

Room Function Coding Instructions

Definitions

- **Function** – the purpose(s) or activity(s) conducted in a room based on the funding source (see *Function Codes & Definitions document*)
- **Functional Percentage** – the percentage of use of a particular function in a room, generally based on the percentage of time the room is used for the particular function.
- **Salary Distribution Percentage** – the percentage of total salary paid from an account/financial classification
- **Financial Classification** – an accounting system code assigned to each account that classifies the functional activity of the expenses (see Exhibit A).

General Instructions

- The functional coding of rooms should be determined by the appropriate department staff who are knowledgeable about the occupants and activities performed in each room, as well as the funding sources.
- The functional coding must be determined on a room-by-room basis and must take into account all the occupants of the room, whether paid or unpaid. The functions are identified by the funding source of the activities - primarily the accounts that pay the occupant's salaries.
 - Each account has a "Financial Classification" attribute field in FRS/DMAS that identifies the activity/function to which the expenses are classified
 - The government expects the function coding of a room to match the classification of the expenses in the accounting system
- For rooms with multiple occupants, the function percentages should be based on a weighted average of each occupant's time spent on each activity performed in the room.
- For single occupant rooms, the salary distribution percentages are a guide for determining functional percentages.
 - If the occupant only works in that one room, the salary distribution percentages should be used as the functional percentages.
 - However, if the occupant works in multiple rooms, the functional percentages for this occupant may differ in each room.

Reports/Resources

Gather the following reports/data prior to starting a space walkthrough:

- **Space inventory listing** – use the "Create Spreadsheet" feature in USpace to download the "Rooms by Department" listing.
- **Interview Questions for Function Coding** – a document available in USpace that provides sample questions for various room types that will assist in identifying all activities/functions performed in a room.
- **Employee Pay/Effort by account+function reports** - reports in the HR data warehouse (in the Space Survey Analysis folder) that summarizes employees salary distribution percentages by account and function (financial classification)
- **Function Calculator** – a spreadsheet used to list occupants and hours spent on each activity in a room and calculate the functional percentages for a room; primarily used for labs or rooms with multiple occupants & functions).

Function Coding Procedures

1. **Space Walkthrough** – conduct a physical walk through of all of the department's rooms to verify floor plans and identify for each room the room type, all of the organizations, occupants, activities, and the amount of time each person works in the room on each activity.
 - a. Enhance the downloaded space inventory listing by inserting blank columns to allow for notes (occupant names, time spent in room, etc.), then print for use during the space walkthrough.
 - b. During the walkthrough, interview PI's and lab managers to identify all individuals, paid and unpaid, who used the lab or office during the fiscal year (i.e. faculty, staff, graduate students, undergraduate students, post-doctoral fellows, visiting scientists, volunteers, summer interns, etc.)

- c. Refer to the 'Interview Questions for Function Coding' document for questions to ask room occupants to assist with identifying the appropriate functions for each room.
- d. For rooms with multiple occupants, estimate the number of weekly hours each person works on each activity in the room.
- e. Rotating students can be generalized as number of students and average hours (i.e. 3 undergraduate students – 15hrs total per week).

2. Determine room functions and functional percentages:

- a. **LABS** - Research labs generally have multiple occupants so it is recommended to use the 'Function Calculator' worksheet.
 - i. Update the worksheet with occupant names and total hours worked in the lab.
 - ii. Review the 'Employee effort by account+function' report for each occupant, this provides a guide for which functions apply to the person
 - iii. For each occupant, update the applicable function columns with the number of hours spent on each activity/function in the room.

NOTE: If there is a funding source for an activity that clearly occurs in a different room then exclude that activity/function.

Example – Multiple occupants and functions:

A research laboratory has multiple occupants and the following data is gathered:

Occupant	Lab Hrs/Wk	Pay Distribution (Financial Class) / Comments
Principal Investigator (PI)	20	50% Grant (5020), 40% Clinical (8010), 10% Instruction (5010)
Graduate Research Assoc. (RA)	25	100% Grant (5020)
Technician	40	75% Grant (5020), 25% Dept. Acct.(5010)
Two graduate students	20	Unpaid - rotating students throughout the year
Visiting scientist	40	Unpaid – worked in lab 3 months of the year

After interviewing the room occupants and reviewing their funding sources, the following notes are prepared and used for determining functional percentages:

- a) All of the occupants are involved in working on research
- b) The PI's time in the lab is for grant funded research and working with graduate students (instruction); clinical activities are performed in the hospital.
- c) The technician works on the research project but is partially paid from department funds so both the 'Organized Research' and 'Department Research' functions apply.
- d) Graduate students do not receive any stipend or salary from grants so the 'Instruction' function applies.
- e) The visiting scientist is collaborating with the PI but is not paid by UM so the function 'Other Institutional Activity' function applies.

The 'Function Calculator' spreadsheet for this lab example:

Occupant	Hrs/Wk	Instruction	Organized Research	Dept. Research	Other Instit. Activities	Total	Comments
PI	20	5	15			20	Based on note (b)
RA	25		25			25	Based on funding
Tech.	40		30	10		40	Based on funding (c)
Grad. Stud.	20	20				20	Unpaid students (d)
Visiting Scientist	10				10	10	Reduce to 10 (¼ of Hrs) since only there 3 months (e)
Totals	115	25	70	10	10	115	
% of Total		21.7%	60.9%	8.6%	8.6%		
Rounded for USpace (nearest 5%)		20%	60%	10%	10%	100%	

- b. **LAB CLUSTER** – if a set of labs are used interchangeable by a PI's group, the rooms can be all be coded with the same function and percentages.

- c. **LAB SERVICE/SHARED ROOMS** – support rooms (i.e. cold rooms, equipment/instrument rooms, etc.) should be coded the same as the main lab it supports. If shared by multiple labs/rooms, calculate an average of the functional percentages of all rooms supported.
- d. **SERVICE CENTERS** – rooms used by recharge centers/core facilities that have annual revenues of \$100K or greater must be coded with the ‘Service Center’ function.
 - i. Use of this function requires approval from Space Management and Cost Studies Offices
 - ii. For each room, add a note/comment in USpace that specifies the name of the Service Center and the operating account.
- e. **ADMINISTRATIVE OFFICES** – rooms that are general support for the entire department (support all functions of the department) are coded with the function ‘*Department Administration*’. A room that supports only one function should be coded as that function (i.e. clinical billing office, code as ‘*Patient Care*’).
- f. **FACULTY OFFICES** - The room functions for offices can generally match the person’s salary distribution. However, as previously stated, exclude an activity/function that clearly occurs in a different room.

Example – Faculty Office of above PI [funding = 50% Grant (5020), 40% Clinical (8010), 10% Instruction (5010)]:

After interviewing the PI regarding the office, the following notes are prepared and used for determining functional percentages:

- (a) PI estimates 15% of time in the office is spent preparing grant proposals
- (b) PI estimates 5% of time in the office is spent meeting with students
- (c) PI works approximately 5% of time in the office preparing a publication for a technical journal that is not related to the grant research
- (d) Remainder of time is reviewing research data and preparing research progress reports
- (e) PI has separate office in a hospital where all clinical activities are performed, including reviewing patient records and scheduling.

The office function coding is as follows:

Room Function	Function%	Comments
Dept Admin.	15% (a)	Based on estimated time working on grant proposals
Instruction	5% (b)	Based on estimated time meeting with students
Dept Research	5% (c)	Based on estimated time preparing journal publication
Org. Research	75% (d)	Based on estimated time working on funded research
	(e)	No patient care function since all clinical work performed in hospital

3. Add Investigator and Grant Accounts to all rooms coded as ‘Organized Research’ or ‘Other Sponsored Activities’

- a. Add the PI for all grants that are funding occupant salaries. Note – a PI is not required to be an occupant in order to be added to the room as an Investigator.
- b. Add grant accounts that are funding occupant salaries

FRS - Financial Classification Codes

50XX	Educational & General	USpace Function
5010	Instruction & Departmental Research	Instruction or Department Research
5011	Sponsored Training Grants	Organized Research for research training grants. Otherwise Instruction
5012	Other Instructional Activity	Instruction
5013	Public Service	Public Service
5014	Public Service AOA related to non-AR IDX Production	Public Service
5020	Sponsored Research (Excluding Training Grants)	Organized Research
5021	Other Sponsored Activities (Pharmaceutical Studies)	Other Sponsored Activities
5022	Vessel Operations - Marine Campus	Organized Research
5023	CIMAS Operations - Marine Campus	Organized Research
5040	Academic Support	Department Administration
5041	University Libraries	Library
5045	Academic Service Centers	Service Center
5050	Student Services	Student Services
5060	Institutional Support (Central Offices)	General and Administrative
5061	Other Institutional Activities	Other Institutional Activities
5062	Composite Fringe Benefits	General and Administrative
5065	Administrative Service Centers	Service Center
5070	Operation & Maintenance	Operation & Maintenance
5071	Operations & Maintenance- Admin	Operation & Maintenance
5072	Operations & Maintenance- Shops	Operation & Maintenance
5073	Operations & Maintenance- Energy	Operation & Maintenance
5074	Operations & Maintenance- Buildings	Operation & Maintenance
5078	Operations & Maintenance- Hurricane Related	Operation & Maintenance
5080	Scholarships & Fellowships	Instruction
5092	Loan Fund Matching Grant	Instruction
60XX	Auxiliary Enterprises	
6010	Auxiliary Enterprises	Auxiliary
6020	Intercollegiate Athletics	Athletics
70XX	Hospitals & Clinics	
7010	Hospital Expenditures - UMHC	Patient Care
7011	Hospital Expenditures - ABLEH	Patient Care
7012	Hospital Expenditures- UMH	Patient Care
7015	UM Hospital Services provided to UM Hospitals	Patient Care
7020	Clinic Expenditures	Patient Care
7040	Clinic Expenditures - School of Nursing	Patient Care
80XX	UM Medical Group (UMMG)	
8010	UMMG - Physician Related	Patient Care
8012	UMMG - Related Labs	Patient Care
8013	UM Care	Patient Care
8014	UM Managed Care	Patient Care
8015	UMMG - Administrative Functions	Patient Care
8016	UMMG - Technical (Non Physician Related)	Patient Care
8017	UMMG - NON IDX RVU Generating	Patient Care