

## **Texas Higher Education Coordinating Board**

### Standards and Accounting Methods for Reporting Restricted Research Expenditures

#### ***Authority***

Texas Education Code, Sec. 62.096. VERIFICATION.

- (a) For purposes of this subchapter and Subchapter F-1, the coordinating board shall prescribe standards and accounting methods for determining the amount of restricted research funds expended in a state fiscal year:
  - (1) under this subchapter by an eligible institution; or
  - (2) under Subchapter F-1 by an eligible institution; as that term is defined by Section 62.132(2).
- (b) For purposes of this subchapter and Subchapter F-1, the coordinating board shall convene a committee composed of persons designated by the presidents of eligible institutions to approve the allocations standards and accounting methods established by the coordinating board and to consider appeals authorized by Subsection (e) or Section 62.135 (b).
- (c) Repealed by Acts 2013, 83rd Leg., R.S., Ch. 1155, Sec. 62(9), eff. September 1, 2013.
- (d) The coordinating board may audit the appropriate records of an eligible institution to verify information for purposes of this subchapter.
- (e) An eligible institution may appeal the coordinating board's decision regarding the institution's verified information relating to the amounts of restricted research expended to the advisory committee for final determination of eligibility.

#### ***Background***

Research awards and research expenditures are two accepted criteria used to measure the research efforts of higher education institutions. All higher education institutions report research and restricted research expenditures on their annual financial report using nationally-recognized definitions and accounting criteria. In addition, all Texas higher education institutions report research expenditures on the Coordinating Board's Survey of Research Expenditures. Although institutions report these data, the classification of data reported may vary by institutions for a number of reasons:

- Higher education institutional research projects often have multiple goals, including research and development (R&D), training and/or education, economic development, and public service.
- These data are typically self-reported, and it is in an institution's interest to report numbers that are as large as possible.

- Decisions related to how specific expenditures are classified in annual reports are made by staff in different offices within and across institutions. In some cases, it is an accounting office responsibility. In other cases, the office responsible for acquiring contracts and grants is responsible for classification. Hundreds or even thousands of decisions are made in a given year, and the documentation of by whom and how decisions are made, varies by institution.

When it established the Texas Comprehensive Research Fund (TCRF) and the Core Research Support Fund (CRSF), the Texas Legislature created formulas to allocate funds to eligible institutions, based on institutionally-certified restricted research expenditures. The Legislature also directed the Coordinating Board to develop Standards and Accounting Methods (SAMs) to define and establish criteria to determine qualifying restricted research expenditures that are reported for the distribution of the TCRF and CRSF. The intent in establishing these definitions and criteria is to provide a more level and transparent playing field for all institutions participating in the fund.

It should be noted that the term “restricted research expenditures” described in this document may vary from the research or restricted research expenditure data reported in other reports by institutions eligible for the funds.

### ***Overview***

This document contains the Coordinating Board’s SAMs for use by Texas public universities in reporting restricted research expenditures for the purpose of TCRF and CRSF distribution formulas. It includes three parts: (1) an expanded definition of research; (2) requirements that every contract, gift or grant from which restricted research expenditures will be made be analyzed using a protocol that meets specified criteria, and that the decision to classify the funds as being for research be documented; and (3) provision for transparency of the institution’s research classification of eligible awards.

SAMs is the Restricted Research Committee’s document that informs Coordinating Board rules, Texas Administrative (TAC) Code Chapter 13, Subchapter G, Restricted Research Expenditures.

For purposes of this reporting process, “research” and “research and development” are considered to be equivalent. Appendix A presents an expanded definition of these terms from the federal grant management standards [Code of Federal Regulations (CFR) Title 2, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (U.S. Office of Management and Budget)].

### ***Definition of Restricted Research Expenditures***

A restricted research expenditure is an expenditure of funds that an external entity has placed limitations on *and* for which the use of the funds qualifies as research and development.

Entities external to an institution that provide research funds include federal, state, or local government agencies; private philanthropic organizations and foundations; industry associations; for-profit businesses; and individuals.

The following examples are intended to illustrate the types of restricted funds:

- When a federal agency provides a grant for a specific purpose, the grant would be considered a restricted fund.
- When a non-profit or community/educational foundation provides a grant for a specific purpose, the grant would be considered a restricted fund.
- A contract from a private sector company would typically be a restricted fund.
- When a donor provides a gift for current expenditure for a specific purpose, or for creation of or addition to an endowment fund, the income from which is for a specific purpose, the funds expended would be considered restricted funds.

Not all restricted funds are restricted for research. An institution could, for example, receive a grant or gift for uses restricted to instruction, training, outreach, or public service.

Many contracts, gifts and grants have multiple goals that might include research, instruction, public service, etc. To qualify as research, the primary purpose of the contract, gift, or grant must be research. Primary purpose will be demonstrated by more than half of the funds having been budgeted for research, or by the sponsor's statement of purpose, or other documented evidence. If the primary purpose is research, expenditures made as a part of that grant, unless explicitly prohibited, qualify as restricted research expenditures. If the primary purpose is not research, none of the expenditures made as a part of that contract, gift or grant qualify as restricted research expenditures. Awards are classified as restricted research awards through the transparency review described in this document.

Only selected state appropriated grant programs having a competitive award process may be considered restricted research (See Appendix A). State appropriations directly to institutions through formula or special item funding do not qualify as restricted research.

As clarification for the types of expenditures that higher education institutions can include within their reported restricted research expenditures, it is required, first, that institutions must determine all costs from awards that have been classified as restricted research awards through generally accepted accounting principles or White House Office of Management and Budget Uniform Guidance to be allowable, allocable, and reasonable. Second, certain expenditures related to any award classified as restricted research are not allowed to be recorded as restricted research expenditures: (a) indirect costs, (b) capital construction, and (c) costs associated with entertainment or any direct individual benefit (See Appendix A, 2.7).

### ***Accountability***

This provision applies only to institutions that are eligible to receive funds from the TCRF or the CRSF. The purpose of this provision is to ensure that qualified persons determine the classification of institutional awards.

Use of the Restricted Research Award Determination Criteria (Appendix B) is required.

Institutions may use their own process for classifying awards from which restricted research expenditures are made. The process must meet the following minimum requirements:

- It is consistent with the definition of restricted research, as described in the previous section of this report and Appendix A.
- It provides a record of the person or persons who made the classification and the basis of the classification. This record may be in electronic form.
- Institutions maintain documentation justifying the rationale used to classify projects as restricted research.

### ***Transparency***

Restricted research classification according to SAMs is a public process that serves two purposes. First, it allows institutions to verify that other institutions have classified expenditures appropriately. Second, it encourages commonality in decision making where institutions receive contracts and grants from the same programs.

To assure a transparent review and certification of restricted research awards from institutions according to SAMs, the Coordinating Board developed the following process to be followed on an annual basis:

#### Transparency List

- Each participating institution must submit annually a list of all new research awards to be considered by the Restricted Research Committee as restricted research, including those not previously submitted or reviewed, to the Coordinating Board at a date specified by the Commissioner. The listing of the new restricted research awards is referred to as the transparency list. A restricted research award is defined by its official Notice of Award or Award Number. If the institution receives an extension of an existing award for which the scope did not change, that award is not considered *new*. Renewed awards that keep the same scope of work as a previous award, but with different Notice of Award or Award Number, should be declared as such in the "Descriptive Note" field of the transparency list.
- All submitted restricted research awards are subject to selection for committee review. Awards of \$250,000 or more must receive individual committee consideration.
- The transparency list must include the following for each award, as applicable:
  - ◆ Institution
  - ◆ Current Fiscal Year
  - ◆ Principal Investigator/Recipient
  - ◆ Academic Discipline
  - ◆ Department, Center, School or Institute
  - ◆ Title of Contract, Award, or Gift
  - ◆ Total Amount of Contract, Award, or Gift
  - ◆ Name of Granting or Contracting Agency/Entity

- ◆ Program Title of Granting or Contracting Agency/Entity
  - ◆ Sponsored Program Number and/or CFDA Number
  - ◆ Start Date and End Date of Contract, Award, or Gift
  - ◆ Previous Award List Number for follow-up awards
  - ◆ Previous Award List Year for follow-up awards
  - ◆ Applicable SAMs Category Number(s)
  - ◆ Descriptive Note - required for awards of \$250,000 or more and may include evidence, documentation, or clarification suitable for public display that the award is restricted research.
- The Coordinating Board will post all participating institutions' transparency lists on its website at [www.highered.texas.gov/RestrictedResearch](http://www.highered.texas.gov/RestrictedResearch).
  - Classified military projects or any sponsored program deemed confidential or proprietary by funding entities are exempt from the transparency list.

#### Restricted Research Committee, Annual Review, and Appeals

- Restricted Research Committee
  - Coordinating Board shall convene a review committee, the Restricted Research Committee, to review the transparency lists.
    - ◆ The committee shall consist of representatives from all eligible institutions that choose to participate. Presidents of institutions eligible for either TCRF or CRSF shall designate members for the Restricted Research Committee.
    - ◆ The committee shall convene annually, prior to the end of each accounting year.
- Annual Review
  - Selection for Review
    - ◆ Each institution eligible for either TCRF or CRSF may select any awards on the transparency list for review and consideration by the Restricted Research Committee.
    - ◆ Each institution eligible for either TCRF or CRSF may select awards from other institutions' transparency lists for review and consideration by the Restricted Research Committee.
    - ◆ Coordinating Board staff may select awards for review and consideration by the Restricted Research Committee.
  - Review
    - ◆ Each institution with selected awards may present appropriate information regarding the merit of a given award for certification as restricted research.
    - ◆ Supporting documentation for an award must be uploaded in the on-line transparency list (<https://www1.theccb.state.tx.us/apps/restrictedresearch>) before the review committee convenes and considers the award. Documentation will be accessible to all research administrators of participating institutions through password protected login, as well as state administrative staff and auditing teams.

- ◆ Certification of a selected award requires a majority approval of a quorum present of the eligible institutions attending the review meeting.
  - ◆ An award determined to not be restricted research due to insufficient information should not prejudice subsequent classifications, should additional information become available.
  - ◆ All decisions of the Restricted Research Committee are to be reflected in the institutions' annual reports of restricted research expenditures.
- Appeals
- Appeals regarding any decision of the certification process will be directed to the Restricted Research Committee for final resolution.

### ***Review***

The Board shall periodically review these standards and accounting methods to determine that they are effective and efficient.

### ***Auditing***

Institutions shall document the process for determining restricted research awards and shall maintain documentation justifying the rationale used to classify the awards as restricted research.

The Commissioner may require an audit of the restricted research records of an eligible institution to verify the submitted information.

### ***Accounting Method***

For reporting purposes, institutions shall use the accrual accounting method as required by the Texas Comptroller for the Government-wide Financial Statements for the restricted research expenditure report.

### ***Implementation Schedule***

The following activities shall occur annually:

- Participating institutions submit annually to the Coordinating Board a list of all awards not previously reviewed (See ***Transparency*** for specific requirements).
- The Coordinating Board convenes the Restricted Research Committee for review of the transparency submissions annually, prior to the end of each accounting year.
- Each institution eligible for either TCRF or CRSF shall provide a verified report of its restricted research expenditures to the Commissioner through the Sources and Uses template in the Coordinating Board's annual Survey of Research Expenditures.
- The Coordinating Board will provide an annual restricted research expenditures report to the Legislative Budget Board.

- Not later than December 1, each institution that received a TCRF or CRSF appropriation in the preceding fiscal year shall provide the Commissioner and the Legislative Budget Board with a report that describes how the institution used appropriated funds from either TCRF or CRSF in the preceding fiscal year. The report shall include a description of expenditures of appropriated funds received during prior fiscal years.

## Appendix A

### Definition of Restricted Research

The Standards and Accounting Methods (SAMs) for reporting restricted research expenditures defines which expenditures are allowed as restricted research expenditures. A two-step process is used to classify restricted research expenditures: (1) the expenditure must have been restricted for a specific use by an external entity and (2) the expenditure must have been for research.

This appendix presents a detailed outline for the types of research activities and research expenditures allowed under SAMs. Examples are provided that illustrate expenditures that could be identified as restricted or not restricted.

Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are supported at universities, colleges, and other non-profit institutions. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function [CFR Title 2, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (U.S. Office of Management and Budget)]. Both research and research and development are allowed for restricted research expenditures.

The SAMs definition of restricted research expenditures is more narrowly defined than restricted research expenditures that are listed in institutions' Annual Financial Reports (AFR). The AFR restricted research definition follows the broader guidelines of the National Association of College and University Business Officers (NACUBO). An institution's restricted research expenditure total according to SAMs does not set the standard for its AFR and should not be used for state or national comparisons.

*Note: The listings of this appendix were adapted, in part, from the Stanford University's Research Policy Handbook, Document 3.2, Definitions and Categories of Sponsored Projects, May 2011, accessed online at <http://rph.stanford.edu/3-2.html>.*

## 1. Activities That May be Restricted R&D For Restricted Research Expenditures

### 1.1. Sponsored R&D

R&D activities are properly classified as Sponsored R&D if the activity is funded with grants and/or contracts (including "sponsored research agreements") by externally awarded funds that are designated by the sponsor primarily for R&D purposes. Examples of sponsored R&D that can be recorded as restricted research include:

- 1.1.1. Awards to University faculty to support R&D activities.
- 1.1.2. Competitively awarded grants and contracts funded by state appropriations specifically identified by the legislature as for research (e.g., NHARP).
- 1.1.3. External faculty "career awards" to support the R&D efforts of the faculty.
- 1.1.4. External funding to maintain facilities or equipment and/or operation of a center or facility that will be used for R&D.
- 1.1.5. External support for the writing of books, when the purpose is to publish R&D results.
- 1.1.6. The research portion of expenditures in the federal work-study program, in accordance with instructions for preparing the Annual Financial Report.
- 1.1.7. Industrial collaboration agreements with universities, colleges, centers, or institutes may qualify as R&D if at least half of the funds are explicitly designated as research support.
- 1.1.8. Clinical trial agreements may be considered R&D only if data collection and analysis are the primary component of the institution's role in a clinical trial. Costs of data collection and analysis performed by other institutions under subcontract do not qualify as research expenses. Costs that are covered by patient charges or similar sources do not qualify as research expenses.
- 1.1.9. Demonstration projects may be R&D only if they include a new R&D component that is at least one-half of the scope of the project.

### 1.2. Restricted Gifts for R&D

A gift provided by an external entity (a foundation, business, or an individual) for a specific purpose qualifies as restricted research if:

- 1.2.1. there is documented evidence of donor's restriction for research, or
- 1.2.2. there is separate evidence that the gift is restricted for research through:
  - 1.2.2.1. documentation by the donor that the gift is restricted (e.g., endowed chair, fellowship), and

- 1.2.2.2. more than half of the earnings are budgeted for research through the institutional accounting process.

### 1.3. Sponsored Instruction and Training

- 1.3.1. Curriculum development projects may be considered R&D for restricted research if the primary purpose of the project is developing and testing an instructional or educational model through appropriate research methodologies (i.e., data collection, evaluation, dissemination, and publication).
- 1.3.2. Activities involving the training of individuals in R&D techniques, commonly called R&D training, if such activities utilize the same facilities as other R&D activities and if such activities are not included in the instruction function. This includes thesis and dissertation research and capstone research projects for R&D.

### 1.4. Other Sponsored Activities

Other Sponsored Activities may be R&D for restricted research under certain conditions:

- 1.4.1. Travel grants, only if in sole support of research activities.
- 1.4.2. Support for conferences or seminars, only if in sole support of research activities.
- 1.4.3. Support for projects pertaining to library collections, acquisitions, bibliographies or cataloging, only if their purpose is primarily for documented research activities.
- 1.4.4. Programs to enhance institutional resources, including computer enhancements, etc., only if their purpose is primarily for documented research activities.

### 1.5. Pass-Through Funds

Pass-through funds to entities other than institutions eligible for either TCRF or CRSF can be recorded as restricted research expenditures. As defined on CB TAC Rule 13.122, pass-through funds are external funds that are passed from one entity to a sub-recipient. The sub-recipient expends the award funds on behalf of or in connection with the pass-through entity.

## 2. Activities That Are Not Restricted R&D For Restricted Research Expenditures

### 2.1. University R&D

R&D activity is properly classified as University R&D, and cannot be recorded for restricted research, if the activity is supported by any of the following:

- 2.1.1. Unrestricted university funds (e.g., unrestricted gifts, distributions from unrestricted endowments, interest income, technology licensing income, fees received from external entities for non-research services, proceeds from cost recovery enterprises, state appropriations not identified specifically by the legislature as for R&D purposes, non-capitalized allocations from the Permanent University Fund or the Higher Education Assistance Fund for R&D purposes other than construction and remodeling) that the university has designated for use in R&D.
- 2.1.2. State appropriations made directly to the university for R&D through formula or special item funding.
- 2.1.3. Cost-sharing expenditures, which are committed to be borne by the university rather than by the sponsor. (Note that cost-sharing provided from appropriated funds would qualify as R&D, but not as restricted R&D.)

### 2.2. Departmental Research

Departmental research means research, development, and scholarly activities that are not organized research and, consequently, are not separately budgeted and accounted for. Departmental research cannot be recorded for restricted research.

### 2.3. Instruction and Training

Instruction means the teaching and training activities of an institution. It includes all teaching and training activities, whether they are offered for credit toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division or an extension division. Sponsored instruction and training means specific instructional or training activity established by grant, contract, or cooperative agreement.

Sponsored instruction that cannot be recorded for restricted research includes:

- 2.3.1. Any project for which the primary purpose is to instruct any student at any location. Recipients of this instruction may be university students or staff, teachers or students in elementary or secondary schools, or the general public.
- 2.3.2. Workforce training as part of a degree program, such as training in field work or capstone projects unless they qualify as research as described in 1.3.2.
- 2.3.3. Curriculum development projects at any level either to significantly improve or to add to an institute's general instructional offerings. Exception: curriculum

development projects may be considered R&D restricted research when the primary purpose of the project is as described in 1.3.1.

- 2.3.4. Projects that involve university students in community service activities for which they are receiving academic credit.
- 2.3.5. Activities funded by awards to departments or schools for the support of students, except as described in 1.3.2.
- 2.3.6. Outreach programs that bring local students on campus for classes.
- 2.3.7. General support for the writing of textbooks or reference books, video or software to be used as instructional materials.

Exception: research training as described in 1.3.2 is an exception to activities collectively called instruction and may be recorded as restricted research.

#### 2.4. Other Sponsored Activities

Other Sponsored Activities that cannot be recorded for restricted research are programs and projects financed by federal and non-federal agencies and organizations which involve the performance of work other than instruction and organized research. Examples of such programs and projects are health service projects and community service programs. Other Sponsored Activities may include:

- 2.4.1. Travel grants, unless for research activities (exception described in 1.4.1).
- 2.4.2. Support for conferences or seminars, unless for research activities (exception described in 1.4.2).
- 2.4.3. Support for university public events.
- 2.4.4. Provision of non-instructional and economic services beneficial to individuals and groups external to the university such as testing or diagnostic services, surveys, urban planning, mapping, etc.
- 2.4.5. Publications by the university press.
- 2.4.6. Support for student participation in community service projects.
- 2.4.7. Support for projects pertaining to library collections, acquisitions, bibliographies or cataloging, unless primarily for documented research purposes (exception described in 1.4.3).
- 2.4.8. Programs to enhance institutional resources, including computer enhancements, etc., unless primarily for documented research purposes (exception described in 1.4.4).

## 2.5. Other Types of Sponsored Projects

Other types of sponsored projects that are not R&D and that cannot be recorded for restricted research are:

- 2.5.1. Industrial collaboration agreements with universities, colleges, centers, or institutes without a research component may not qualify as research support. Exception: work for industrial collaboration agreements may be considered R&D for restricted research under the conditions described in 1.1.7.
- 2.5.2. Clinical trial agreements without an R&D component, which sometimes involve the administration of a specifically mandated patient protocol (sometimes in multiple clinical sites involving other institutions) for which some costs are typically met by patient charges or other sources. Exception: work for clinical trial agreements may be considered R&D for restricted research if the primary component of the project is as described in 1.1.8.
- 2.5.3. Demonstration projects, in which the primary purpose is not research but the application of previous R&D findings in new settings and the demonstration of their utility. Exception: demonstration projects with a new R&D component as described in 1.1.9 may be considered R&D for restricted research.

## 2.6. Pass-Through Funds

Pass-through funds to entities eligible for either TCRF or CRSF cannot be recorded as restricted research expenditures.

## 2.7. Prohibited Expenditures

Certain expenditures related to any award classified as restricted research are not allowed to be recorded as restricted research expenditures: (a) indirect costs, (b) capital construction, and (c) costs associated with entertainment or any direct individual benefit. Examples of costs associated with entertainment or any direct individual benefit include costs for shows, sports events, meals, lodging, rentals for personal use, gratuities, or personal, non-research related travel. Travel reimbursement and costs associated with research workshops or other events to disseminate research is permitted as allowed by award-specific award conditions or limitations.

## Appendix B

### Restricted Research Award Determination Criteria

The Award Determination Criteria are intended to facilitate and standardize determining and documenting research awards. Use of these criteria is required for institutions eligible for funds from the Texas Comprehensive Research Fund and the Core Research Support Fund.

Each award should be identified by the following information as applicable:

- Institution
- Current Fiscal Year
- Principal Investigator/Recipient
- Academic Discipline
- Department, Center, School or Institute
- Title of Contract, Award, or Gift
- Total Amount of Contract, Award, or Gift
- Name of Granting or Contracting Agency/Entity
- Program Title of Granting or Contracting Agency/Entity
- Sponsored Program Number and/or CFDA Number
- Start Date and End Date of Contract, Award, or Gift
- Previous Award List Number for follow-up awards
- Previous Award List Year for follow-up awards
- Applicable SAMs Category Number(s)
- Descriptive Note - required for awards of \$250,000 or more and may include evidence, documentation, or clarification suitable for public display that the award is restricted research.

After reviewing definitions in the Coordinating Board's Standards and Accounting Methods (SAMs) for reporting restricted research expenditures and considering the intent of the source of funding and the nature of the sponsored program agreement, the proper classification of an award should be based on the indicators shown in these criteria. Several factors should be considered in making this decision. The analysis of the terms of the agreement, and a review of other documentation, such as the CFDA number descriptor, the sponsor's program solicitation, or a requirement for Institutional Review Board (IRB) approval, should assist institutional officials in properly and consistently classifying awards.

Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are supported at universities, colleges, and other non-profit institutions. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function [CFR Title 2, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (U.S. Office of Management and Budget)].

Final determination must be based on the determination criteria and/or other similar documented materials (i.e., Notice of Award, CFDA Program Grant Overview, Sponsored Program Agreement, etc.). Note that not all of this information is available for every award.

The funded work activities (scope of work) consist of:

- Research Only
- Instruction Only
- Public (Community) Service Only
- Other Purposes, or
- Mixed Purposes

If the funded work activities (scope of work) are for mixed purposes, code the project according to the primary purpose:

Primary purpose will be demonstrated by more than half of the funds having been budgeted or expensed for research, or by the sponsor's statement of purpose, or other documented evidence. If the primary purpose is research, expenditures made as a part of that grant, unless explicitly prohibited, qualify as restricted research expenditures. If the primary purpose is not research, none of the expenditures made as a part of that contract, gift or grant qualify as restricted research expenditures. Awards are classified as restricted research awards through the transparency review described in this document.

The CFDA number descriptor denotes a program that is:

- Research Only
- Instruction Only
- Public (Community) Service Only
- Other Purposes, or
- Mixed Purposes

*Note: CFDA numbers are available for federal and federal pass-through awards only. Also note that federal contracts often do not have CFDA numbers.*

The Program Solicitation denotes a program that is:

- Research Only
- Instruction Only
- Public (Community) Service Only
- Other Purposes, or
- Mixed Purposes

*Note: Many non-federal programs and most gifts do not have a program solicitation.*

Based on the list of indicators found in these determination criteria and/or other similar documented materials (i.e. Notice of Award, CFDA Program Grant Overview, Sponsored Program Agreement, etc.), each sponsored program should be classified as:

- Restricted Research
- Research Not Restricted, or
- Not Research

The following information on individuals responsible for the Final Determination should be recorded:

- Reviewer(s)' name, title, and date reviewed
- Additional information as warranted

*Note: Documentation to support this determination should be available for audit.*