

# The 2023 COGR F&A Survey: Results & Updated Analysis

October 26, 2023



# COGR

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# Speakers & Workgroup



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# *2023 F&A Survey Overview*

- Survey conducted January 2023 thru May 2023
- 119 respondents
- ***Reports behind the COGR firewall***
- ***Public facing reports will be in aggregate and de-identified***
- Advocacy Role of the Survey:
  - Document the subsidy (e.g., “over the cap”)
  - Tie to “Cost of Compliance” surveys (Res. Security, DMS)
  - Inform 2 CFR 200 revisions (DS-2, Timeliness, Library)

# 2023 F&A Survey Overview

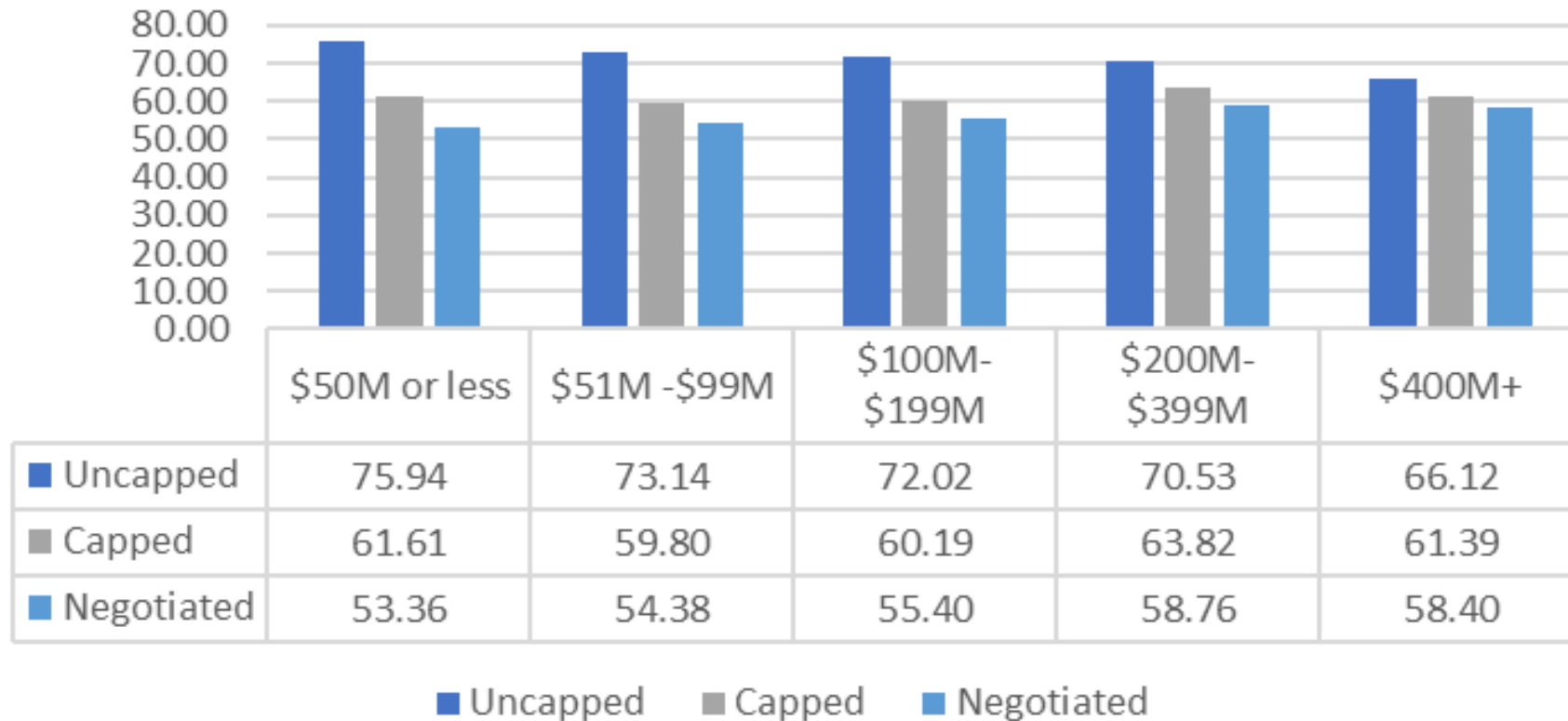
- Also a rich data resource for the Membership!
  - Benchmarking against peers
  - New ideas? (e.g., Off-campus rate definitions)
  - Additional report releases
- An “Endgame” is the “F&A Capstone” Report (early 2024), and
- “The Endgame” ...



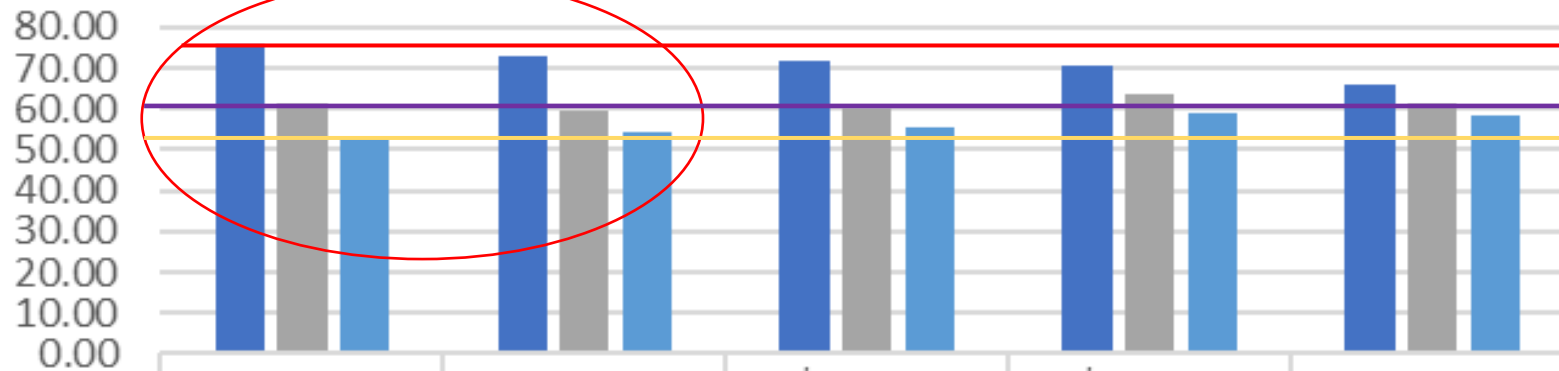
*... a deep dive into the  
“Cost of Inaction”*

***... but for now, building on the  
F&A Survey Analysis from the  
June COGR Meeting ...***

## Institutional Expenditure Level Comparison of Uncapped, Capped and Current Negotiated Rate



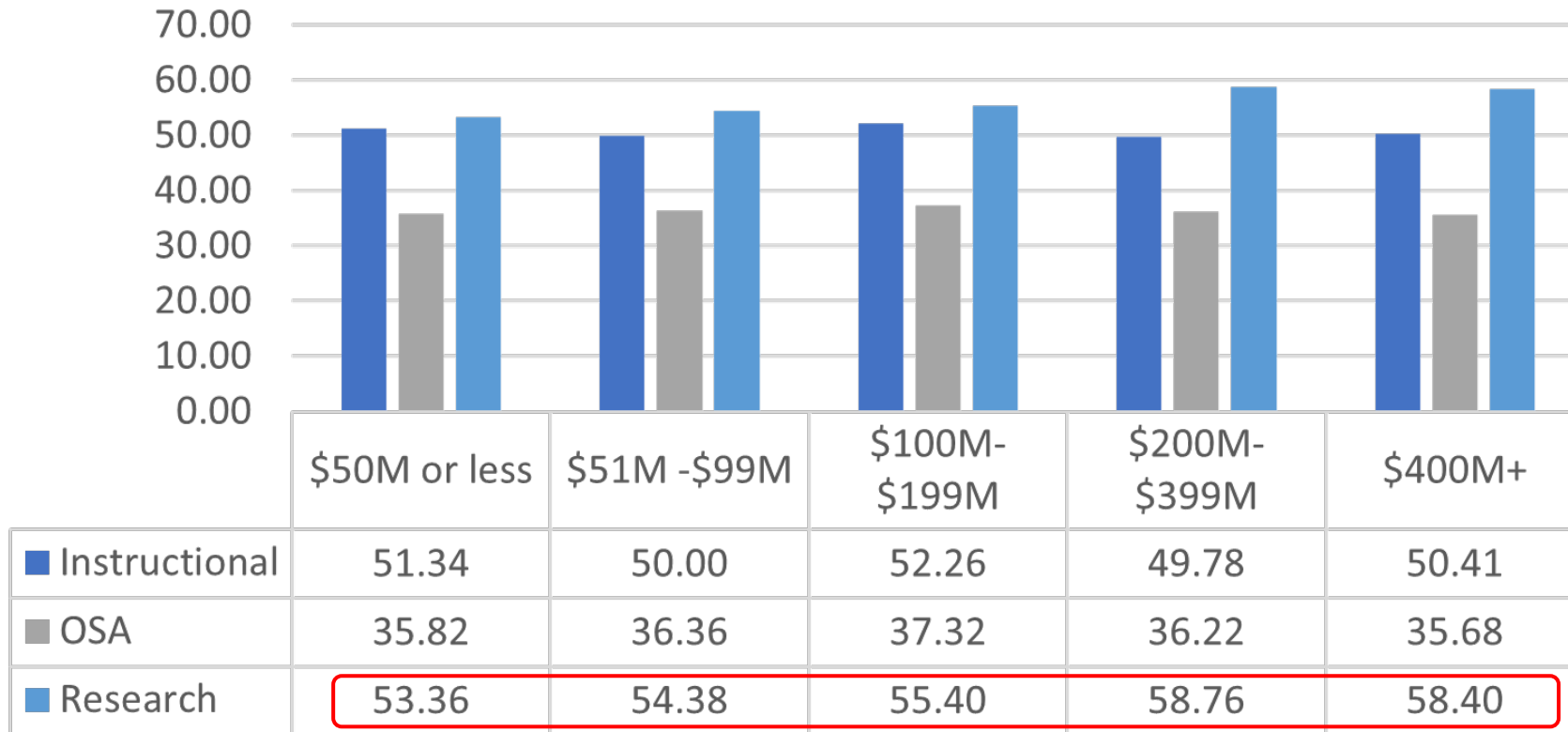
## Institutional Expenditure Level Comparison of Uncapped, Capped and Current Negotiated Rate



	\$50M or less	\$51M - \$99M	\$100M- \$199M	\$200M- \$399M	\$400M+
■ Uncapped	75.94	73.14	72.02	70.53	66.12
■ Capped	61.61	59.80	60.19	63.82	61.39
■ Negotiated	53.36	54.38	55.40	58.76	58.40

■ Uncapped   ■ Capped   ■ Negotiated

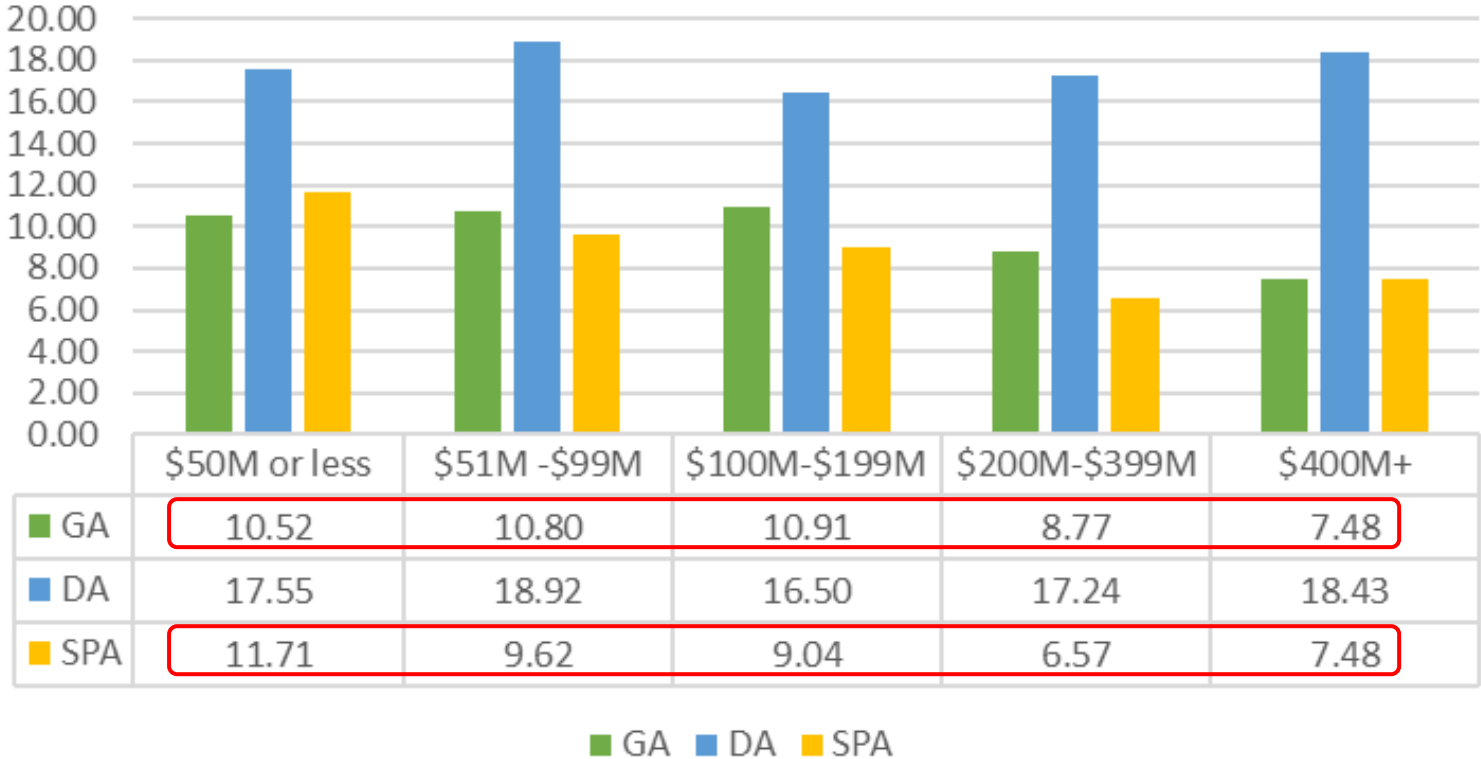
## Expenditure Level Comparison of Instructional, OSA and Research Rate



■ Instructional ■ OSA ■ Research



### Administration Components by Institution Size



# Rates by Cognizant Audit Agency and Region

<u>Count</u>	Public	Uncapped	Capped	Negotiated	<u>Cap Subsidy</u>
25	HHS-Dallas	70.65	61.63	54.48	16.17
18	HHS-DC	69.76	58.87	53.93	15.83
14	HHS-NY	79.22	67.07	59.68	19.54
18	HHS-SF	63.57	56.41	52.11	11.46
9	ONR	68.44	59.45	57.44	10.99
<b>84</b>	<b>Average</b>	<b>70.33</b>	<b>60.69</b>	<b>55.53</b>	<b>14.80</b>

<u>Count</u>	Private	Uncapped	Capped	Negotiated	<u>Cap Subsidy</u>
6	HHS-Dallas	66.46	61.28	57.67	8.79
5	HHS-DC	68.02	59.10	56.80	11.22
12	HHS-NY	79.30	69.62	64.17	15.13
1	HHS-SF	93.90	68.70	61.50	32.40
8	ONR	76.20	60.36	57.78	18.43
<b>32</b>	<b>Average</b>	<b>76.78</b>	<b>63.81</b>	<b>59.58</b>	<b>17.19</b>

<u>Count</u>	Medical Schools	Uncapped	Capped	Negotiated	<u>Cap Subsidy</u>
12	HHS-Dallas	67.56	61.76	56.54	11.02
7	HHS-DC	63.58	58.02	54.50	9.08
7	HHS-NY	77.53	68.59	64.36	13.17
8	HHS-SF	67.50	59.63	54.50	13.00
2	ONR	63.84	59.34	60.20	3.63
<b>36</b>	<b>Average</b>	<b>68.00</b>	<b>61.47</b>	<b>58.02</b>	<b>9.98</b>

<u>Count</u>	Land-Grant	Uncapped	Capped	Negotiated	<u>Cap Subsidy</u>
5	HHS-Dallas	64.23	60.33	56.30	7.93
4	HHS-DC	61.81	54.61	52.00	9.80
5	HHS-NY	78.13	64.66	59.50	18.63
8	HHS-SF	59.05	54.79	50.94	8.12
4	ONR	62.05	60.68	59.50	2.55
<b>26</b>	<b>Average</b>	<b>65.05</b>	<b>59.01</b>	<b>55.65</b>	<b>9.40</b>

# Off-Campus Definition

Cognizant Audit Agency	# Completed Survey	Is determined based on "preponderance of effort" (e.g., if more than 50% is Off, then the entire award is considered Off)	Applies only when activities are performed in facilities not owned by the institution <u>AND</u> to which rent is directly allocated to the project.	% "AND"
HHS-DC	23	18	15	65%
HHS-NY	27	22	5	19%
HHS-Dallas	31	20	16	52%
HHS-SF	21	15	9	43%
ONR	18	12	5	28%
<b>TOTAL</b>	<b>120</b>	<b>87</b>	<b>50</b>	<b>42%</b>

# Cost Sharing and Research Space

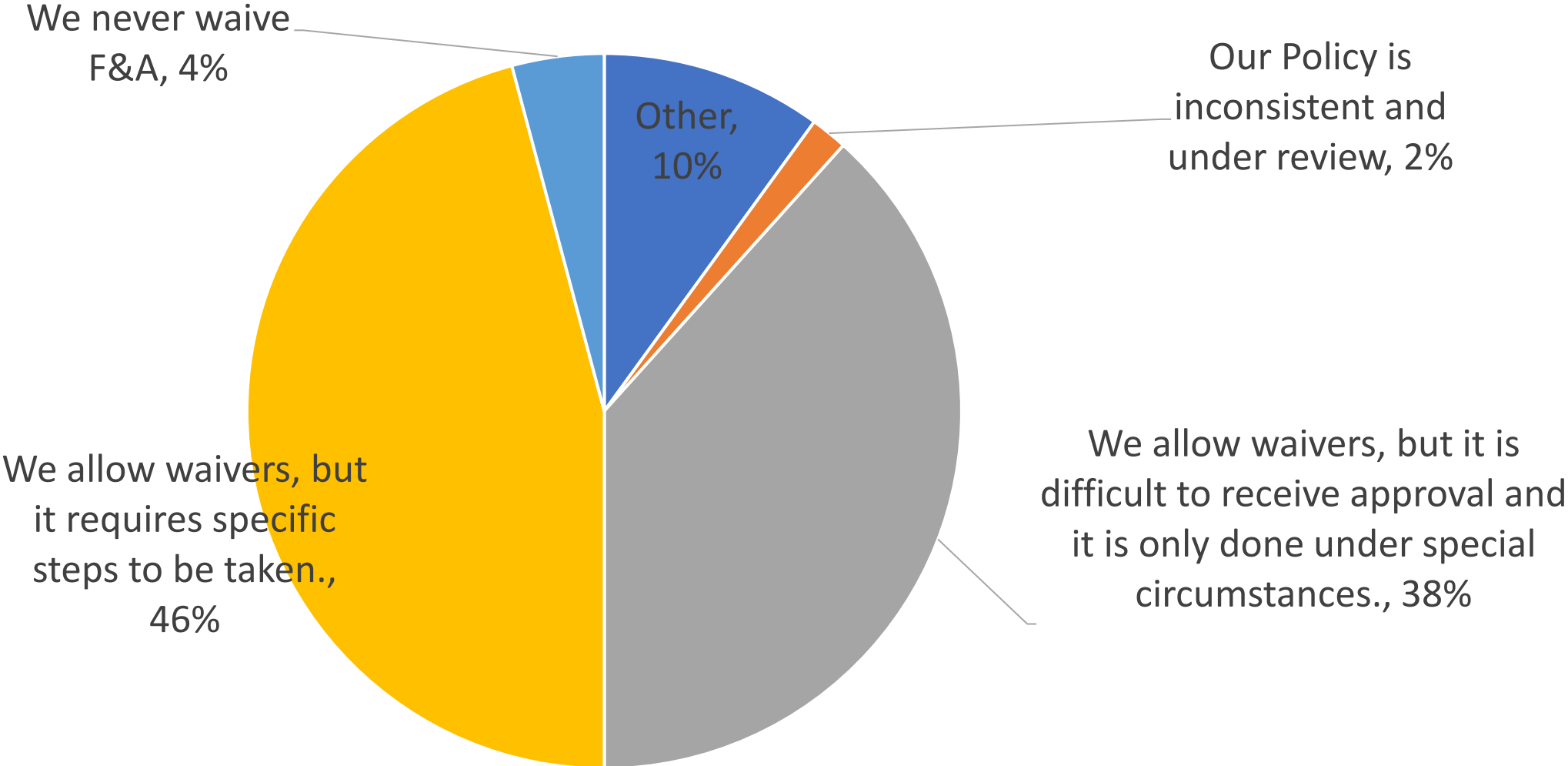
TYPE	COUNT	AVG. Research MTDC on Campus	AVG. Cost Share in Research Rate Base	% of Cost Share to Research MTDC	Research Square Footage	Sqft. Density - Research MTDC per Res. Sqft
Public	72	\$126,173,920	\$6,181,007	4.9%	776,846	\$ 165
Private	32	\$181,158,653	\$9,249,857	5.1%	658,629	\$ 283
<\$50M	18	\$19,634,313	\$629,553	3.2%	125,999	\$ 199
\$51M-\$99M	12	\$45,237,293	\$2,520,922	5.6%	305,689	\$ 172
\$100M-\$199M	23	\$67,971,859	\$3,515,226	5.2%	412,988	\$ 194
\$200M-\$400M	23	\$152,574,297	\$8,070,848	5.3%	889,646	\$ 192
\$>400M	29	\$307,613,574	\$14,476,308	4.7%	1,408,234	\$ 237
<b>TOTAL</b>	<b>105</b>	<b>\$141,805,908</b>	<b>\$7,026,513</b>	<b>5.0%</b>	<b>730,816</b>	<b>\$ 204</b>

\* Removed Outliers where Research MTDC or Research sqft. were inconsistent data entry

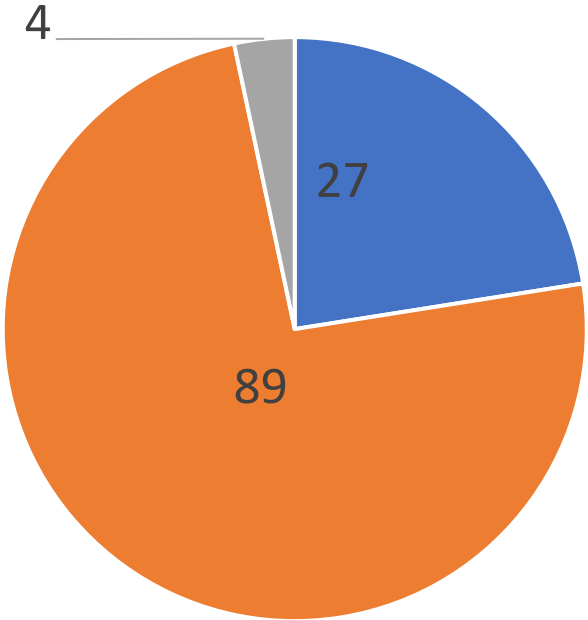
# Preparing F&A Proposal

TYPE	COUNT	Did you have an in-house expert to take a lead role in developing your most recently submitted (or soon to be submitted) F&A Cost Rate Proposal?	Did you use consultants for help in developing your most recently submitted (or soon to be submitted) F&A Cost Rate Proposal?	Did you use consultants for help negotiating your most recently submitted (or soon to be submitted) F&A Cost Rate Proposal?
Public	84	74%	87%	74%
Private	32	75%	84%	63%
<\$50M	23	52%	78%	65%
\$51M-\$99M	13	62%	100%	92%
\$100M-\$199M	24	79%	83%	79%
\$200M-\$400M	25	72%	88%	60%
\$>400M	32	94%	88%	72%
<b>TOTAL</b>	<b>120</b>	<b>73%</b>	<b>86%</b>	<b>71%</b>

# Waiver Policy (120 Institutions)



### Fringe in F&A Proposal - Total 120



■ Actual Costs      ■ Negotiated      ■ Other



#COGROct23

# COGR Point of Contact

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# Q & A

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Thank You

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