

# Space Functional Coding and F&A Rates

*Contact for Space Functional Coding  
and F&A Proposal:*

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# Why Space Survey is Important for F&A Proposal?

- Facilities & Administrative (F&A) Rates are used by Federal Agencies to reimburse Indirect Costs
  - Federal Government will reimburse for its equitable share of F&A expenses associated with conducting research

## ***Organized Research Rate:***

- Administrative Rate – Capped at 26%
- Facilities Rate – Uncapped; Space Survey is **Main Driver** for Facilities Components. **Comparison:**

FY	F&A RATE	ADMIN	FACILITIES	INCREASE
FY07	52.5	26	26.5	1.5
FY10	54.5	26	28.5	2.0
FY14	58 for FY18	26	32	3.5

# Do you need to survey a Research Lab?

- Room Type 201 – 299
- Room Type 570, 575, 840, 845
- Room Type 210 and 215 (Class Lab) should be coded as 100% Instruction

# ***Completing Space Activities and Percentages for a Lab***

- The %Activity should reflect the **Aggregate** activity for the surveyed fiscal year
- If multiple activities occur in a room, estimate the proportionate percentages based on Users, Funding, and Activities that occurred in the room (see later slides for space coding approach)
- % should be estimated to the nearest 5% interval
- The sum of %s must equal 100%

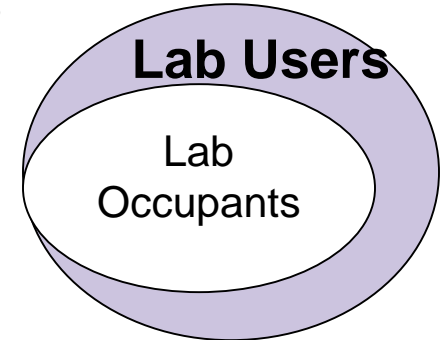
# ***Suggested Steps for Coding Research Labs***

## **1. Review and confirm Room Type**

- SIMS, 2. Room Information, Room Type

## **2. Find and document who used the lab (Lab Users)**

- Lab occupants are a subset of Lab Users
- Faculty, grads, visitors, technicians, NMG paid users?
- If needed, reference NSIS to obtain initial user list  
(\* NSIS: Northwestern Safety Information System)



## **3. Obtain Funding information for these users**

- Unpaid users (visitors) are coded as Other Institutional Activity (0016)
- Identify funding source for Instruction, Organized Research, Other Sponsored Activities (Fund Code 630), Clinical Trials (Fund Code 640), Service Centers (Fund Code 160), etc.
- Fund Code 610, 620, & 650 may be Sponsored Research, Sponsored Training, or Other Sponsored Activity depending on the purpose of the award

# ***Suggested Steps for Coding Research Labs***

*(continued from last slide)*

- 4. Find what activities occurred while the users were IN THE LAB**
  - Reference funding information. If Funding for Sponsored Research is high, % Activity may be high too.
  - PI's time in the lab generally is 100% Sponsored Research as long as he/she has at least one paid sponsored research project
- 5. Coding Activities**
  - Prorate using Total Time the lab was in use (e.g., may not be 8 hours a day)
  - Weighted average (e.g., considering %FTE and frequent users)
  - % Functional Coding based on User, Funding, Time Spent (except recharge centers and CCM)
  - Contact Cost Studies if you need a template for the coding
- 6. Maintain funding information as supporting document**

**Scenario 1:** Professor Grant is 50% funded by 2 NIH R01's and 50% funded by departmental funds. How do you code his activity in the lab?

- Working in his research lab: 100% Sponsored Research
- Working in his Office: 100% Salary and wages distribution – Code 0020

**Scenario 2:** Professor Grant was 100% funded by start-up funds for the entire year and is waiting for his proposals to be awarded. How do you code his activity in the lab?

- 100% Departmental Research

**Scenario 3:** 2 graduate students are funded 100% on research grants and they have shared desks in the lab. While working in the lab, they sometimes check email, preparing for class exams, etc. How do you code the activities in the lab?

- Include Instruction; % is coded depending on the proportional amount of time spent on non-research activities

# Funding Information

- “Must Know” before deciding functional coding
- Consider only the *Activities that happened* in the lab  
Example: Most PI’s do not write proposals in the lab
- If you are not sure, reference the Class Code (purpose of the activity) of the chartstring or Award Description/Type
  - A Class Code is assigned to Project ID or Dept ID (Project ID precedes Dept ID) in NUFinancials
- F&A Rate is another good indicator
- Example:

<u>EMPID</u>	<u>EMPNAME</u>	<u>TITLE</u>	<u>CHART STRING</u>	<u>CLASS CODE</u>
1029999	Johnson, Jack	Assoc Professor	171-54xx000-30009614	DEPT RESEARCH - 107
1029999	Johnson, Jack	Assoc Professor	610-54xx000-60001234	SPON RESEARCH - 110

Class Code Definition (every chartstring has a class code):

<http://www.northwestern.edu/coststudies/functional.html>



# Functional Coding Examples

Activity	Functional Code
Working on an R01	Sponsored Research
Working on a NSF award	Sponsored Research
Working on a NRSA Training Grant (account 60076)	Sponsored Training
Paid from Scholarships/Fellowships (Account 78050, etc.)	Instruction or Dept Research
Visiting students or researchers NOT Paid by NU, but working in labs (no NU chartstrings)	Instruction or Other Institutional Activities
Cost Sharing using Fund 192 or a dept fund	Follow the “Cost Share To” Parent Chartstring
Working on developing a new research idea and funded by a <u>start-up or discretionary fund</u>	See Above; If <u>not</u> cost shared: Departmental Research
Working on a research project awarded by Cancer Center through <u>competition</u>	Sponsored Research
Seeing patients, NMG activities	Non-University Activity
Lab being renovated for a new PI coming next FY	Under Construction
Recharge Subsidy provided by Deans or Office for Research	Departmental Research

# ***Functional Coding Update***

- **Vacancy**

Space assignable to a unit and occupant but not in use during the year. Rooms under construction or currently deemed to be “not-safe-to-occupy” should not be considered as vacant and should be classified as under construction. This category should not be used for temporary vacancies due to terminations or personnel changes, programmatic idleness, etc. ***In these cases, the planned use or use for the majority of the fiscal year should dictate the functional breakout of the room. Please contact us for further discussion.***

# *Student Space*

- Dual Roles Consideration:
  - Learning implicitly occurs as a student → Instruction must be considered
  - Consider course workload when coding Instruction
    - Higher % Instruction for undergraduate students
- Sponsored Research
  - Research Assistant role
  - Generally, supported by sponsored research projects
- Student Aid
  - Direct Loans, Federal Work Study, Pell grants → Instruction
- Fellowship/Scholarship:
  - If also supported by another sponsored project (on **60076**), use the class code of the project
  - If **No** sponsored projects are involved (Fund Code below 600) → Instruction
  - If Sponsored Projects are involved → follow the sponsored projects

# Recharge Centers

- Activity coding should correspond to the activities of the **center's customers**
- Use **Billing Information (Revenue)** to code the space activity

Example:

If 90% of the revenue came from sponsored projects (R01, P30, etc.) & 10% came from 110 funds → 90% Research & 10% Departmental Research

- If no fees were charged for a certain group (e.g. visitors), use the funding source that subsidized the group's utilization

# Other Considerations

- Rooms coded 100% Organized Research – Red Flag
- Too many rooms 95:5 – Red Flag
- Graduate Research Assistants/Students
  - How were they funded in the Labs? Also see Student Space Slide
- **Unpaid** Visiting Professors or **Unpaid** Emeritus Faculty
  - Other Institutional Activity (OIA)
- Departmental Research / Seed Money / Overhead Returns
  - If supporting a *funded sponsored project*, treat it as Cost Share
  - If the research does not have **Funded** sponsored projects → Departmental Research

# Support for Space Functional Coding

- Space Functional Coding, Funding Information for the Research Space:  
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Sophia Gabay  
[s-gabay@northwestern.edu](mailto:s-gabay@northwestern.edu) or 847-467-1142
- References for Space Functional Coding and F&A:  
<http://www.northwestern.edu/coststudies/fa.html>