## 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 trails
* 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’.

1. **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.
2. **Costs associated with temporary employees and consultants working on projects otherwise fully performed by your organization’s staff**
3. **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.

1. **Expensed machinery and equipment**

* Include all equipment purchases for research that are beneath your organization’s capitalization threshold.

1. **Materials and supplies**

* Include costs for materials and supplies consumed for research.

1. **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

1. **Other purchased services**
2. **General and administrative costs allocated to research**
3. **All other costs**
4. **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?
  + Do all of the categories seem mutually exclusive to you?
  + How would you go about answering this question?
* In your words, can you say what line b is asking for?
  + Would this apply to your organization?
* In your words, can you say what line f is asking for?
  + Would this apply to your organization?
  + 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?
  + How would you approach answering this question?
  + 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?
  + 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.’)

1. **Researchers** (including scientists, engineers, and their managers): Professional engaged in the conception or creation of new knowledge
2. **Research technicians**: Staff who work under the supervision of researchers to conduct research activities
3. **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**

1. 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
3. 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 of suggestions about anything we have discussed today?

THANK YOU FOR YOUR TIME!