Research Accounting is responsible for the preparation of various reports, proposals, surveys, and registrations as noted below. See the Research Accounting Manual for internal procedures for completing each item.

**Reports:**

Consolidated Financial Statements and Information on Federal Awards – Single Audit:
- Includes sections on Federal Student Financial Aid and Federal Sponsored Research
- Prepared annually
- Audited by Lehigh’s external Auditors, KPMG, Inc.
- Uploaded into the FDP Clearinghouse data collection portal.

**Proposals:**

F&A Rate Proposal
- Prepared on a pre-determined basis (3 to 4 years)
- Audited upon submission by DCAA Auditors, on behalf of the Office of Naval Research (ONR), Lehigh’s Cognizant Federal Agency
- Negotiated with ONR

Fringe Benefit Rate Proposal
- Prepared, submitted, and negotiated annually
- Audited upon submission to DCAA Auditors, on behalf of the Office of Naval Research (ONR), Lehigh’s Cognizant Federal Agency
- Negotiated with ONR

**Surveys:**

National Science Foundation (NSF) Herd Survey
- Prepared and submitted annually
- Submitted to National Science Foundation

National Science Foundation (NSF) Program Income Survey
- Prepared and submitted annually
- Submitted to National Science Foundation

**Registrations:**

System of Award Management (SAM)
- Prepared and submitted annually

**Other:**

Disclosure Statement (DS-2)
- Provided to the Office of Naval Research (ONR), Lehigh’s Cognizant Federal Agency
- Last updated Calendar Year 2006