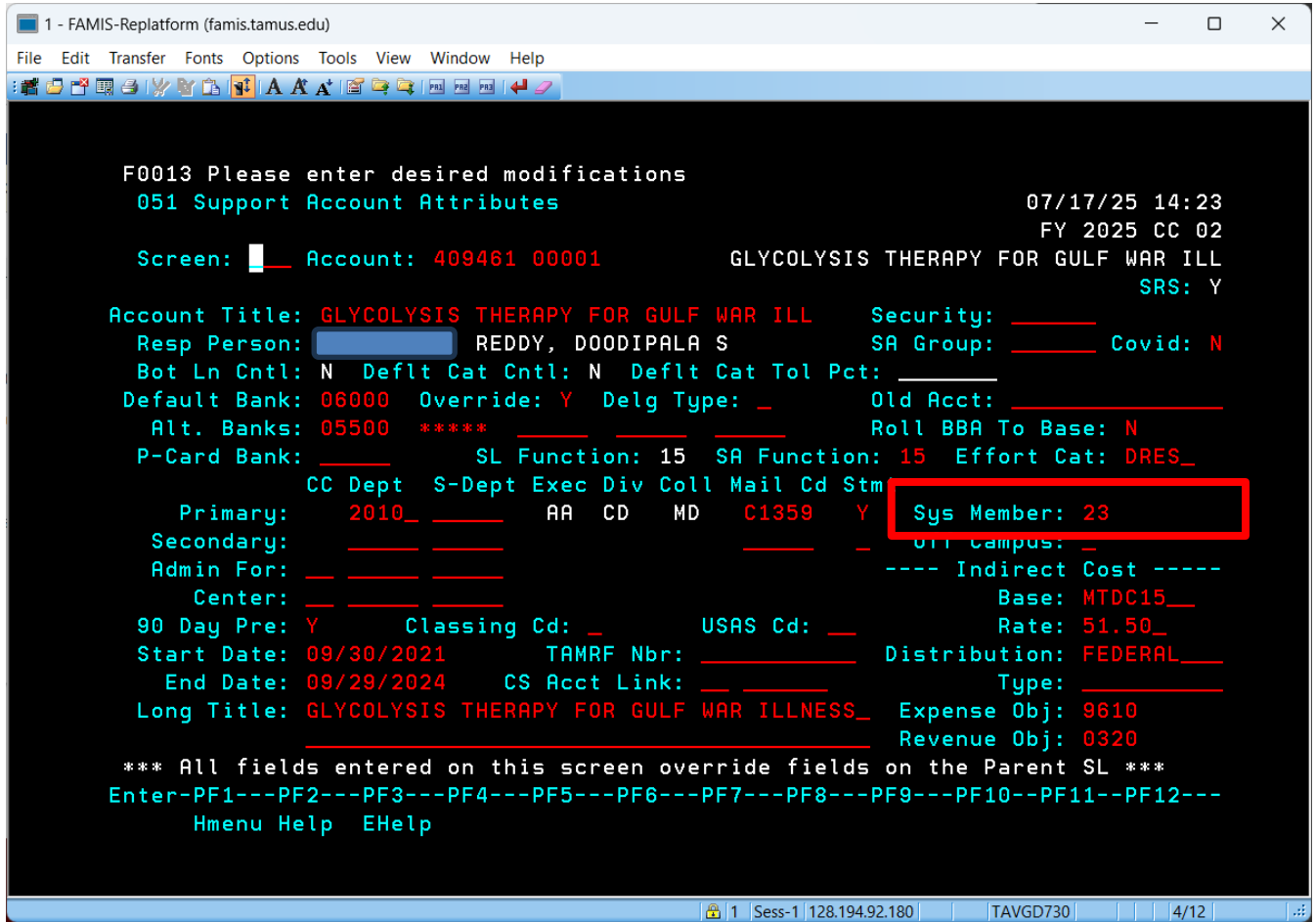
1. Determine research accounts with no assigned reporting codes. These accounts can be determined by:
 - 1) Maestro system generates monthly email for Reporting Administrator(s) that lists accounts with no reporting codes assigned.
 - 2) Member can query function 15 accounts or support accounts from FAMIS using Business Objects query to determine which accounts do not have correct reporting codes assigned to them. (FAMIS function 15 = Research.)
2. Assign a sponsor name and sponsor number and required reporting codes to all function 15 Sub-ledger or Support accounts. Every month, new function 15 accounts (including support accounts), need a sponsor and reporting codes updated in FAMIS. This should be entered on FAMIS Screen 009 or 059 (support accounts)
 - 1) Activity
 - i. 1A = R&D Activities. To be included in the NSF Maestro report, assign **Activity Code 1A** to the account/support account.
 - ii. 1B for projects that are “research” and function 15, but do not meet the definition for counting as R&D expenditures for survey reporting. There may be some accounts that can be reported as “research” for AFR purposes, but should NOT be reported in the R&D surveys. *Example:* R&D expenditures for construction of research buildings and facilities.
 - 2) Science and Engineering Field – Assign field related to the expenditures. For CSOR (cost share) accounts, use same field of science codes as the sponsored project.
 - 3) Special Areas of Interest – Use fields required for THECB reporting, but are not required for NSF HERD survey.
 - 4) Character of Work – Required for NSF HERD Reporting
 - i. 4A – Basic Research
 - ii. 4B – Applied Research
 - iii. 4C – Development
 - 5) Selection Process (not required for NSF HERD Reporting)
 - i. 5A – Competitive, Peer-Reviewed
 - ii. 5B – Negotiated or Other
3. **Cost Sharing = Effort Category CSOR.** All accounts or support accounts used as cost sharing for a research sponsored project should be identified by using the Effort Category CSOR. (Account

should also be marked function 15.) For support accounts that are used for cost sharing expenditures, the support account function code may differ from the SL (sub-ledger) function code. An example of this would be expenditures for faculty salary that are from state appropriated funds assigned to an academic department. The main SL account will be coded function 10 (instruction), but a support account created for cost sharing used to record a faculty member's effort and salary applicable to a sponsored research project should be identified as function 15 and CSOR Effort Category. Cost Sharing expenditures are included as "Institutional Funds" but shown as a separate line within Institutional Funds.

4. **Other Effort Codes are correct** (impacts calculation of unrecovered indirect costs)
 - 1) IPA projects = DIPA (Intergovernmental Personnel Act) – Personnel assigned to work at federal agency.
 - 2) Clinical Trials = DCLN
5. **Calculation for Unrecovered Indirect Costs** (IDC) – This calculation should only be performed on *externally* funded research accounts (i.e., sponsored projects and external gift accounts). This calculation is the difference between amount of IDC that would have been earned at fully applicable research rate and amount actually earned for the fiscal year. Unrecovered indirect costs are reported as "Institutional Funds."
 - 1) It is necessary to distinguish between on-campus research projects and off-campus projects when applying the fully applicable research rate. Enter the attribute for Off Campus research on Screen 051 in FAMIS = Y.
6. **Gifts accounts – Fund source must be marked as 01 or 02.** In order to utilize attributes in FAMIS, we can utilize the Fund Source shown on Screen 006 in FAMIS. Also, the "gift" account must also be assigned a sponsor and reporting codes (screen 009, 059). If a gift account is not assigned fund source 01 or 02, the account will be reported according to the sponsor type assigned (like NP, PP).
 - 1) 01 – Earnings on Endowment
 - 2) 02 – Gifts of Donations

Example of Screen 051 marked for Alternate System Member:

Note: Alt Mbr (Sys Member) field should not be marked unless your agency has agreed that the other System member will report the expenditures on their R&D reports.



Detailed Discussion with FAMIS Screen Print Examples:

1. On all **Function 15 accounts** or support accounts: Enter Sponsor number and reporting code fields on either Screen 009 or 059 (Support Account). If the account is already tied to a sponsored project (SPR Billing project), you may not make changes on screen 009 or 059. There must be a sponsor tied to the account or support account.

NOTE: For function 15 projects/accounts that are already created in Maestro and administered as a sponsored project, the sponsor and reporting codes should already be assigned to the account. **For any account already linked to a Sponsored Project (Billing Project), sponsor and/or reporting codes can only be revised through Maestro Project Module.**

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F0013 Please enter desired modifications
009 SL Grant/Contract Attributes                                07/17/25 14:24
                                                                FY 2025 CC 02
Screen:  Account: 230050 _____ INDIRECT COST - AGRICULTURE      SRS: N

Sponsored Project:
Sponsor: 0005175  DESIGNATED FUNDS - F&A REVENUES  Total Awarded
Award Nbr: _____
90 Day Pre: _____ Billing Revenue Object: _____ Funding
Start Date: 06/16/2007 Indirect Expense Object: _____
End Date: _____ Indirect Revenue Object: _____
TAMRF Acct/Proj Nbr: _____ System Member: _____
CS Acct Link: _____ TE Certify: _ E-Verify: _

----- Indirect Cost -----
Base: _____ Rate: _____ 1: _____ SAVELL, JEFFREY W
Distribution: _____ 2: _____
Type: COLLEGE 3: _____
CFDA Nbr: _____ NSF Category: _____ 4: _____
Activity: 1A_
Science/Engineering Field: 2G_
Character of Work: 4A_
Selection Process: 5A_

----- Special Areas of Interest -----

Enter--PF1--PF2--PF3--PF4--PF5--PF6--PF7--PF8--PF9--PF10--PF11--PF12--
Hmenu Help EHelp Next CProj AResp
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Cost Sharing = Effort Category of CSOR – Enter on Screen 051

1 - FAMIS-Replatform (famis.tamus.edu)

File Edit Transfer Fonts Options Tools View Window Help

F0013 Please enter desired modifications
051 Support Account Attributes 07/17/25 14:26
FY 2025 CC 02

Screen: Account: 133502 34263 CS PI-LIU 02-434263_3/1/25-2/28/26 SRS: N

Account Title: CS PI-LIU 02-434263_3/1/25-2/28/26 Security: _____
Resp Person: MALDONADO, SANDRA D SA Group: _____ Covid: _
Bot Ln Cntl: N Deflt Cat Cntl: N Deflt Cat Tol Pct: _____
Default Bank: _____ Override: _ Delg Type: _ Old Acct: _____
Alt. Banks: _____ Roll CDR To Base: _
P-Card Bank: _____ SL Function: 10 SA Function: 15 Effort Cat: CSOR_
CC Dept S-Dept Exec Div Coll Mail Cd Stmt
Primary: CHEM_ 00050 AA CD AT C3255 Y Sys Member: _
Secondary: _____ Off Campus: _
Admin For: _____ ---- Indirect Cost ----
Center: _____ Base: _____
90 Day Pre: _ Classing Cd: _ USAS Cd: _ Rate: _____
Start Date: 03/01/2025 TAMRF Nbr: _____ Distribution: _____
End Date: 02/28/2026 CS Acct Link: 02 434263 Type: _____
Long Title: CS PI-W. LIU 02-434263 Expense Obj: _____
M2302314 CPRIT Revenue Obj: _____

*** All fields entered on this screen override fields on the Parent SL ***
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
Hmenu Help EHelp

1 Sess-1 128.194.92.180 TAVGD730 4/12

Screen 059 – Support Account - Reporting Codes and Sponsor

Example for cost share support account:

- Assign sponsor of the cost share funds (not sponsor of the project)
- Enter reporting codes on cost share account to match the reporting codes of research project.

1 - FAMIS-Replatform (famis.tamus.edu)

File Edit Transfer Fonts Options Tools View Window Help

F0013 Please enter desired modifications
059 Support Account CFDA and THECB Codes 07/17/25 14:27
FY 2025 CC 02

Screen: Account: 133502 34263 CS PI-LIU 02-434263_3/1/25-2/28/26
SRS: N
Delete: _

Sponsor: 0000794 STATE OF TEXAS - STATE APPROPRIATIONS

CFDA Nbr: _____ NSF Category: _____

Activity: 1A_
Science/Engineering Field: 2A8
Special Areas of Interest: _____
Character of Work: 4A_
Selection Process: 5A_

Addn'l Special Areas of Interest: _____

CS Acct Link: 02 434263

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
Hmenu Help EHelp CCsAL

1 Sess-1 128.194.92.180 TAVGD730 4/12

Non-sponsored research accounts: Assign these accounts sponsor name and reporting codes.

Accounts that are reported as “research” but are not administered as a sponsored project in Maestro may include:

- A. State appropriated accounts – Use FAMIS sponsor number 0000794
 - a. Cost sharing for sponsored projects (may use a support account)
 - b. Faculty startup funds
 - c. Other state funds appropriated for research programs, centers, and institutes.
- B. Federal appropriations (AgriLife)
- C. Designated funds (**Institutional Sources**) – Use FAMIS sponsor number **1005281**. Institutional Sources include:
 - a. Indirect cost return accounts
 - b. Residual funds from fixed price contracts
 - c. Accounts funded with university approved tuition
 - d. Accounts funded with student fees
 - e. Accounts funded with AUF – Available University Fund
 - f. Conference accounts (only function “research”)
 - g. Faculty startup funds
 - h. Internal grant funds
 - i. Other Sales & Services (when function is “research”)
- D. Gift funds used for research
 - a. Gifts from corporate sponsors or corporate foundations
 - b. Gifts from individuals
 - c. Gifts from private non-profit sponsors
 - d. Gifts through Texas A&M Foundation – Use FAMIS sponsor number 0000822.

NSF HERD Survey – Question 1

- Question 1.** How much of your total expenditures for research and development (R&D) came from the following sources in FY 2024? (See definition of R&D on the previous page.)
- In rows a, b, c, d, and f: Include both direct and recovered indirect costs (reimbursement of F&A costs from external sponsors).
 - Report the original source of funds, when possible.
 - Funds coming through your institution's 501(c)3 should be reported based on the original funding source (e.g., restricted gifts in row f; unrestricted gifts in row e1).
 - Include all fields of R&D (e.g., sciences, engineering, humanities, education, law, arts). See full listing in Question 9.

Source of funds	R&D expenditures (Dollars in thousands) <i>(for example, report \$25,342 as \$25)</i>
<p>a. U.S. federal government Any agency of the United States government. Include federal funds passed through from another institution. Funds from FFRDCs should be treated as direct federal funding.</p>	\$ <input type="text"/>
<p>b. State and local government Any state, county, municipality, or other local government entity in the United States, including state health agencies. Include state funds that support R&D at agricultural and other experiment stations. <i>Public institutions</i> should report state appropriations restricted for R&D activities here rather than in row e, Institutional funds.</p>	\$ <input type="text"/>
<p>c. Business Domestic or foreign for-profit organizations. Report funds from a company's nonprofit foundation in row d.</p>	\$ <input type="text"/>
<p>d. Nonprofit organizations Domestic or foreign nonprofit foundations and organizations, except universities and colleges. Funds from other universities and colleges should be reported in row f.</p>	\$ <input type="text"/>
<p>e. Institutional funds</p>	
<p>1. Institutionally financed research Separately accounted for R&D funded by your institution. Do not include <i>estimated</i> research time. Exclude institution research administration and support (e.g., office of sponsored programs) or other indirect costs.</p>	\$ <input type="text"/> (Confidential ¹)
<p>2. Cost sharing Include committed cost sharing other than unrecovered indirect costs.</p>	\$ <input type="text"/> (Confidential ¹)
<p>3. Unrecovered indirect costs Calculate for externally funded R&D only (preferably on a project-specific basis) using the appropriate cost rate—on-campus, off-campus, etc.</p> <ul style="list-style-type: none"> • First, multiply the <i>negotiated</i> rate by the corresponding base. • Second, subtract recovered indirect costs. 	\$ <input type="text"/> (Confidential ¹)
<p>4. Total institutional funds²</p>	\$ <u>TOTAL</u>
<p>f. All other sources Other sources not reported above, such as funds from foreign governments, foreign or U.S. universities, and gifts designated by the donors for research.</p>	\$ <input type="text"/>
<p>g. Total²</p>	\$ <u>TOTAL</u>

¹ Information from confidential items is not published or released for individual institutions; only aggregate totals will appear in publications. In accordance with the National Science Foundation Act of 1950, as amended, and other applicable federal laws, your responses will not be disclosed in identifiable form to anyone other than agency employees or authorized persons. Per the Federal Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through screening of the federal information systems that transmit your data.

² Totals for rows e4 and g are automatically generated on the Web survey.

Source of Funds:

- a. U. S. Federal government. This line should include all federal sponsored accounts, including federal flow through, and accounts with CFDA number assigned to project.
- b. State and Local government. Any state, county, municipality, or other local government entity in the United States, including state health agencies. Include state funds that support R&D at agricultural and other experiment stations. State appropriations should be reported in this group, unless the account is identified with effort code CSOR.
- c. Business. This is for-profit companies, both domestic and foreign.
- d. Nonprofit Organizations. Non-profit foundations and organizations, both domestic and foreign. Funds from other universities should be reported in row f.
- e. Institutional funds
 - 1. Institutionally financed research - R&D accounts used for research, such as designated funds and indirect cost return accounts, accounts funded by University approved tuition that are used for R&D.
 - 2. Cost Sharing – Accounts marked with Effort Category = CSOR.
 - 3. Unrecovered indirect costs – Calculate this amount for your externally funded R&D only (preferably on a project-specific basis) using the appropriate cost rate—on-campus, off-campus, etc. This is difference between amount of IDC that could have been earned on a project and amount actually earned.
- f. All other sources – Not reported above, such as funds from foreign governments, foreign and U. S. universities, and gifts designated by the donors for research.

<u>Sponsor Type - FAMIS</u>	<u>Sources of Funds - Definitions</u>
F or CFDA	Federal
SA, LD, LG, LA	State and local government
PP, PR, PT, XP	Business
NF, NR, NT, XO	Nonprofit organizations
IN	Institutional funds
CSOR Effort Category (CSOR)	Cost sharing
Calculation in Maestro	Unrecovered indirect costs
XG, XM, XU, NU, PU, PN, SC	All other sources

Gift Accounts

Members may use varying account ranges in FAMIS for Gift Accounts. In order to utilize attributes in FAMIS, we can utilize the Fund Source shown on Screen 006 in FAMIS. A “gift” account must also be assigned a sponsor and reporting codes (screen 009, 059). If a gift account is not assigned fund source 01 or 02, the account will be reported according to the sponsor type assigned (like NP, PP)

- 01 – Earnings on Endowment
- 02 – Gifts or Donations

How to Calculate Unrecovered Indirect Costs (UIDC)

1. Calculated for externally sponsored accounts only, including gifts for research.
2. For projects that are Off Campus research, mark the support accounts that are off campus with the Off Campus attribute = Y. This is found on Screen 051 in FAMIS (Note: There is no Off Campus flag at the SL level.)
3. Use rate applicable to project, either on campus or off-campus. Should be applicable rate for System member.
4. Calculate amount of IDC that would have been earned at fully applicable rate and amount actually earned for the fiscal year.
5. Use the NSF HERD Module in Maestro to generate report for Unrecovered indirect costs.
6. Unrecovered IDC associated with other member’s project expenditures: The NSF HERD Module in Maestro will show the Unrecovered Indirect Costs amounts associated with project expenditures on the Reporting Member’s NSF HERD Report. *Example:* TAMU has support accounts for a project that are identified as an HSC department. Even though the project is administered on TAMU’s books, the UIDC associated with support accounts for an HSC PI/Dept is shown in Maestro NSF HERD reporting as HSC expenditures.