Research Expenditure Reporting: How-To Workshop

Michael Gibbons
Director of Data Research & Programs
ASEE
Examples: Dos and Don’ts

Do not count . . .

- . . . research expenditures for a lab/center solely because a faculty member is the lab/center director. Only externally-funded research that is expended directly by personnel and their work for the research mission of the school of engineering should be included.

- . . . purchased equipment that enabled you to receive new awards. Only equipment that was purchased explicitly as part of and in support of a contract can be counted.

- . . . required or not required cost share that the university or its affiliated foundation puts toward a project. This is considered internal funding whether it is via the university directly or one of its affiliates (e.g. a foundation).
Examples: Dos and Don’ts

Do not count . . .

- . . . in kind gifts. These are not expended funds.
- . . . waived indirect costs. These are not expended funds.
- . . . research expenditures that are subcontracted to a party outside of your engineering college. Only include the research done by direct personnel of your engineering college. In the case of joint appointments, research expenditures are pro-rated in proportion to the effort in the school of engineering.
- . . . discretionary spending that is appropriated from the dean’s office. Discretionary spending is not considered to be externally-funded, regardless of the original source.
Examples: Dos and Don’ts

Do not count . . .

- . . . any research that is funded from an endowment or a general fund. These sources are considered to be internal and therefore, should not be included, regardless of the original source. This includes general state appropriations, a percentage of which is presumed to be for the support of research.

- . . . expenditures for marketing existing research results or either applying for or developing new research proposals. This is not considered to be research.

- . . . research expenditures that are subcontracted to a party outside of your engineering college. Only include the research done by direct personnel of your engineering college. In the case of joint appointments, research expenditures are pro-rated in proportion to the effort in the school of engineering.
Examples: Dos and Don’ts

Do count . . .

- . . . externally-funded expenditures associated both fundamental and applied research.

- . . . money paid for indirect cost recovery associated with direct auditable research expenditures.
Research Expenditure Guidelines

- Include all expenditures associated with grants and contracts specifically budgeted for externally sponsored research and associated programs and expenditures associated with all gifts *auditably used for research*. Include **expanded funds** provided by the following **external sources:**
  - Federal Government
  - State Government
  - Foreign Governments
  - Industry
  - Non-Profit Organizations (e.g. foundations)
  - Individuals
  - Local Government
Research Expenditure Guidelines

- The expenditures reported should be only those funds provided by organizations, agencies, and individuals external to the institution.

- Cost sharing/matching funds should be included only if provided from sources external to the institution.

- Only State government funds that were obtained competitively or as matching funds associated with other externally funded programs should be included.

- State funds that are part of the normal operating budget should not be included regardless of purpose.
Research Expenditure Guidelines

- For all joint or contracted projects or sub-projects, only the portion of the center research performed by faculty, staff, and students of the affiliated engineering school should be credited to that school.

- Expenditures for capital costs of research laboratory building construction should not be included.

- Expenditures for research laboratory renovations should not be included unless the renovation funds expended came from grants and contracts expressly intended for the direct support of engineering research.

- Any portion of academic year and/or summer salary for any researcher that is not derived from external research grants or contracts should not be counted.
Contact Information

For more information contact
Michael Gibbons
Director of Data Research & Programs
ASEE
202-331-3535
m.gibbons@asee.org
or visit www.asee.org/colleges