

University of Washington
Instructions for Functional Coding of Space
For Facilities and Administrative Base Year 2008

Introduction

The space utilization survey is the most critical part of the Facilities and Administrative (F&A) or indirect cost proposal. The results of the survey determine how most of the facility costs (depreciation, interest, and operations and maintenance expenses) in the F&A cost proposal will be allocated to University functions such as Instruction and Organized Research. Because space has a substantial impact upon the F&A rate, it is essential to accurately determine and assign the utilization of each room to the correct function(s).

What is the Space Utilization Survey and Functional Coding?

The space utilization survey is the process of assigning the actual functional use coding and percent of use to campus space. Put another way, the space utilization survey gathers data on the specific use of campus space. This differs from the space inventory in that the inventory determines and assigns codes on the general use of space (i.e., primary use). Functional use codes used for the space utilization survey are based on guidance from OMB Circular A-21 and defined in the University's Space Functional Use Definitions:
<http://www.washington.edu/research/maa/fa/spacefunc.html>.

General Instructions

- The Space Functional Use Definitions should be reviewed and clearly understood before the space utilization survey is started. Questions about the definitions and other aspects of the survey should be directed to Management Accounting and Analysis (MAA).
- The functional coding of rooms should be determined by department personnel who are knowledgeable about the occupants and activities performed in each room.
- Functional coding should be determined on a room-by-room basis.
- Functional coding must identify a room's usage in specific percentage terms that reflect *all activities* performed in the room. Arbitrary percentages are **not** acceptable and will be challenged by Federal negotiators.
- The space utilization survey should reflect how each room was used **during the entire fiscal year 2008 (July 1, 2007 – June 30, 2008)**. The survey should not represent a snapshot of how the space was used at a particular point in time, e.g., the end of the year.

- The functional coding of a room should take into account all occupants of the room. The coding of space should be based on the activities the occupants perform in the room **and** the budgets (expense accounts) that pay for those activities.
 - For example, if faculty, staff, or students in a research lab are working on Organized Research projects **and** the compensation for *all* of their work in the lab is paid by those projects (or is reported as cost sharing on the projects in their FEC effort reports), then space they use in the lab should be coded as Organized Research. The term “paid from a grant” includes salaries directly paid and salaries reported as committed or mandatory cost share.
 - On the other hand, if an individual’s salary for work in the lab is wholly or partially paid from general institutional funds (and is not reported as cost sharing on an Organized Research project), the space used for the work paid with institutional funds should be coded as Instruction or Departmental Research as applicable. Research lab space used by unpaid students, visiting scientists, and faculty emeriti should also be coded as Other Institutional Activities as applicable.
 - If the individuals working in the lab are working on and paid from both Organized Research projects and general institutional activities/funds the lab space should be coded and assigned to Organized Research and Instruction or Departmental Research in the same proportion as the work performed in the lab.
- Space used for activities reported in FEC effort reports as committed cost sharing on Organized Research projects should be coded as Organized Research. Space used for activities of faculty and senior researchers as voluntary uncommitted cost sharing on Organized Research projects should also be coded as Organized Research (regardless of how the cost sharing is reported in their effort reports).
- Functional coding of a room should take into account the **extent of use** by each occupant. For example, a student working in a lab 15 hours a week for four months should be counted much less than a technician who works in the lab 40 hours a week the entire year.
- **Departmental staff should maintain notes on how they determine the functional percentages of each room and be prepared to defend those percentages in the Federal review of the F&A rate proposal.**

Required Documentation

- Space functionalization should be documented using the University’s Space Inventory Management System (SIMS):
<https://puff.opb.washington.edu/pnbdb/sims2/home/main.cfm>.

- The space utilization survey documentation must identify all occupants of all research laboratories coded with any percentage as Organized Research or Other Sponsored Activities. Include occupant names in the **Occupants** field located in the *Update Room Information* tab of SIMS.
 - **Occupants** include all individuals, **paid and unpaid, who use(d) the room during fiscal year 2008** – faculty, staff, graduate students, undergraduate students, post-doctoral fellows, visiting scientists, etc.
- For rooms coded with any percentage as Organized Research or Other Sponsored Activities, the documentation must also identify the research projects (both sponsored and university funded) that paid the salaries of the occupants of the room. Include *budget* information in the **Manage Budgets** tab of SIMS.
 - If a portion of the salary supporting work in the lab is considered cost sharing (as reported on faculty effort certification (FEC) reports) or is considered voluntary uncommitted cost sharing, then an additional designation of **COST SHARE** in the **Department Notes** field must be included in SIMS.
- If your space is reviewed by Federal negotiators, the review will most likely take place *a year or longer* after you have coded the space. It is imperative that you document your space functions in such a manner that will allow you or someone else in your department to easily understand and explain the basis for those decisions.

Handling of Specific Categories of Rooms and Situations

Research Laboratories

- The principal activity performed in research labs is usually Organized Research. However, if some of the occupants in a research lab are paid from general institutional accounts (and are not reported as cost sharing on Organized Research projects) or are unpaid, the space used for that work (paid or unpaid) should be coded as Instruction or Departmental Research.
- Space used by visiting scientists not paid by the University, faculty/staff whose salaries are paid directly by the Howard Hughes Medical Institute, and faculty emeriti should be coded Other Institutional Activities. An exception should be made for emeritus faculty serving as the principal investigator on an Organized Research award. In this situation, their work on an Organized Research project should be coded as Organized Research. An amount representing their effort is reflected in the Organized Research base.
- The handling of *students* in research labs is particularly important:
 - Space used by students should be coded Organized Research if the students are:
 - (a) paid by research grants/contracts,

- (b) supported by research training grants/fellowships *that are considered Organized Research*, or
 - (c) reported as cost sharing on research grants or contracts.
- Space used by unpaid students and students paid from general institutional funds (and not reported as cost sharing on research grants or contracts) should be coded Instruction or Departmental Research, as applicable. This includes students working in labs for academic credit as well as students using the lab for non-research work such as course development or thesis writing.
 - If students paid from Organized Research funds do non-research work in the lab such as course development or thesis writing, a portion of that space should be considered Instruction.
- Federal negotiators pay particular attention to rooms coded 100% Organized Research. A “yes” response to any of the following usually indicates that a room should *not* be coded 100% Organized Research:
 - ❖ Are bridge funds, start-up funds, or any other kind of seed money used to fund the activity (salary and benefits of the occupants) taking place in the room?
 - ❖ Is the room used by any unpaid students or students paid from general institutional funds? This includes students working in labs for academic credit as well as students using the lab for non-research work such as course development or thesis writing.
 - ❖ Is the room used by visiting scientists not paid by the University or by other non-university individuals, e.g., faculty/staff whose salaries are paid directly by the Howard Hughes Medical Institute, or faculty emeriti?
 - ❖ Are there any other occupants not paid from Organized Research funding for their work in the lab (except where those non-Organized Research funds are considered cost sharing for an Organized Research project)?
 - ❖ Are there any non-research activities performed in the room (e.g., lab tests performed for a hospital or clinic)?

Research Laboratory Service Rooms

- Research lab service rooms (e.g., cold rooms, dark rooms, equipment rooms) will be coded by MAA based on the average functional use of the labs they support during FY 2008. Departments should provide information in SIMS in the **DEPARTMENT NOTES** field that identifies which specific research labs are supported by each lab service space.

Offices

- All offices within academic departments should be coded Joint Use, except for offices used by visiting scientists not paid by the University, faculty/staff whose salaries are paid directly by the Howard Hughes Medical Institute, and faculty emeriti. Those offices should be coded as Other Institutional Activities.

Conference Rooms and Similar Multi-purpose Rooms

- Conference rooms and similar multi-purpose rooms in academic departments, such as copy rooms, employee lounges and departmental libraries, should be coded Joint Use.

Classrooms, Class Labs and Related Service Rooms

- Classrooms, class labs, and related service rooms should normally be coded as Instruction. MAA will code these spaces. Departments do not need to enter any functionalization data for these room types.
- In limited situations, open lab and computer labs may be used for Organized Research or Other Sponsored Activities. If you have such space, please contact MAA directly for assistance.

Recharge Centers/Service Centers

- Departments with recharge or service centers should functionalize that space as Cost or Recharge Center (CRC) space in SIMS.

Vacant Space

- Space should be considered vacant only if it is vacant or under renovation for the full 12 months of FY 2008. If it was occupied for part of FY 2008, it should be coded to functions according to how it was used when occupied.

Timing

Deadlines for departments to provide this data are as follows:

April 18th, 2008: All Colleges and Schools not listed below

May 1st, 2008: College of Arts and Sciences

May 15th, 2008: School of Public Health and College of Ocean and Fishery Sciences

May 29th, 2008: College of Engineering and Health Sciences Administration

June 13th, 2008: School of Medicine

Federal Red Flags and Risk Areas

The following situations are considered red flags or areas of higher risk by Federal negotiators:

- Research labs functionalized as 100% Organized Research,
- Cookie cutter functionalization (i.e., all research labs in a department functionalized as 95% Organized Research/5% Instruction),
- Inconsistent functionalization results compared to funding sources supporting work in a research lab,
- Function codes which are inconsistent with room type designations,
- Space classified as Organized Research space without any Organized Research funding sources or budgets attached, or
- Sum of functional percentages less than 100%.

Please review your functionalization results closely to ensure you have taken these into consideration.

Other Resources

University of Washington Space Functional Definitions:
<http://www.washington.edu/research/maa/fa/spacefunc.html>

Space Inventory Management System (SIMS):
<https://puff.opb.washington.edu/pnbdb/sims2/home/main.cfm>

OMB Circular A-21:
http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html

Sample “Entrance Conference Questions” – Appendix A

Contact Information

If you have questions, please contact MAA for additional assistance. The following individuals are available to assist:

Cristi Chapman	cristic@u.washington.edu	206.543.9985
Brion Norton	brionn@u.washington.edu	206.543.8282
Joe Nalley	jwfn@u.washington.edu	206.616.8490
Devon Rosencrans	devonr@u.washington.edu	206.616.8490

University of Washington
Instructions for Functional Coding of Space
For Facilities and Administrative Base Year 2008
Appendix A

HHS Entrance Conference Queries from FY 2008 Base Year

Demographics of department:

How many faculty are there? Of these, how many do research exclusively?
How many fellows, post docs, etc.?
How many visiting faculty?
How many graduate students?
Are graduate students required to teach? For how long?
How many lab techs?
Do any affiliations bring in researchers from "outside" institutions to use your research space?
Do you have people funded on training grants?
Do you have undergrads working as lab techs/assistants? Paid on grants?
Do any emeritus faculty use the space? If so, what space?
HHMI faculty/students – do you have any?
499 students?
Volunteers?

Financial:

What is primary source of funding for the department (grant funding)?
Have there been any significant changes in funding – large new grants or drop in funding?
What is the level of growth since 2003?
Does the department provide departmental funds to new PIs as start-up?
Does the department provide departmental funds to "bridge" between grants?
What is the trend in research dollar volume since 2003? Any new large grants/projects?
Do you use animal care facilities?
Do you have any "specialty" [fabrication?] shops?
Do you have any recharge centers?
How do you classify training grants? [definition of sponsored vs university vs departmental research]
How do you classify gifts and endowments?

Space Survey:

Who determined the functions to assign to your space? Were the room occupants consulted directly?
Who actually completed the survey?
Did those people receive training?

Appendix A, continued

Did training include written instructions?

How did you classify:

- conference rooms
- equipment rooms
- dark rooms
- cold rooms
- glass washing spaces
- storage spaces