

Space Functional Use Definitions

General Information and Background

Functional use allows us to classify space costs consistent with the activities the space is used for. In Banner Finance, program codes serve the same purpose, allowing us to classify costs consistent with the activity the costs are incurred for. The functional use classification of a given space must be consistent with the program codes attached to the salaries of the individual employees using that space.

As an example, if a faculty member spends 50% of his time working on research and 50% of his time preparing for and providing instruction, his salary distribution would reflect this and so should the functional use classification of the office space, lab space or other space that the faculty member uses and is responsible for.

The following is a link to the Program Code Definitions provided on the web:

<http://www.alaska.edu/controller/acct-admin-manual/account-codes/ProgCodeDef.pdf>

The following is a link to the Program Code Training Videos provided on the web:

<http://www.alaska.edu/controller/acct-admin-manual/program-code-training/>

Functional Use Categories

1. Central Academic Support (AC)

Banner Finance program code = AC

Unrestricted funds only, when used with restricted/match funds classify as **OSA**

Space used in conducting central level academic support including central academic administration and support; audio visual and other media services; technology such as academic computing support; and separately budgeted central support for course and curriculum development, and academic personnel development.

This category should not include space for personnel classified as department administration and support.

2. Academic Support (AS)

Banner Finance program code = AS

Unrestricted funds only, when used with restricted/match funds classify as **OSA**

Space used for academic deans and their staff, and other space used in support of the instruction mission, including academic computing, course and curriculum development, and media services.

This category should not include space for personnel classified as department administration and support.

3. Department Administration (DA)

Banner Finance program codes = ID, PD, RD

Unrestricted funds only, when used with restricted/match funds classify as **OSA**

Space used for activities for administrative and support services that benefit common or joint departmental activities or objectives in academic departments, organized research units and public service units.

Space associated with the following activities would be included as DA:

- Department chair

- Departmental libraries not affiliated with the UAA Consortium Library, the UAF Elmer E Rasmuson Library or the UAS William Egan Library
- Preparation and review of departmental personnel issues
- Preparation, processing and review of departmental accounting and financial issues. (e.g., purchasing, travel, etc.)
- Selection, recruitment and/or training of staff
- Sponsored program proposal preparation

Administrative and clerical PCLS ranges with job family titles that are typically associated with space coded as DA may include but are not limited to:

- 02001 – 02068 Information/Computing Systems Job Family
- 02201 – 02404 Finance Job Family

This category should not include space for personnel classified as Academic Support.

4. Excluded (EX)

Banner Finance program codes = FA, GB
Unrestricted, match and restricted funds

Space used for excluded activities including financial aid and staff benefits. These activities are included in the base for the Ship facilities and administrative rate.

5. General and Administrative (GA)

Banner Finance program code = GA
Unrestricted funds only, when used with restricted/match funds classify as **OSA**

Space used for campus-wide administration or institutional support of the campus as a whole which do not relate solely to any major functions of the institution. This includes central executive management (including the Provost), fiscal operations and financial management, safety and risk management, human resources, general administrative and logistic services, central data processing, institutional research, campus mail, and purchasing. Many satellite campuses will not have general administrative institutional support.

This category should not be used for any administrative activities at the college/school level or below.

6. Instruction (IN)

Banner Finance program codes = IN, IR
Unrestricted, match, and restricted funds

Space used for teaching and training activities, except research training (see Organized Research) of the unit. The instruction program can be for credit toward a degree or certificate or on a non-credit basis. The Instruction function code includes departmental research which includes research activities in a non-organized research unit that are not separately budgeted and accounted for on a project by project basis. This activity is supported through departmental budgets in an academic unit and therefore is not included in organized research. Departmental research is considered incidental to the primary activity occurring in the academic unit.

For additional clarification see the *Other Definitions* at the end of this handout.

Classrooms and classroom labs are generally associated with Instruction.

Sponsored instruction and/or training recovers F&A costs at the negotiated instruction/training rate.

7. Independent Operations (IND)

Banner Finance program codes not applicable

Space used by non-university entities, such as state and federal agencies, credit unions and banks, etc.

8. Library (LIB)

Banner Finance program code = AL

Unrestricted funds only, when used with restricted/match funds classify as **OSA**

This category is for space related to the UAA Consortium Library and the UAF Elmer E. Rasmuson Library (including the BioSciences Library) and the UAS William Egan Library.

Departmental libraries should be classified as DA (Department Administration).

9. Other Institutional Activities (OIA)

Banner Finance program codes = AM, PS, SA, UM, UR, UX, and all program codes ending with the letter 'Z'

Unrestricted funds only, when used with restricted/match funds classify as **OSA**

Space utilized for other institutional activities of an institution including public service, community service, and auxiliaries.

- Public service includes public broadcasting, cooperative extension, conferences and special events, Small Business Development Center, and other activities established primarily to provide services beneficial to individuals and groups external to the institution.
- Auxiliary operations include residence halls, dining halls, bookstores, faculty housing, and student apartments.
- Museum, community relations and development activities, alumni, student organizations, intercollegiate athletics area also OIA.

This classification includes space for any activity not included in any other category in this handout. Also included are any categories of activities for which the costs are explicitly unallowable to federally funded sponsored agreements (will have “_Z” program code).

10. Operations and Maintenance (OM)

Banner Finance program codes = AP, GM, IM, OM, PM, and RM

Unrestricted funds only, when used with restricted/match funds classify as **OSA**

Space utilized for operations and maintenance, administration, preservation and protection of the institution's grounds and physical facilities. They include activities such as janitorial and utility services; repairs and ordinary alterations of buildings, furniture and equipment; care of grounds, fire and security, and environmental safety.

Academic, organized research and public service units may have space used for operations and maintenance. Classify that space in the Operations and Maintenance column rather than Instruction, Organized Research, or Other Institutional Activities.

11. Other Sponsored Activity (OSA)

Banner Finance program codes = Sponsored program activity and match activity regardless of program code, except program codes IN, IR, RO, RR or RT

Restricted funds and match funds only

Space used in conducting all programs and projects financed by Federal and non-federal agencies and organizations which involve the performance of work other than instruction and organized research. For additional clarification see the Other Definitions at the end of this handout.

Examples include space used to conduct a sponsored health service projects or community service programs.

OSA recovers F&A costs at the other sponsored activity rate.

12. Poker Flat (PF)

A separate facilities and administrative rate is negotiated for Poker Flat rocket range activity. Poker Flat uses specific identifiable organization codes to capture their activity and uses the same program codes as an organized research unit. These activities are included in the base for the Poker Flat facilities and administrative rate.

13. Recharge Center Activities (RC)

Banner Finance program codes = AY, GY, IY, OY, PY, RY, SY
Recharge funds only, when used with restricted/match funds classify as **OSA**

Space used for recharge activities on campus. This category should only include space utilized by personnel or activities funded by recharge operations.

14. Organized Research (RR)

Banner Finance program codes = RO, RR, RT
Restricted, match, and unrestricted funds

Space used in conducting all research and development activities that are separately budgeted and accounted for as Organized Research. Sponsored research, research training, and university research are combined into the organized research function for space functional use and F&A cost purposes.

- Sponsored research includes all research and development activities that are sponsored by Federal and non-Federal agencies and organizations. This functional use category includes activities paid with university funds as match/cost share funds (fund 14's).
- Research training includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities.
- University research includes all research and development activities that are separately budgeted and accounted for by the University under an internal application of institutional funds.

For additional clarification see the Other Definitions at the end of this handout.

Research laboratories used for university or sponsored research are associated with organized research.

Organized research sponsored by external parties recovers F&A cost at the negotiated organized research rate.

15. Ship (SHP)

A separate facilities and administrative rate is negotiated for College of Fisheries and Ocean Sciences Ship activity. Ship uses specific identifiable organization codes to capture their activity and uses the same program codes as an organized research unit. These activities are included in the base for the Ship facilities and administrative rate.

16. Sponsored Projects Administration (SPA)

Banner Finance program code = GP

Unrestricted funds only, when used with restricted/match funds classify as **OSA**

This category also includes space occupied by those offices established primarily to administer sponsored projects for the MAU as a whole. This includes both pre-award and post-award functions.

This category should not include space for personnel classified as department administration, academic support or general administration.

17. Student Services (SS)

Banner Finance program codes = SS, GS

Unrestricted funds only, when used with restricted/match funds classify as **OSA**

Space used in the administration of student affairs. This includes activities such as deans of students, admissions, registrar, financial aid, counseling and career guidance, student advising, student health services, commencement and convocations.

18. Assignable Vacant and Common Areas (VAC)

Banner Finance program codes not applicable

This category is for assignable space either vacant or not in use or space not practical to assign to a specific functional activity or activities.

Common space includes private corridors, lounges, restrooms, and kitchens. Idle facilities are defined as facilities that have not been used by the university for a period of one year or more. This category includes idle facilities. Space functionalized as vacant and common will subsequently be excluded from the facilities and administrative cost calculation.

This category does **not** include non-assignable spaces such as stairwells, public corridors, restrooms, elevators, janitorial areas and mechanical rooms. Non-assignable space should not be on your space survey forms.

Contact your Inventory Manager if there is non-assignable space on your forms.

19. High-frequency Active Auroral Research Program - HAARP (HRP)

High-frequency Active Auroral Research Program – HAARP (HRP) is new to UA, therefore it may be determined that a separate F&A rate will be negotiated for HAARP activities. HAARP uses specific identifiable organization codes to capture their activity and uses the same program codes as an organized research unit.

Other Definitions

Facilities and administrative costs (F&A) are costs incurred for common or joint objectives. These costs cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. These costs include depreciation, operation and maintenance expenses, library expenses, general administration, department administration, sponsored projects administration, and student administration and services.

Research includes research, development, and training activities of an institution. Research is defined in 2 CFR §200.87 Research and Development (R&D) as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. Training individuals in research techniques is classified as research where the activity utilizes the same facilities as other research activities and such activities are not included in the instruction function.

Non-organized research unit is a unit whose primary activity does not meet the definition of research. A non-organized research unit can have departmental research, university research, sponsored research, sponsored training and other sponsored activity in addition to the unit's other primary activities.

Organized research unit is a unit whose primary activity meets the definition of research. An organized research unit can have university research, sponsored research, sponsored training, and/or other sponsored activity in addition to the unit's other primary activities. An organized research unit will not have departmental research.

Effective with the rate negotiation for FY17 and FY18, the following units are considered separately budgeted and accounted for as UA organized research units:

UAA Organized Research Units:

Center for Alcohol & Addiction Studies (CAAS)
 Center for Behavioral Health Research and Services (CBHRS)
 Environment and Natural Resources Institute (ENRI)
 Institute for Circumpolar Health Studies (ICHS)
 Institute of Social and Economic Research (ISER)
 Justice Center (JC)
 Alaska Center for Conservation Science (ACCS)
 Business Enterprise Institute (includes Applied Environmental Research Center)
 Arctic Domain Awareness Center (ADAC)

UAF Organized Research Units:

School of Natural Resources and Extension (SNRE)
 Developmental Programs and Projects (DPP)
 Geophysical Institute (GI)
 Institute of Arctic Biology (IAB)
 College of Engineering and Mines
 International Arctic Research Center (IARC)
 College of Fisheries and Ocean Sciences (CFOS)

Effective with the rate negotiation for base year FY17, several units may have rates negotiated for their specific activity for F&A rates effective FY19-FY21. The following units use identifiable organization codes to capture their activity and use the same program codes as an organized research unit:

UAF Special Cost Function Units:

Poker Flat Rocket Range
 CFOS Ship Operations
 High-frequency Active Auroral Research Program (HAARP) (pending determination)

Separately budgeted and accounted for means separately budgeted in a) sponsored projects and related matching funds, b) an organized research unit, as defined, or c) identifiable research organization codes established to track research activity in natural resource or initiative funds.