

## Attachment C

### Cognitive Interviewing Guide: Draft Content for 2025 ABS Non-Profit

**Interviewer notes are in red.**

#### **Introduction:**

- Explain purpose of meeting: to obtain feedback on reporting to the ABS, to understand the process of answering questions, and to evaluate how new questions work or don't work.
- Some questions will ask may seem odd and/or obvious, but we don't want to assume we know what you are thinking.
- Explain that we are *not* testing the respondent – we only want to evaluate the questionnaire
- Structure of meeting: Understand your organization and your role in it, then review the questionnaire and ask you questions as you complete it.
- Ask respondent to sign the consent form.

#### **Research Questions to Address:**

- Are respondents able to answer the questions as intended?
- Are there any items that cause the respondents problems?
  - What can be done to fix those problems?
- Are there any order/context effects?

#### **Before the Questionnaire:**

- What was your role in the process for responding to this questionnaire? (*Gather data? Enter data? Consult with data providers? Etc.*)

Thanks, now let's look at the survey questions.

**Direct participant to look at draft content.**

## QUESTIONS FOR NON-PROFITS – 2025 ABS (FY 2024)

The next questions ask about research performed and/or funded by your organization. Please read the information below before continuing.

### **By research we mean....**

For the purposes of this survey, research includes **research and experimental development**.

### **Research and experimental development comprise creative and systematic work to:**

- Increase the stock of knowledge, including knowledge of humankind, culture, and society OR
- Devise new applications of available knowledge, including materials, products, devices, processes, systems, or services

### **Research activities must be...**

- Novel: projects that advance current knowledge or create new knowledge
- Creative: projects focused on original concepts and hypotheses
- Uncertain: project outcomes are unable to be completely determined at the outset
- Systematic: projects are planned and budgeted
- Transferable/Reproducible: project methodology and results are transferable/reproducible to other situations and locations

### **May meet the criteria for research**

- Laboratory or animal Studies
- Clinical trials
- Prototype development
- Outcomes research
- Development/measurement of new methods to deliver/measure social science outcomes
- Policy research
- Humanities research
- Research traineeships
- Other experimental studies

### **Most likely do not meet the criteria for research**

- Internal program monitoring or evaluation
- Public service grants or outreach programs
- Education or training programs
- Quality control testing
- Market research
- Management studies/efficiency surveys
- Literacy, artistic, or historical projects, such as films, music, or books and other publications
- Feasibility studies, unless included as part of an overall research project

### **C.5 Research Expenses**

Did your organization have research expenses in FY 2024?

Include:

- Research performed by your organization's employees or temporary employees and consultants. (Temporary employees and consultants are individuals paid to work on projects otherwise fully performed by your organization's staff.)
- Funding for research performed outside your organization.

1. Yes
2. No

### **Research Questions to Address:**

- In your words, what is this question asking?
- What is your interpretation of "temporary employees and consultants"?
  - Are those terms meaningful to you or do you have different names for these types of workers?
  - Would they be difficult to exclude from this total?
- Would answering this question require any special knowledge or access to particular records?
- How does the definition of research provided here relate to how your organization defines the term (if applicable)?

### **C.6 Research expenses by Type of Cost**

How much of your organization's FY 2024 research expenses were for each of the following types of costs?

Exclude:

- Capital expenditures (i.e., costs for construction or renovation of facilities) Report capital expenditures in 'C.16-C.18'.
- a. **Salaries, wages, and fringe benefits of your organization's employees**
    - Include costs for all compensation and benefits of your organization's employees.
    - Include payroll taxes, such as Social Security and Medicare.
  - b. **Costs associated with temporary employees and consultants working on projects otherwise fully performed by your organization's staff**
  - c. **Depreciation and amortization on property, plant, equipment, and intangible assets**
    - Include depreciation on tangible research assets, such as buildings or equipment, as well as the amortization of intangible assets such as patents.
  - d. **Expensed machinery and equipment**
    - Include all equipment purchases for research that are beneath your organization's capitalization threshold.
  - e. **Materials and supplies**
    - Include costs for materials and supplies consumed for research.
  - f. **Your organization's funding for research performed outside your organization**
    - Include contracts and grants specifically designated for research activities from your organization to external recipients
  - g. **Other purchased services**

- h. General and administrative costs allocated to research
- i. All other costs
- j. Total Research Expenses

**Research Questions to Address:**

- In your words, what is this question asking?
- Would answering this question require any special knowledge or access to particular records?
- How do the cost categories listed here relate to your organization's accounting?
  - o Do all of the categories seem mutually exclusive to you?
  - o How would you go about answering this question?
- In your words, can you say what line b is asking for?
  - o Would this apply to your organization?
- In your words, can you say what line f is asking for?
  - o Would this apply to your organization?
  - o Is it mutually exclusive with line b or do you think there is possible overlap?
- In your words, can you say that line h is asking for?
  - o How would you approach answering this question?
  - o For your organization, would general and administrative costs already be included in the other categories (such as salaries, wages, and fringe benefits)?
- How does line j (Total research expenses) relate to how your organization might report research activities in tax filings or audited financial statements?
  - o If different, how so?

**C.7 Research Performed by Your Organization.**

Subtract C.6 line f from C.6 line j and enter the result here. This is **research performed by your organization.**

**Total**

**Research Questions to Address:**

- In your words, what is this question asking you to do?
- Note that in the real survey this calculation would be performed for you.

**C.9 Research Funding from Foreign Sources**

How much of the 'C.7 Funding for Research Performed by This Organization' in funding for research performed by this organization came from Foreign sources of funding?

**Research Questions to Address:**

- In your words, what is this question asking?
- Would answering this question require any special knowledge or access to particular records?
- How would you go about answering this question?

**C.13 Research Employees for Nonprofit Organizations**

Of the ‘C.3 Number of Employees’ employees reported, how many worked on research activities in FY 2024?

Include:

- Only your organization’s paid employees.

Exclude:

- Temporary employees and consultants. (Reported in ‘C.15 Contracted Research Employees for Nonprofit Organizations.’)
- a. **Researchers** (including scientists, engineers, and their managers): Professional engaged in the conception or creation of new knowledge
- b. **Research technicians**: Staff who work under the supervision of researchers to conduct research activities
- c. **Other support personnel** (clerical and other): Staff who provide direct support services for the research project

**Total**

**Research Questions to Address:**

- In your words, what is this question asking?
- Would answering this question require any special knowledge or access to particular records?
- How would you go about answering this question?

**C.15 Contracted Research Employees for Nonprofit Organizations**

- a. Did any temporary employees and consultants work on your **research activities** in FY 2024?

Temporary employees and consultants are individuals paid to work on projects otherwise fully performed by your organization’s staff.

1. Yes
  2. No
- b. If “Yes”, how many temporary employees and consultants worked on your research activities during FY 2024? \_\_\_\_\_

**Research Questions to Address:**

- In your words, what is this question asking?
- Is there a distinction between these employees and other contracted staff working outside your organization?
- Would answering this question require any special knowledge or access to particular records?

- How would you go about answering this question?

### **Wrap-Up**

We are almost done.

- Do you have any feedback on this year's survey you'd like to share with us?
- Do you have any other comments or suggestions about anything we have discussed today?

THANK YOU FOR YOUR TIME!