

UNIVERSITY
OF MIAMI



Function Codes & Definitions

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I. General Information

A. Importance and Contact Information

The function coding of the space is of critical importance in the calculation of the University's Facilities and Administrative (F&A) rate charged to grants and contracts. The space inventory data is used to allocate facility costs such as building & equipment depreciation and maintenance & utility costs, which is a significant portion of the F&A rate. It is crucial that the following definitions are followed to ensure compliance with federal regulations. Contact the Director of Cost Studies for assistance with room function coding.

B. Documentation

An F&A rate proposal is submitted to the University's cognizant agency, the Department of Health and Human Services Division of Cost Allocation (DCA) Office every three to four years. As part of the review process, the DCA Office conducts a site visit to verify a sample of the space inventory. Therefore, sufficient documentation to support the function coding of departmental space, especially for space coded to Organized Research, must be maintained by each department until a new F&A rate agreement is completed. For research labs and offices coded with Organized Research or Other Sponsored Activities, the documentation must identify all occupants, the principal investigators (PI), and the related research accounts that paid their salaries. **The documents and notes will assist with recalling and defending to the DCA Office the functions and percentages entered for each room in the USpace system.**

C. Certification

All departments must complete an annual review and certification of their space in the last month of the fiscal year. The certification involves verifying and updating the room type, all room occupants, and room functions for each room assigned to the department. The investigator and funding grant accounts must also be entered for rooms coded as Organized Research or Other Sponsored Activities. After certification is completed in the USpace system, a downloaded spreadsheet of the final space inventory must be retained along with the support documentation (see section B. above).

D. Definitions

- i. **USpace** – Space inventory system managed by the Space Management Office
- ii. **Space Walkthrough** – the process of conducting a walk-through of departmental space, interviewing faculty, and gathering all relevant information for each room.
- iii. **Function** – the purpose(s) or activity(s) conducted in a room based on the funding source.
- iv. **Functional Percentage** – the percentage of use of a particular function of a room, generally based on the percentage of time the room is used for the particular function.

E. Room Function Coding

The function definitions in this document are mandated by the federal government and are reflected in the Office of Management and Budget (OMB) Circular A-21, "Cost Principles for Educational Institutions" and must be used consistently throughout the University. Federal

regulations require function coding and the accounting for the direct costs of Organized Research to be related. This means that **space must be coded in a manner consistent with the funding of the activities taking place in the room**. The space coding, therefore, should be based on the following:

- i. Funding source of the activities conducted in the room.
- ii. Salary funding of all occupants (paid and unpaid) for the specific activities conducted in the room. *Note: Functional percentages for the room do not necessarily match the occupant's salary distribution.*

The space data used for the F&A rate proposal must reflect the use of the space over an entire 12-month fiscal year (June 1 through May 31) period. The USpace System will track changes made during the year and provide a summary of the data for the F&A rate proposal. Therefore, it is highly recommended that users update changes as they occur to simplify the functional coding process.



IMPORTANT: PLEASE READ ALL OF THE FOLLOWING DEFINITIONS BEFORE CODING ROOMS. EXCEPTIONS ARE NOTED IN EACH CATEGORY

II. Functions for Academic, Clinical Departments, Institutes, & Centers

- A. **Instruction** - space used for instructional (teaching and training) activities of the University such as lecturing, tutoring, course and curriculum development (preparing outlines and reference material for teaching future courses, devising and developing new instructional techniques, preparing or revising manuals, slides, composition), writing and editing text book chapters and syllabi, supervising laboratory course work, supervising teaching assistants, grading papers, etc. The instruction programs can be for credit toward a degree or certificate or on a non-credit basis. Instruction, therefore, includes time spent by a graduate student writing their dissertation in University space (including lab space).

Instruction includes:

- Faculty office hours for advising of students and course related work.
- Non-research sponsored instruction projects.

Instruction excludes:

Research training when funded by research training grants or research fellowships (see Organized Research).

- B. **Research** – research space is categorized into two types according to OMB Circular A-21:

- i. **Organized Research** - space utilized for research and development activities of the University that are separately budgeted and accounted for on a project by project basis. Space that is indicated as Organized Research must be supported with one or more account or grant numbers, a PI and an occupant, if required, in the USpace system.

- Organized Research projects have the following characteristics:
 - ✓ A defined scope of work
 - ✓ A work plan (including scientific methodology)
 - ✓ A time frame (a recognizable beginning and end)
 - ✓ Reporting requirements to the sponsor (external or internal)
 - ✓ A separate account within the University's accounting system set up to exclusively segregate and track project expenses
 - ✓ Sponsor may require that funds be returned unless spent for the project

Organized Research includes:

- Sponsored Research projects - research and development activities that are sponsored by Federal and non-Federal agencies and organizations. Includes activities paid for by the University on cost sharing companion sponsored accounts.
- University Research - all research and development activities that are separately budgeted and accounted for on a project by project basis by the University under an internal application of institutional funds (i.e. SAC and IRDI awards).
- Research Training - activities involving the training of individuals in research techniques where the trainee is paid from sponsored research training grants, and where such activities utilize the same facilities as other research and development activities. Examples include space in laboratories used by students who are paid stipends from sponsored training grants.
- Clinical trials sponsored by federal agencies

Organized Research excludes:

- Clinical drug trials sponsored by pharmaceutical companies (code as Other Sponsored Activities).
- Visiting scientists not paid by UM or investigators paid directly by HHMI (code as Other Institutional Activities)
- Students not paid or paid with general institutional funds (code as Instruction or Department Research).

ii. **Department Research (DR)** -space used for research, development and scholarly activities that are ***not*** separately budgeted and accounted for on a project by project basis. Funding for this activity comes from departmental budgets, gifts, endowment income.

Department Research includes:

- General research support, including start-up funding and bridge funding for investigator and research track faculty that is not project oriented. Typically, use of general support funds such as the endowment spending distribution for an endowed chair, or gifts restricted to research in a particular field or department will fall into this category.

Department Research excludes:

- Writing applications for an Organized Research grants and contracts which should be coded as Department Administration.
- Research activities that must be categorized as Organized Research, such as SAC and IRDI awards.

iii. **Differentiating between Organized Research and Departmental Research:**

The source of funding for the research will determine the coding: external funds for research are Organized Research; internal funding may be Organized Research or Departmental Research based on additional criteria.

- Example: a professor conducts a research project funded by an NIH grant. The professor has a research assistant in the lab that is paid by the department's general payroll account. Since the research in the lab is funded from both a sponsored research grant and a general operating account, the lab is coded to both Organized Research and Department Research.
- Example: similar situation as above except the research assistant is paid by a UM funded organized research account. The research in the lab is fully funded by organized research so the lab would be coded only to Organized Research.

C. **Other Sponsored Activities/Clinical Trials (OSA)** - space used for programs and projects sponsored by federal and non-federal agencies and organizations which involve the performance of work other than Instruction and Organized Research. Examples are travel grants, conferences, health service programs, exhibits, and community service programs.

Includes clinical trials sponsored by private pharmaceutical companies. Clinical Trial activities include, but are not limited to, the testing of drugs and medical devices.

Excludes sponsored public service grants – see Public Service.

D. **Public Service** - space used by any activity with a primary objective to make available to the general public the benefits of instructional and clinical activities of the university. Types of activities commonly found in this category are: fee for service programs for the State of Florida which are clinical in nature and sponsored usually by the State of Florida Human Resource Services (HRS) and Children's Medical Services (CMS), Medical Simulation Laboratory, etc.

- Includes training of residents and other activities supported by the JMH Annual Operating Agreement

E. **Department Administration (DA)** - this category includes space in areas utilized for administrative and supporting services that benefit common or joint departmental activities or objectives. Types of activities commonly found in this category include: Dean's and Chair's and Assistant Chairs for Administration offices, as well as offices housing the departmental Budget/Fiscal Directors, departmental support personnel, etc.

- Includes space associated with the preparation and review of departmental budgeting, financial review of departmental accounts, selection and recruitment of faculty, review of personnel effort reports, selection and training of staff, departmental planning for building projects and renovations.
- Includes space utilized for writing grant proposals and Faculty involvement with various committee services.
- Includes department conference rooms and similar multi-purpose rooms such as copy rooms, employee lounges, small departmental libraries
- Administrative and clerical titles that are typically associated with space coded as Department Administration and Support may include but are not limited to: departmental administrators, accountants, bookkeepers, purchasing and human resources assistants, secretaries, office managers, etc.
- Excludes space used for:
 - ✓ Administrative areas associated with clinical activities (see Patient care).
 - ✓ Administrative areas associated with student affairs (see Student Services)
 - ✓ University Library Systems (Richter, Law, Calder and Marine School – see Library)
 - ✓ Service or recharge centers (see Service Centers).



F. Service Centers - space utilized by an operating unit that recovers its costs through charges to the benefiting users. Types of activities commonly found in this category are: Duplicating, Radiation Control, Medical Instrumentation, Telecommunications, Veterinary Resources, etc.

G. Patient Care – space utilized for the examination or treatment of patients (clinical activities), including their administrative office space.

- Includes space utilized by:
 - ✓ University of Miami Hospital (UMH),
 - ✓ University of Miami Hospital and Clinics (UMHC),
 - ✓ Anne Bates Leach Eye Hospital (ABLEH),
 - ✓ Clinics
 - ✓ University of Miami Medical Group (UMMG), the University’s medical professional practice,
 - ✓ Support staff personnel performing clinical administrative functions.
 - ✓ Activities included in this function include: reviewing charts or dictating patient letters, scheduling, billing, collections, labs used specifically for patient care, and other administrative clinical activities, managed care duties associated with managing professional risk contracts, patient care compliance offices.

Excludes patient care activities that are part of clinical drug study projects (see Organized Research if federally funded or Other Sponsored Activities if non-federally funded)

H. Other Institutional Activities (OIA) - space for major activities of the University where the federal government has established that it will not allow the activity or the space to be charged directly or indirectly to sponsored grants and contracts; space for activities of the University not categorized elsewhere; and space for cultural activities.

- Examples of OIA space include the following offices/areas:
 - ✓ Advancement, including Development, Alumni, Public Relations, Government Relations and University Relations, Lowe Art Museum, Gusman Concert Hall, Herman Ring Theatre, Cosford Cinema, Rathskellar, university press, chorus, band, and symphony practice space, ROTC, student publications (including the Hurricane), WVUM radio, Technology Transfer, etc.
 - ✓ Non student productions
 - ✓ External athletic camps
 - ✓ Visiting scientists not paid by UM (i.e., Howard Hughes Medical Institute (HHMI) funded scientists)

III. Functions for Central Administrative Departments

A. General and Administrative (G&A) - space used for the general, executive, and administrative offices serving the university. Types of space commonly coded to this category include the following offices: President, Executive VP & Provost, Sr. VP Business and Finance, Budget Office, Treasurer, Treasury Operations, Cash Management, Controller, Payroll, Accounts Payable, Human Resources, Purchasing, General Counsel, Internal Audit, Business Services (excluding Auxiliaries and space associated with the protection of University facilities, see O&M), etc.

- Excludes space used for administrative activities at the school level or below (see Department Administration)
- Excludes space used for activities considered unallowable to sponsored agreements (i.e. Advancement, Development, Alumni Affairs, Public Relations, Government Relations and University Relations), which are included in Other Institutional Activities.

B. Sponsored Project Administration (SPA) - space utilized by central administrative units in each of the three campuses established solely to administer grants and contracts pre-award and post-award activities and research compliance.

- Includes offices such as central Research Administration, Sponsored Programs, Human Protection office, Clinical Research Initiation, ORCA, etc.
- Excludes sponsored administration areas that are part of a department's administrative area and that should be coded to Departmental Administration.

C. Operations and Maintenance (O&M) - space associated with the administration, supervision, operation, maintenance, preservation and protection of the University's physical facilities whether on a central, school or departmental level. Types of activities commonly found in this category are:

- Real Estate administration and support offices

- Facilities administration and support offices in each campus, including the administration and supervision of janitorial services, utility services, and buildings and grounds maintenance
- Maintenance Shops
- Public Safety/Police
- Hurricane and disaster preparedness
- Environmental safety
- Hazardous waste disposal
- Risk Mgt office covering property, liability, and all other insurance relating to property
- Space and capital leasing offices
- Facilities planning and management
- Utility buildings
- Utility closets
- Mechanical rooms
- Elevators

D. Student Services - this category is limited to the space utilized by central offices for activities in connection with the administration of student affairs and for services to students.

- Includes space utilized by/for: the dean of students, enrollment services, admissions, registrar, counseling and placement services, student advisors, student account services, collection attorneys in connection with tuition payments, and student health, student organizations, non-revenue producing operations in the student union, UM commencements and UM student cultural events.
- Excludes space utilized for administrative activities involving not only student services but also other functions such as instruction, research, etc. Examples include departmental space used for a combination of administrative functions such as instruction, student services, and research. This space should be coded as Departmental Administration.

E. LIBRARY - space utilized by the university library systems.

- Includes:
 - ✓ The Richter Library and its support program libraries: Weeks Music Library, the Newman Business Library and the Buisson Architecture Reference Library
 - ✓ The Law Library at the Coral Gables campus
 - ✓ The Calder Memorial Medical Library, and the specialized Norton Library (Ophthalmology) and the Pomerance Library (Psychiatry)
 - ✓ Rosenstiel School of Marine & Atmospheric Science campus library.
- Excludes departmental libraries that are not part of the university libraries. (For departmental library space code as Department Administration)

IV. Other Functions – Auxiliary, Athletics, Non-Institutional

A. Non-Institutional/External Activities - space occupied by non-University businesses, agencies or organizations.

- Includes space for: federal post office, travel agencies, bookstores and the like.

- B. Auxiliaries** - space utilized by revenue producing units operated primarily for the convenience of students or staff and which are intended to be self- supporting.
- Includes space for: dining halls, residence halls, student apartments, wellness center, parking, gift shops, revenue producing activities within the student union or other areas, Bank United Center external concert events, copy centers, etc.
- C. Athletics** - space utilized by intercollegiate athletics, including administration and Athletic space/time in the Bank United Center.
- D. Non-Assignable/Circulation Space** - this category comprises portions of a building that are not available for assignment to building occupants, but are necessary for general building operation.
- Includes space for public restrooms, stairways, structural space, corridors (when not used for research equipment), etc. If corridors are used to house research equipment, then only a portion of the corridor should be considered circulation space with the remaining space coded to Organized Research, if the equipment is used for a sponsored research project.
 - For private restrooms, closets or corridors use the function code(s) of the room it supports.
- E. Unassigned Space** - this category is specifically for rooms that are vacant for the entire year. Space that is vacant for a portion of the year should be coded based on the use when the room was occupied.