

FY08 Space Survey Frequently Asked Questions

How do you determine the functional use of a room?

Obtain the major activities that occur in the space from the people who occupy and use the space. Consider how often each activity takes place in the room. Adding occupants and fund-orgs to each room provides further feedback and verification on the functional coding of a space. It's not an exact science and requires a professional estimation based on data gathered from the occupants of the room and the funds that support the activities of that room. Keep in mind that you are looking at the entire use of the space for the period July 1, 2007 through June 30, 2008. Consistency is important in the process. Comments can be added in E-space and can help the reviewer in the space analysis. Any discrepancies will be reviewed and discussed in the follow-up process.

If multiple people use the space, how do you determine the percentage breakdown?

When multiple occupants share a space it's important to consider the time each person spends in the space to properly weight the functional usage.

SHARED SPACE EXAMPLE

- A) 2 people working 12 hrs/wk, full year on organized research
- B) 1 person who worked 30 hrs/wk for 2 months on departmental administration
- C) 3 work studies for 10 hrs/wk for 9 months on organized research
- D) 2 people working 25 hrs/wk full year split between 50% departmental administration and 50% other institutional activities

Calculation:

	person	hrs	wks	total hrs	OR	DA	OIA	
A)	2	12	52	1248	1248			
B)	1	30	8	240		240		
C)	3	10	36	1080	1080			
D)	2	25	52	2600		1300	1300	
				5168	2328	1540	1300	
					45%	30%	25%	100%

How do you handle a room that is shared by two departments?

The E-space tool will only allow a room to be assigned to one department for survey purposes. If you know that another department shares the room, you should contact the other department to obtain the functional use, fund-orgs and occupants from the other department and combine the data for completion of the E-space survey.

Alternatively, if you know you use a room that is owned by another department, provide the necessary data to the owning department to assist them with completing the E-space survey for that room.

Why can't you use Effort Reports to determine the functional use of the room?

Effort reports reflect an individual's activities on a person by person basis. Room use considers the activities taking place in a specific room and may involve more than one individual per room or multiple rooms used by one individual.

"As an example, consider a PI who reports effort as: Instruction 60% and organized research 40%. The activities in the PI's lab however are all supported by organized research accounts. In this instance the lab, for functional usage purposes would be coded 100% to organized research."

How do you determine the Fund-Orgs to assign to the space?

The fund-orgs should be the accounts that *funded the activities* being performed in the room.

What is the definition of an occupant?

Occupants include all individuals, paid and unpaid, who use the room on a regular basis during the fiscal year (faculty, staff, graduate students, undergraduate students, post-docs, visiting scientists, etc.).

Why are we including occupant's payroll data in the space survey, when we didn't do this last time?

In the past the university did not have a mechanism to integrate the space, finance and payroll data. The review of the space data included manual reviews of the space, finance and payroll data. The University chose to utilize the E-space tool to incorporate the space, finance and payroll data into one database to assist with the review process and help identify major inconsistencies. The inclusion of the payroll and finance data should not be viewed as constricting to the space surveyor. Surveyors should make their best educated estimate of a room's functional use based on data gathered from the occupants. The review process will identify areas needing further clarification or discussion.

What happens to the information coded to the rooms in E-space?

The data each user has coded into E-space will be reviewed on a room by room basis. A detailed review including the functional use categories and their percentages, the fund-orgs supporting the room activities and their associated cost pool codes and the occupants funding sources will be analyzed. Project expenditures and Payroll expenditures will be reviewed for consistency and supporting documentation. The review will also include a comparison to the last survey in FY04.

What were the space related findings from the last F&A Rate Proposal?

1 – Space functional coding too much to Research – Federal auditor interviews and space visits with PIs generally showed some Instruction function in 100% coded Research space. In addition, auditors disagreed with the low Instruction allocation, such as 5%, in the Research spaces occupied by graduate or undergraduate students.

2 - Space and base mismatches – Functional usage allocation and the Fund-Orgs assigned to the space do not match. This was frequently an issue between space coded as Research and the base (the fund-orgs) coded as Other Sponsored Programs or vice versa.

3 – Equipment items not in the appropriate space as indicated in the inventory – The auditors reviewed the equipment lists in the space selected for audit and some items were not found. He looked for tags and occasionally the source of funds.

4-Spaces not found or changed-Some physical spaces that had been coded with occupants in FAMIS were not found to exist or to have been renovated resulting in different floor plans, number of rooms, etc.

What are key items that you will look for in the space review? What will the Federal Auditors look for?

- **Graduate/Undergraduate Students**-The functional usage of space occupied by Graduate Students must follow the classification of the Graduate Students funding. Space used by Graduate Students that has been assigned a functional usage of *Organized Research* needs to be supported by *Organized Research* Funding.
- **Arbitrary coding of Rooms**- Federal Government negotiators pay particular attention to rooms which appear to be coded arbitrarily (follow a pattern 90% OR/ 10% INST).
- **100% Organized Research Rooms**-Rooms can be coded 100% Organized Research, but the more occupants using the space the less likely the usage would be 100% Organized Research. Federal auditors really target 100% research space. Interviews with PIs usually reveal some % to instruction.
- **Space/Base out of line** – Space functional usage and fund-org expenditures by function should be in alignment.
- **High square footage in Organized research and low \$\$ in fund-orgs** – Auditors will question the % of organized research usage of the space (it is underutilized, used for other purposes, etc) when low research dollars in the fund-orgs are assigned.
- **Completeness** - Are all on-campus grant funds accounted for and assigned to space? Are all PIs and other staff paid on grant funds accounted for and assigned to space? (This completeness review will primarily be done internally and not by the Federal Auditors.)

Why are PI Funds (Help Accounts) coded to Instruction-these are used for Research Activities?

The funds in the Internally Designated PI funds are generally considered *Departmental Research* not *Organized Research*. *Organized research* activities are sponsored by federal and non-federal (state, local government, private sector) sponsors and are separately budgeted and accounted for. *Organized research* activities are specifically budgeted and usually require progress reports on the status of the activity. Although some PI funds are budgeted at the fund level, they normally do not include project specific budgets or accountability reports and are used to fund non-sponsored research. Additionally, these funds are normally funded by indirect cost return dollars.

Should the Cost Pool Code for the funds cited in a space directly correspond with the functional use code assigned by our units?

Space functional usage and fund-org expenditures by function should be in alignment, however, there may be instances where the functional use assigned and the fund-org expenditures are not consistent due to a reclassification of expenses from one cost pool to another that occurs during the preparation of the cost pool bases. For example, Administrative Assistants may be funded by an academic department fund which is coded as Instruction – the space used by the Administrative Assistant is coded as Departmental Administration. During the F&A preparation, the Administrative Assistant expenses are actually moved from the Instruction cost pool to the Departmental Administration cost pool.

In addition, the program codes assigned to grant funds are currently being reviewed by OSR and the Controller's office. There could be some changes as a result of this review process.

The new Webi Report-Space Survey-Finance Data by RC Unit calculates expenditure percentage within orgs-Is the suggestion that we use the relative percentage of program codes as the percentages for the functional uses of each room?

No. The finance report was sorted by org and displayed a percentage by org for informational purposes only. The fund orgs assigned to a room should include the fund-orgs that supported the activity in that specific room which might not be all funds in the same org. On the other hand, if a PI with multiple projects works on all projects in the same lab and no other PI uses the lab, the report may be helpful in determining the functional use, comparing expenditures and labor distributions.

How should cost sharing be reported in the functional use of space?

Mandatory and Voluntary Committed cost sharing activity should be reflected in the space survey and in the fund-orgs assigned to the space. Mandatory cost sharing is required by the agency for the award while voluntary committed is not required as a condition for the award, but is committed in the budget. UNH primarily documents and captures cost sharing in the 15C funds. The functional program code assigned to the cost share fund in Banner is usually the same as the program code assigned to the sponsored grant fund activity. Voluntary uncommitted cost sharing is not documented or captured at UNH and should not be reflected in the space or base.

What's the definition of Voluntary Uncommitted Cost Sharing?

OMB Circular A-21 provisions require that faculty document, in the payroll accounting system, all compensated effort, including effort provided as mandatory or voluntary committed cost sharing. UNH accounts for cost sharing in 15C funds.

OMB issued a memorandum date January 5, 2001 to clarify university obligations with regard to faculty effort above that which is committed to a sponsored project or program.

OMB defines voluntary uncommitted cost sharing effort as "university faculty (including senior researchers) effort that is over and above that which is committed and budgeted for a sponsored agreement." This effort "is faculty-donated additional time above that agreed to as part of the award."

OMB has excluded voluntary uncommitted cost sharing effort from payroll accounting and reporting requirements. It is not considered to part of the effort for which faculty are compensated and therefore, there is no associated cost.