



PHYSICAL SPACE SURVEY MANUAL

Planning, Design & Construction



Space Planning & Management



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INTRODUCTION

The Physical Space Survey Manual is designed to assist individuals assigned with the responsibility of maintaining their department's space inventory records. The following sections of this manual will provide you with information necessary in understanding the Physical Space Survey Process at the University of Arizona.

POLICY

State and Federal Regulations require The University of Arizona to maintain an accurate inventory of all buildings it owns or leases. The Physical Space Inventory provides the statistical basis for many internal, local, state and federal reports regarding campus buildings, their usage, capacity and occupants. The proper classification of space is vital to the university's efforts in obtaining resources from State and Federal agencies (e.g. Facilities and Administrative rates and building renewal dollars).

Planning Design & Construction - Space Planning & Management (PDC-SPM) has the designated responsibility for maintaining the University's Physical Space Inventory. In order to comply with Arizona Board of Regents Policy Manual - Chapter VII and the federal Office of Management and Budget (OMB) Uniform Guidance, PDC-SPM periodically reviews and updates all the university's physical space with designated departmental representatives.

PURPOSE

The purpose of the Physical Space Survey process is to compile the space information in support of the policy. The Physical Space Survey Manual is provided to each department to assist individuals assigned with the responsibility of keeping their department's space inventory records. The accurate classification of space is the foundation for many resource related calculations used to obtain resources from state and federal agencies. For example, the Facilities and Administrative Costs Rate (formerly Indirect Cost Recovery Rate) associated with all contracts and grants awarded to the University of Arizona are based in part on the space information that is captured during the inventory process.

The information gathered in the survey is also the statistical basis for the following reports:

LOCAL LEVEL REPORTS:

- Annual Physical Space Inventory Report
- Building Replacement Report
- Data for Responsibility Centered Management Model
- Data for the University's Fact Book and Visitor Guides
- Departmental, College and Campus Wide Space Studies
- Instructional Space Utilization Analysis

STATE LEVEL REPORTS:

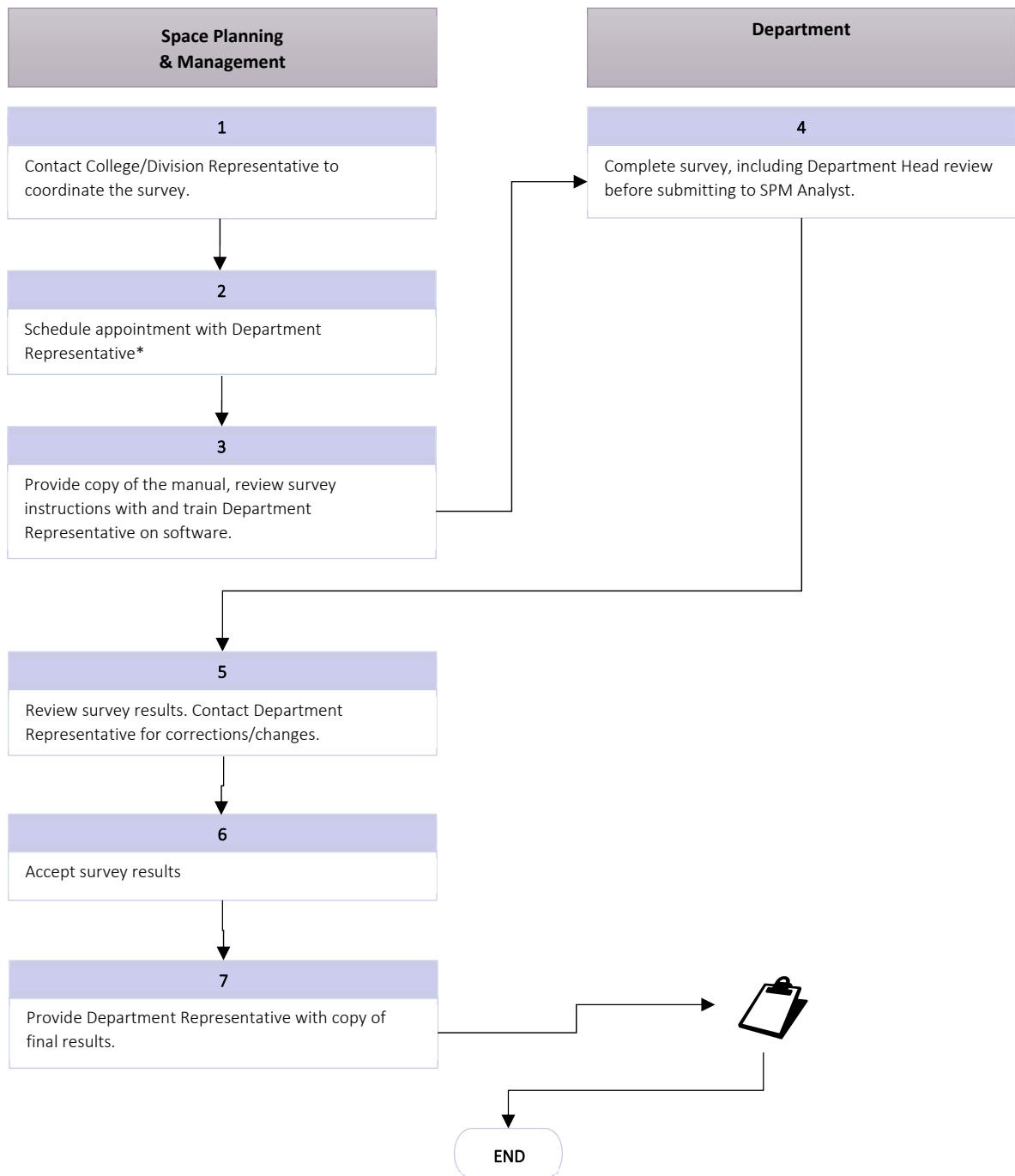
- ABOR 7-11 Space Management Report
- ABOR 7-11 Property Leases Report
- ABOR 7-5 Building Renewal Report
- ABOR 7-5 Building Replacement Report
- Instructional Space Utilization Report
- Building Valuations for State Insurance

FEDERAL LEVEL REPORTS:

- Facilities & Administrative Costs Rate (formerly Indirect Costs or Overhead Rate) Proposal for Federal Contracts and Grants
- National Science Foundation Facilities Survey

SURVEY PROCESS

** To expedite the inventory process, it is crucial that the department representatives have first- hand knowledge of departmental room use and the associated funding sources that support the activities in each individual room.*



INSTRUCTIONS

The most important part of the survey is to accurately reflect the functional use of space based on the activity performed in the room during the whole fiscal year, not just at the time of the survey. Please review your data carefully and submit updated information for each room.

1. **Account for all your space.** Review all rooms assigned to your department to verify all space is included.
2. **Review your floor plans for accuracy.** If there are modifications to the existing rooms, please highlight the areas in question so we can update the floor plans. Floor plans are available in the SPM website: <http://www.pdc.arizona.edu/space/search>.
3. **Confirm room numbers.** The rooms listed on your survey should match the actual room numbers for the space and those printed on the floor plans.
4. **Fill out electronic survey of each room.** Below you will find descriptions for each of the sections found in the Space Inventory Room Survey Form (Figure 1)

The screenshot displays a web-based survey form for a room. It is divided into three main sections: Room Details, Room Percentage, and Program Classification. The Room Details section includes fields for Building Code (0113.00), Room Code (020), Employee Capacity (18), Room Type (230.00), Room Use (13), Building Name (Henry Kuffel Building), Floor Code (2), Room Area (1,012.00), Room Type Description (Open Computer Site), and Room Use Description (Open Computer Site). The Room Percentage section includes fields for College Code (SCNC), College Name (College of Science), User College, User College Name, Allocated Room Area (1,012.00), Department Code (0400), Department Name (Ecology & Evolutionary Biology), User Department, User Department Name, Percentage of Space (100.00), Remove Room from Survey (checkbox), Remove Room Comments, and Loaned/Borrowed? (No). The Program Classification section has tabs for Occupants, Accounts, and PIs, and a field for Program Classification. The bottom of the form shows 'No records to display' and buttons for 'Add/Edit' and 'Delete'.

Figure 1: Space Inventory Room Survey Page

Room Details - The fields in this section should be pre-populated with data from the physical space inventory. While many of these fields typically remain constant, such as building number, room number, and square footage, renovations and changes do occur, so please review the floor plans for accuracy. The fields most subject to change are the *capacity*, *room category*, and *room use*. Please provide revised information in the areas provided.

Room Percentage – This section details room assignment information and contains an option for flagging a room to be removed from the survey, as well as an area to provide comments about the removal of the room. Additionally, there is an area to provide comments about the room activities. *You are encouraged to utilize the survey comments field to add any*

information useful to clarify the activities taking place in the room. These comments may be valuable during a future audit, as they are recorded electronically.

Program Classification – All activities performed with some regularity by all occupants in the room should be considered and evaluated. Carefully code the program classifications in each room. Program classifications are determined by the activities performed and pay sources of the occupants in the room.

Program classifications must be stated in specific percentage terms and should reflect average functional usage for the 12-month period of the current fiscal year, taking into consideration anticipated activity for the remainder of the fiscal year. It is important to be familiar with the Program Classifications, which are defined in this packet (Section 4), before you start coding your space. Details explaining how to determine program classifications and specific percentages for each room are provided at the end of this section.

The occupants of a room and their pay source affect the program classification and must be considered in determining the activities that take place in the rooms. When several individuals occupy a room, the frequency of their presence/activities should be considered in determining what percentage to assign to each program classification.

Room Occupants - Please add all room occupants using the provided list. The occupants' list is pre-filtered to include only personnel from your department (select *Show All* to view personnel from other departments). If an occupant does not appear in the list (not in UA HR system), add their name and job title in the Survey Comments box.

It is very important to know who actually occupies a room and how they are paid prior to assigning the program classifications. Occupants are those who are assigned a station in the room or who use the room during the fiscal year covered by the space survey. Occupants only need to be listed for offices, labs, shops, and greenhouses.

Note: The term “occupants” includes faculty, staff, paid students, unpaid students, visiting scientists, faculty emeriti and others who are assigned to the room.

Accounts Section – Please add all accounts funding **Sponsored/Organized Research** or **Other Sponsored Activities** in the room. The Accounts' list is pre-filtered to include all accounts related to your department (select *Show All* to view accounts from other departments). **Federal audit guidelines require that space be coded consistently with the funding of the occupants/activities taking place in the space in question.**

Principal Investigators (PIs) Section – Please add Principal Investigators to all rooms under the PI's direct responsibility. This includes all types of rooms.

Methods that can be helpful to determine the room Program Classification(s):

Room Activities

Specific knowledge of the activities performed in the room and the funding sources of the room occupants.

- Occupants, including job title and frequency of use.
- Accounts that fund the occupants' pay and how the accounts are classified.
- Actual activities that take place in each room.

Interviews

Interview with the room occupant(s). Some suggested questions:

- What do you work on in this specific space?
- How frequently do you use this space?
- Are there any students who use the space? If so, what do they work on?
- Do any unpaid people use the space? (e.g. unpaid students or visiting scientists not paid by UA)?

Room Documentation

Use scheduling logs or any documentation that supports the program use.

Accounting

Consult University accounts and payroll records.

Calculating percentage(s) of room functional use

When preparing to analyze the activities in the room, the focus should be on the question, **“Over the entire fiscal year (7/1/20XX – 6/30/20XX), how was this space used?”** Consider and evaluate all activities performed in the room. Inherent in this analysis process is that some estimating of percentage of use is necessary. However, activities that occur rarely and are immaterial when evaluated over the entire fiscal year, are not necessary to report.

When several individuals occupy a room, the frequency of their presence and individual activities should be considered in determining what percentage to assign to each program classification. It is also important to document occupant’s payroll accounts and any other funded activities in the room

Federal guidelines require that space should be coded consistently with the funding of the activities taking place in the space. Since the activity can vary in each room, each room should be individually considered as they may have different percentages allocated to the various functions.

Please see pages [22-24](#) for survey examples.

SUGGESTED PROCEDURE FOR CLASSIFYING RESEARCH LAB SPACE

Proper classification of space in research lab is a critical part of the space survey. The typical program classification of space in research labs is *Sponsored/Organized Research*. However, if some of the occupants of a research lab are paid for their lab work from general departmental funds or accounts that are not coded as *Sponsored/Organized Research*, the space associated with the activities paid from those accounts should be classified as *Instruction, Departmental Research*, or other appropriate functions. Similarly, if some of the occupants of a lab are not paid by the University, such as unpaid students or visiting scholars paid by their home institutions, the space associated with those lab activities should be classified as *Instruction* or *Other Institutional Activities*.

The procedure outlined below assists you in determining the classification of space in a typical research lab:

1. Identify all the occupants of the lab and the accounts paying their salaries or stipends. Also, identify any unpaid lab occupants.
2. If the faculty member/investigator has *Sponsored/Organized Research* funding, establish the initial program classification of the lab as *100% Sponsored/Organized Research*.
3. If any of the lab occupants are paid for their lab work from accounts that are not coded as *Sponsored/Organized Research*, estimate the percentage of lab activities paid from those accounts.
4. If any of the lab occupants are not paid by the University, estimate the percentage of the unpaid lab activities in.
5. If there are any other activities conducted in the lab that are unrelated to *Sponsored/Organized Research* (e.g. homework or studying), estimate the percentage associated with those activities.
6. Deduct the percentages in steps 3, 4, and 5 from 100%. The remaining percentage is the final percentage for *Sponsored/Organized Research*. Example: if the combined percentages in steps 3, 4 and 5 equals 10%, the *Sponsored/Organized Research* percentage would be 90%. The 10% not classified as *Sponsored/Organized Research*, should be classified as *Instruction, Departmental Research* or other appropriate functions.

The estimates in steps 3 and 4 should carefully consider how much time each occupant spent in the lab during the fiscal year covered by the space survey. Example: if a student working in the lab 15 hours per week during four months should be given much less weight than a technician who works in the lab 40 hours a week the entire year.

This procedure is designated for typical research labs and does not intend to cover every situation. Unique cases should be handled in accordance with the facts and circumstances involved.

SITUATIONS THAT REQUIRE SPECIAL CARE

STUDENTS IN RESEARCH SPACE

Special care must be taken when determining the program classification of research lab space involving students.

Research activities of students who are paid from Sponsored/ Organized Research funds (including Research Training) should be classified entirely as Sponsored/ Organized Research. An exception is made when students paid from SOR funds are performing activities within a lab that are unrelated to the Sponsored/Organized Research activities occurring within the lab. Unrelated activities, such as homework or general studying, should be classified as Instruction. Research activities of students who are either unpaid or paid from general departmental/instructional funds should be classified as Department Research.

UNPAID PERSONNEL

The percentage of space used by visiting scientists not paid by the University should be classified as Other Institutional Activities. This includes visiting scientists, professor emeritus, and volunteers.

ROOMS CLASSIFIED AS 100% SPONSORED/ORGANIZED RESEARCH

All occupants of a room classified 100% Sponsored/Organized Research must be paid from Sponsored/Organized Research funds, and **only** Sponsored/Organized Research activities can take place in such room.

LARGE GROUP OF ROOMS WITH IDENTICAL CLASSIFICATIONS

Large groups of rooms with identical classifications (e.g. 95% SOR 5% INS) may indicate that each room was not individually surveyed. Identical classifications for groups of rooms may be explainable and justifiable, however they would require special scrutiny to ensure that each room was surveyed individually. All labs used by a single P.I. may justifiably be classified with the same percentages if the occupants of the room are the same.

LAB SERVICE ROOMS

Lab Service rooms should be classified based on the weighted average classification of the labs that they service. Example: A Lab Service room services Research Labs A and B. The combined space of Research Labs A and B is 1,000 square feet; 900 square feet are classified as SOR and 100 square feet are classified as INS, then the Lab Service room should be classified as 90% SOR and 10% INS.

DEFINITIONS FOR PROGRAM CLASSIFICATIONS

INSTRUCTION

Includes all teaching and training activities, with the exception of research training

TEACHING AND TRAINING

All regular University teaching and training activities, whether they are offered for credits toward a degree or certificate or on a non-credit basis. Includes classroom teaching, preparing instructional materials, preparing and grading examinations, office hours, etc.

SPONSORED TRAINING

Instructional or training activities for higher education sponsored by Federal Agencies and non-Federal organizations through grants, contracts and cooperative agreements. Sponsored Training for K-12 is classified as “*Other Sponsored Activities*”. **Sponsored training of individuals in research techniques (commonly called research training) is classified as Sponsored/Organized Research.**

SPONSORED/ORGANIZED RESEARCH

All research and development activities of an institution that are separately budgeted and accounted for on a specific project basis, and research cost sharing. Organized research projects typically require a proposal or other application to obtain funding, have a defined scope of work associated with the project, anticipate a “deliverable” result, and require that periodic financial and progress reports be submitted to the sponsor. Organized Research includes:

SPONSORED RESEARCH PROJECTS

Research projects sponsored by Federal agencies and non-Federal organizations (e.g. states, cities, foundations, corporations, etc.) through grants, contracts, and cooperative agreements.

UNIVERSITY RESEARCH

Research projects funded with University funds that are separately budgeted and accounted by the institution under an internal application of institutional funds.

SPONSORED RESEARCH TRAINING

Training of individuals in research techniques sponsored by Federal agencies and non-Federal organizations through grants, contracts and cooperative agreements. Common examples include Career Development (“K”) awards, institutional training grants (T-32), individual fellowships (F-32), etc.

RESEARCH COST SHARING

Cost sharing related to organized research projects. **Note: cost sharing must be included in cost sharing sub-accounts.**

***All Organized Research activities must be captured as Sponsored/Organized Research during space survey.*

CLINICAL TRIALS

Research studies conducted to evaluate a medical procedure or medical product, such as a drug. Clinical trials are sponsored by third parties and involve the performance of work other than research or instruction.

DEPARTMENT RESEARCH

Research, development, and scholarly activities that are not separately budgeted and accounted for on an individual project basis. E.g.: start-up or bridge funds.

OTHER SPONSORED ACTIVITIES (INCLUDING PUBLIC SERVICE)

Programs and projects financed by Federal and non-Federal agencies and organizations which involve the performance of mission-oriented activities, other than *Instruction* and *Organized Research*.

Examples: exhibits/galleries, planetariums, community/health service programs/projects, and community/economic development activities/programs. However, when any of these activities are undertaken by the institution without outside support, they may be classified as *Other Institutional Activities*.

OTHER INSTITUTIONAL ACTIVITIES

Includes all University activities not defined elsewhere within this document. Examples include traditional auxiliary enterprises such as operation of residence halls, dining halls, hospitals and clinics, student unions, intercollegiate athletics, bookstores, faculty housing, student apartments, guesthouses, chapels, theaters, public museums, and other similar auxiliary enterprises. Also included in this program would be faculty, professor emeritus and staff who do not receive compensation from the institution.

SERVICE/RECHARGE CENTER

Includes space of University departments or sections that provide goods/services on a continuing basis primarily to other University entities on a charge basis. Interdepartmental Billings (i.e., IDBs) constitute the primary funding/revenue source for recharge centers, service centers and specialized service facilities. These billings are directly related (although are not necessarily equal) to the cost of the goods/services.

LIBRARIES

This category includes library space that is centrally managed and separately budgeted and accounted for by the University official library system including: University Library, Health Sciences Library, and Law Library. Departmental libraries are classified according to the activities they support.

COLLEGE ADMINISTRATION

All activities that include administrative services provided by academic colleges that support the primary programs of instruction, research and public service. This support includes the school or college dean, associate/assistant deans, and college-level administrative, secretarial, personnel, payroll, purchasing, and accounting activities.

DEPARTMENT ADMINISTRATION

All activities that include administrative and supporting services benefiting common or joint departmental activities or objectives in academic departments and divisions and organized research units. Organized research units include institutes, study centers and research centers. *Administrative activities that are directly charged to a grant/contract should be classified according to the grant/contract.*

OPERATIONS AND MAINTENANCE

This space classification supports the campus physical operations, including: central heating/refrigeration plants, custodial rooms, security, environmental safety, and hazardous waste disposal.

GENERAL AND ADMINISTRATIVE

This space classification supports the general executive and administrative offices of educational institutions. Examples: The President's or Chancellor's office; the offices for institution wide financial management, business services, budget and planning; personnel management and safety; risk management; the

office of the General Counsel, and the operations of the central administrative management information systems.

SPONSORED PROJECTS ADMINISTRATION

Space established primarily to institutionally administer sponsored projects, including such functions as grant and contract administration (Federal & non-Federal projects).

STUDENT ADMINISTRATIVE SERVICES

Space supporting student affairs administration including such activities as dean of students, admissions, registrar, counseling and placement services, student advisers, student health and infirmary services.

OUTSIDE AGENCIES

All activities that are controlled or operated by outside agencies, but that are housed or otherwise supported in some way by the institution. University affiliates do not receive any salary from the University for the duties and services they perform, but they do occupy University space. Examples of them would be the National Weather Service and the U.S. Geological Survey.

VACANT

This classification only applies to space that has been vacant for the **entire fiscal year**. If a space was only temporarily vacant, it should be classified according to the usage when it was occupied.

For more information regarding cost principles for educational institutions, please refer to the federal guidelines, which define these classifications. See OMB Uniform Guidance: <http://www.whitehouse.gov/omb/circulars/>

FREQUENTLY ASKED QUESTIONS

GENERAL

Q: What do we do with a room that we no longer own or occupy?

A: Please check the box labeled “**Remove from Survey**” and list reasons for deleting it in the “**Remove Room Comments**” box. Please provide any information you may have about the room’s ownership in the field “**Survey Comments**”. We will research the space in more detail when we complete the space walkthrough and will change ownership upon confirmation.

The screenshot displays the 'Survey Details' form, which is divided into several sections. The 'Room Details' section includes fields for Building Code (0106.00), Room Code (0246), Employee Capacity (1), Room Type (310.00), and Room Use (002). The 'Room Percentage' section includes College Code (SCHC), College Name (College of Science), User College (SCHC), User College Name (College of Science), Allocated Room Area (113.00), Department Code (0417), Department Name (Molecular and Cellular Biology), User Department (0420), User Department Name (Ecology & Evolutionary Biology), Percentage of Space (100.00), and a 'Remove Room from Survey' checkbox. The 'Remove Room Comments' field is a text input box. The 'Program Classification' section includes tabs for Occupants, Accounts, and PIs, and a 'Program Classification' field. The 'Remove Room from Survey' checkbox and the 'Remove Room Comments' field are highlighted with a red box.

Q: Some of our space is not on the summary (SM030) report. How do we report it?

A: Contact your SP&M representative to obtain a room survey form to complete.

Q: We have a faculty member occupying our space, but he/she belongs to another department. Do I still need to fill out the survey form for this space?

A: Yes, as long as the space belongs to your department, you are responsible for reporting its usage. We can make a note in our database indicating the space is on loan to another department. Please indicate this on the comments section.

Q: I have faculty members on sabbatical; do I code their space differently?

A: Despite being on sabbatical, the payroll costs are typically treated as if the professors were not on leave. The office space should be assigned functional usage in proportion to payroll records.

Q: How does cost sharing affect the classification of space?

A: Cost sharing has a significant impact on the classification of space. In general, space applicable to mandatory or committed cost sharing on research projects can be claimed as *Sponsored/Organized Research* but the costs must be charged to a cost sharing sub-account identified as SOR.

ROOM DESCRIPTION

Q: What is capacity? Do I need to update it?

A: The capacity of a room is defined as the number of available workstations. Example: most faculty offices would have a capacity of one, but many graduate student offices are shared and could have a capacity of two or more. If there is a change, please enter an updated capacity in the room survey form.

Q: I have a room that has been converted but I do not know the definitions for Room Category or Room Use. What am I supposed to do?

A: We do not expect you to learn every definition, and since most of the terms are fairly self-explanatory, make an educated guess. We will discuss and capture any changes when we go through the forms and inspect the room on the walkthrough to confirm its correct use and type.

Q: What is the difference between a meeting room and a conference room?

A: A conference room is normally used only by a specific department, whereas a meeting room has a more general purpose, such as community or campus group meetings. The key concept for the meeting room definition is public availability.

Q: A room is used for several different activities. How do I split the space for each room use?

A: In determining a proper room use code (Professional/Technical Office vs Support Staff Office), the room should be categorized according to predominant use.

PROGRAM CLASSIFICATION

Q: I have a student academic advisor on our departmental staff. Would they fall under the student services classification?

A: If they are funded from central administration funds, then the program classification for *Student Services / Student Administration* would be correct, otherwise they should be coded as *Instruction*.

For example, someone from the Registrar's office would be classified as *Student Services*, while a departmental advisor would be classified as *Instruction*.

Q: We have our own book/periodical collection for our department. Do we use the program classification "Libraries"?

A: No. The only time space is classified as *Libraries* is when the books and reading materials are catalogued and under the control of the central library system. A departmental collection should be classified according to the activities it supports.

Q: We have a room that is only used for student organizational meetings. What is the appropriate classification?

A: In most cases, student organizations are an extension of the academic experience and their activities should be classified as *Instruction*. One example may be a room that is used by The Society of Civil Engineers. Exceptions would include student organizations set up as social clubs. Those activities should be classified as *Other Institutional Activities*.

Q: I have some vacant space due to a staff vacancy, but we are awaiting a new hire. How should I code this?

A: If the room is only temporarily vacant, this should be classified according to the usage when it was occupied. If it was vacant for the **entire fiscal year**, then it should be coded as *Vacant*. However, any space that was used during the course of the fiscal year should be considered fully occupied and coded accordingly. We do not need to prorate any room based on vacancies. Example: if a room was used from July to December and vacant from January to June, it should be classified based on its usage from July to December.

Q: If we have inactive space, how do we classify it?

A: Inactive space consists of unfinished or unusable space and is not usually assigned on a departmental level. However, if a department's space is being converted/renovated at the time of the survey, leave the classification blank and make a note about the renovation project on the comments section of the survey form. Typically, space that is temporarily not in use (vacant) is misidentified as inactive space.

Q: How do I classify students in research space?

A: Take special care when determining the program classification of research lab space involving students.

Research activities of students who are paid from Sponsored/Organized Research funds (including Research Training) should be classified entirely as Sponsored/Organized Research. An exception is made when students paid from SOR funds are performing activities within the lab, that are unrelated to the Sponsored/Organized Research activities occurring within the lab. Unrelated activities, such as homework or general studying should be classified as Instruction. Research activities of students who are either unpaid or paid from general departmental/instructional funds should be classified as Department Research.

Q: Can we just use effort reporting to determine program classifications for each room?

A: Effort reporting cannot be used to determine program classifications for each room unless the activities taking place in the room exactly match effort reported. Effort reporting measures how an *individual's* time was used during

a specific period, regardless of space. However, when determining space use, you are interested in the *activities* occurring in a *specific room*.

Q: What about Visiting Scholars, Fellows, or Professor Emeritus occupying space in my Department

A: When these occupants do not receive any funding from the University, they are coded as *Other Institutional Activities*. If funding is being provided to support their activities, then the program classification would reflect the pay source.

Q: How do we code space occupied by volunteers?

A: Unpaid volunteer activities should be classified as *Other Institutional Activities*.

Q: Are there any examples of how I should calculate the percentage of use when more than one person occupies a lab?

A: Space should be allocated based on space utilization, considering all activities taking place in the room. Salaries and wages can serve as a guide to determine program classification percentages, but may vary from effort reports especially related to faculty activities. Take everyone who shares the space into account and use a consistent methodology when applying percentage. See examples below for some guidance.

Feel free to contact Space Planning & Management for assistance with questions about labs that reflect multiple activities.

Example 1

Room 101 is a Research Lab used equally by two occupants. Employee X is a PI paid from Sponsored and State dollars. Employee Y is a PI paid from Sponsored and State dollars. Employee X only works on Sponsored Activities while in the lab, activities supported by State dollars take place in other rooms. Employee Y works on Sponsored Activities and occasionally (approx. 5% of time in room) visits with students in the lab.

Percentage of Time Spent of Function in Room					Proportionate Use of Room	Percent of Space by Function				
Room 101 Research Lab	Organized Research	Dept. Research	Inst.	Other Sponsored Activities	Total	Organized Research	Dept. Research	Inst.	Other Sponsored Activities	
Employee X	100%				x 50% =	50%				
Employee Y	95%		5%		x 50% =	47.5%	2.5%			
Percentage of Space by Function of Room						97%	3%			

Example 2

Room 101 is a Research Lab with two occupants. Employee X is a PI paid from Sponsored dollars. Employee Y is a .50 FTE GRA paid from State dollars. Both employees work on Sponsored Activities **while in the lab**. Employee Y's activities must be classified as Department Research because he/she is **not paid** from Sponsored dollars.

Percentage of Time Spent of Function in Room					Proportionate Use of Room	Percent of Space by Function				
Room 101 Research Lab	Organized Research	Dept. Research	Inst.	Other Sponsored Activities	Total	Organized Research	Dept. Research	Inst.	Other Sponsored Activities	
Employee X	100%				x 67% =	67%				
Employee Y		100%			x 33% =		33%			
Percentage of Space by Function of Room						67%	33%			

Example 3

Room 101 is a Research Lab with three occupants. Employee X is a PI paid from Sponsored and State dollars. Employee Y is a .50 FTE GRA paid from Sponsored dollars. Employee Z is a .25 FTE undergraduate student paid from Sponsored dollars. All employees work only on Sponsored activities in the room. ***If Employees Y and Z work on something other than *Sponsored Activities*, those activities must be accounted for as *Instruction* or *Department Research*. This includes thesis composition, homework, and/or general studying.**

Room 101	Percentage of Time Spent of Function in Room				Proportionate Use of Room	Percent of Space by Function			
	Organized Research	Dept. Research	Inst.	Other Sponsored Activities		Total	Organized Research	Dept. Research	Inst.
Employee X	100%				x 57% =	57%			
Employee Y	100%				x 29% =	29%			
Employee Z	100%				x 14% =	14%			
Percentage of Space by Function of Room						100%			

ACCOUNT/PROGRAM CLASSIFICATIONS

The following table lists account classifications with corresponding suggested program classifications.

Higher Education Function Code	Higher Education Function Name	Federal Function Code	FA Cost Subcategory	Program Classification
AA	Academic Administration	INS		Department Administration / Instruction
AAOI	Academic Administration - OIA	OIA		Other Institutional Activities
ACI	Academic Community Initiatives	OSA		Other Sponsored Activities
APS	Academic Programs Support	SAS		Student Administrative Services
AUX	Auxiliary Services	OIA		Other Institutional Activities
CDA	College Level Department Administration	CDA		College Administration
CDAS	College Level Student Support Admin	CDA		College Administration
CS	Community Services	OSA		Other Sponsored Activities
CSOI	Community Service - Unallowable Fed	OIA		Other Institutional Activities
DR	Departmental Research	INS	DR	Department Research
DRCS	Departmental Research - Community Svc	OSA		Other Sponsored Activities
ECD	Economic Development	OSA		Other Sponsored Activities
IAS	Institutional Academic Support	GA		General & Administrative
IN	Instruction	INS		Instruction
INU	Instruction - Unallowable	OIA		Other Institutional Activities
IPR	Individual or Project Research	SOR	CT	Clinical Trials
IS	Institutional Support	GA		General & Administrative

Higher Education Function Code	Higher Education Function Name	Federal Function Code	FA Cost Subcategory	Program Classification
ISOI	Instit Support-Unallowable Fed Exp	OIA		Other Institutional Activities
ISPP	Institutional Support-Physical Plant	OM		Operations & Maintenance
ISS	Institutional Student Support	INS		Instruction
ISSO	Instit Student Support - Unallowable	OIA		Other Institutional Activities
LIB	Libraries	LIB		Libraries
PP	Physical Plant	OM		Operations & Maintenance
PRD	Public Relations & Development	OIA		Other Institutional Activities
S&F	Scholarships & Fellowships	INS		Instruction
SPA	Sponsored Programs Administration	SPA		Sponsored Projects Administration
SS	Student Services	SAS		Student Administrative Services
Any	Any	Any	RC	Service / Recharge Center
Any	Any	Any	SC	Service / Recharge Center