

FY 2013 F&A Proposal Process

Frequently Asked Questions

as of March 2013

WHAT SHOULD I BE WORKING ON NOW?

Departments have a lot to during a base year. What should I be working on right now (spring 2013)?

- Functionalizing Space Survey Data
- Confirming locations of equipment in OASIS
- Ensuring FY 2013 actual cost share, FECs, and GCCRs are up-to-date

During the spring, MAA asks large research departments to functionalize their research spaces. The space functionalization (or utilization) survey is the most critical part of the F&A cost proposal. The results of the survey determine how most of the facility costs (depreciation, interest, and operations and maintenance expenses) in the F&A cost proposal will be allocated to University functions such as Instruction and Organized Research. Because space has a substantial impact upon the F&A rate, it is essential to accurately determine and assign the utilization of each room to the correct function(s).

Department representatives responsible for conducting the space survey are strongly encouraged to attend training focused on the space functionalization process. A schedule of trainings can be found here: <http://f2.washington.edu/fm/maa/fa/space-fy2013>. In addition, MAA is available for individual trainings. Please send an email to fahelp@uw.edu for additional assistance.

In the late spring and summer, MAA will also ask departments confirm the locations of moveable equipment, ensure that FEC's are completed in a timely manner, and ask that any outstanding non-FEC cost share documentation is provided to GCA.

What else should departments focus on at this time?

- Confirming accuracy of departmental space inventories
- Confirming A-21 budget classifications
- Identifying non-reimbursable/unallowable costs

Departments should also update their space inventory in GeoSIMS, continue tracking non-reimbursable (unallowable) costs on non-sponsored budgets, and review all budgets for appropriate classification according to A-21. Timely completion of this work will facilitate collection of space functional data by departments this spring.

During the **space inventory**, departments confirm accuracy of all space assignments, room types, and floor plans included in GeoSIMS.

GeoSIMS can be accessed at the following link:
<http://opb.washington.edu/geosims>

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To view your departmental data, click on either the MapViewer or DataViewer.

A detailed FAQ on space inventory basics can be found at:

<http://opb.washington.edu/geosims-support-faq>

In addition, departments should **review all budgets for appropriate A-21 cost category classification**. MAA asks that you to review, verify, and correct, if necessary, the cost categories assigned to these budgets. Cost category definitions and assignments generally match functional use codes for space. A listing of all budgets and related cost category assignments can be accessed through the University's Enterprise Data Warehouse reporting tools (<http://www.washington.edu/uwit/im/ds/catalog/>). Access the reporting catalog and select the Custom Budget Index Report by Org Code (FIN 1012).

Definitions are located here:

<http://f2.washington.edu/fm/maa/fa/costcats>

Changes should be submitted via email to: costpool@uw.edu.

Finally, keep track of **any non-reimbursable/unallowable expenses** on non-sponsored budgets. MAA recommends you make a notation of "NRA" or "non-reimbursable cost" in the comments field within the comments field for any transaction that meets the definition of a non-reimbursable cost. At the end of the fiscal year, MAA will ask you to confirm the dollar amount of non-reimbursable/unallowable costs for your department. Please contact MAA directly with questions.

SPACE SURVEY/FUNCTIONIZATION

Under what circumstances can a laboratory be classified as 100% organized research use?

Generally, a laboratory can be classified as 100% organized research when all of the following are true:

- a. All work conducted in a lab during the base year is considered organized research, and all expenses supporting that work are classified as organized research or paid from cost share associated with an organized research project,
- b. All occupants in the laboratory are paid 100% from organized research budgets during the base year or from cost share associated with those organized research projects,
- c. Faculty members and graduate students should also have non-laboratory space assigned to conduct activities not related to organized research work, such as a faculty office or a graduate student office or carrel. Examples of work not related to organized research include: dissertation or thesis development, coursework development, conducting office hours, committee work, and competitive proposal development,

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- d. There are no visiting scientists in the laboratory that are compensated by outside institutions during the base year,
- e. There are no volunteers in the laboratory during the base year,
- f. The lab space is not used for other instructional or patient care activities, such as demonstrations for student groups, and
- g. The only undergraduate students in the laboratory are paid exclusively from organized research budgets.

If a department has separate graduate research assistant and postdoctoral fellow space outside of the laboratory, can the research laboratory potentially be captured as 100% organized research?

Yes, please see the question *“Under what circumstances can a laboratory be classified as 100% organized research use?”* for conditions where this may be appropriate.

If graduate students do any work on their thesis in a research lab, can the space be functionalized 100% organized research?

No. The space must be functionalized proportionate to the use between organized research and instruction. Note: It is possible to have graduate students working in a lab functionalized as 100% organized research. However, a careful analysis must be done to determine what they are doing while in the research lab and what sources of funding support their work in that space.

How do we functionalize space when there is a graduate student occupying the laboratory who is paid above NIH’s zero level postdoctoral stipend?

For purposes of space functionalization, the following guidance may be helpful.

- If 100% of the graduate research assistant’s salary is funded 100% from organized research funds *and* the graduate research assistant has separate space for thesis or other instructional work, 100% of lab space may be considered organized research. In this situation, the same would be true if less than 100% of the graduate research assistant’s salary was funded from organized research as a result of the cap in salary.
- If 100% of the graduate research assistant’s salary is funded from 100% organized research funds *but* the graduate research assistant performs some thesis work in the research lab, a requisite percentage of space must be assigned to instruction. In this situation, the same would be true if less than 100% of the graduate research assistant’s salary was funded from organized research as a result of the cap in salary.

A review of all laboratory personnel compensation sources will help define how space is functionalized in labs where graduate research assistants perform work.

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For additional guidelines on determining graduate student compensation levels on NIH grants, please refer to GIM 30:

<http://www.washington.edu/research/osp/gim/gim30.html>

When we functionalize our space, are there any particular room types we should focus on?

The space survey is designed to collect information on how all University space is used. For purposes of the F&A proposal however, we are most interested in the functional use assignments for research lab and supporting space (room types 230-276).

More detailed information on assigning functional use percentages is available in MAA's functional usage assignment training materials.

Is it recommended to house administrative activities in currently vacant laboratory space?

Vacant space must be classified as other institutional activity, which is another direct function like organized research or instruction. As a result, it is advantageous to utilize space as administrative space if it would otherwise be vacant during the year. If a department reutilizes space, be sure to update the room type in SIMS accordingly.

If space is officially assigned to one department and temporarily occupied by another (i.e., loaned), how is space functionalized in GeoSIMS, and who is responsible for functionalizing the space?

GeoSIMS has the ability to manage this type of relationship. The "space owner" can select the space that is temporarily occupied by another department, and re-designate, or reassign, that space to the other department. When a room is selected in GeoSIMS, a pop-up box will appear. Update the "Room Assignments" section with the org code of the temporary department. The department temporarily occupying the space would then be able to functionalize the space.

Our labs are moving during the year. How should we handle that situation?

If a department moves into different space during the year, all of the space occupied by the department should be functionalized regardless of how long a department occupied a given space.

If a space is occupied by different occupants (ie, different occupants and/or departments) during the year, space functionalization should take into consideration use of all occupants during the base year. The current owner/assignee should coordinate with all prior occupants of the space.

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What if the new space was vacant before we moved in?

Space should be functionalized as Vacant only if it is vacant or under renovation for the full 12 months of FY 2013.

Partial Year Vacancy: If space was occupied for part of FY 2013, that space should be functionalized according to how the space was used when occupied.

We have a recharge/cost center. How should we treat that space?

Departments with recharge or service centers should functionalize that space 100% as Cost or Recharge Center (CRC) space in GeoSIMS. In some cases, these activities may be referred to as cores or departmental revenue activities. Please include the operating budget(s) associated with that space in GeoSIMS.

Why does the School of Medicine require its departments to attach budgets to space every year when the UW only requires every four to six years?

The School of Medicine uses this information for annual School reporting and for School-specific calculations, such as MTDC/ASF and calculation of facilities ICR recoveries.

What locations are included in South Lake Union (SLU) Biomedical Research Complex?

The Rosen Building (FacNum 1333), the Brotman Building (FacNum 4360), 1616 Eastlake (FacNum 4590), SLU Phase 2A (FacNum 6005), SLU 2B (FacNum 6006), SLU 2C (FacNum 6007), and SLU 3 (FacNum 6334 -- planned occupancy date – spring 2013)

When must we assign a budget to space in GeoSIMS?

In order for a lab to be appropriately classified as organized research, at least one project that is also classified as organized research must be associated with that space. University departments document this requirement in GeoSIMS by assigning budgets to lab spaces in GeoSIMS.

If you code space as organized research, you must also attach or list all budgets funding work in that space. In addition, if any work in a lab is funded from a mandatory or committed cost share source, denote "COST SHARE" in GeoSIMS.

If committed or mandatory cost share funds a portion of work in a lab, how should that be noted in GeoSIMS?

For awards that incur either mandatory or committed cost share during the base year, please ensure that the term "COST SHARE" is denoted in GeoSIMS.

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SPACE INVENTORY

Is there a definition of room types?

Room types definitions can be found on the Capital Resource Planning website:
<http://opb.washington.edu/geosims-support-primaryUse>

What is the difference between a room type and room functions in GeoSIMS?

Room types describe the primary use of a room. Examples include instruction classroom, lab, research wet lab, etc. See the following link for more information:
<http://opb.washington.edu/geosims-support-primaryUse>

Room functions describe how a room is being used. Examples include: instruction, departmental research, organized research, joint use, etc. See the following link for more information:

<http://f2.washington.edu/fm/maa/fa/space/spacefunc>

Each room can have *only one room type or primary use*. Each room can have *multiple room functions*.

Who should I contact if I have a question about my departmental space assignments in GeoSIMS?

College of Arts and Sciences: Leita Bain (206-543-5462 or lbain@uw.edu)

College of Engineering: Michael Glidden (206-685-2105 or glidden@uw.edu) or Dawn Lehman (206-715-2108 or delehman@uw.edu)

College of the Environment: Darlene Feikema (dfiekema@uw.edu or 206.685.7275)

School of Medicine: Miranda Leidich (206-685-7449 or leidich@uw.edu)

School of Public Health: Lawrie Robertson (206-543-3813 or lawrier@uw.edu)

All other Schools: Jeff Linn (206-543-5433 or jefflinn@uw.edu) or Eric Darst (206-616-4910 or ejdarst@uw.edu)

COST SHARING

How is cost sharing recognized in the F&A process?

Departments should work to minimize committed and mandatory cost share in proposals. Committed and mandatory cost share on organized research projects

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increase the organized research base (denominator) of the F&A rate calculations. This, in turn, decreases the calculated F&A rates.

How does voluntary uncommitted cost sharing effect the process?

MAA has created a separate Q&A for voluntary uncommitted cost sharing. Please refer to the following link for more information:

<http://f2.washington.edu/fm/maa/fa/space/vucs>

A-21 BUDGET COST CATEGORY CONFIRMATION

Who should review A-21 budget cost categories?

A department staff person with a thorough understanding of what activities budgets are used to fund and what costs are charged to the budgets.

What is the difference between departmental research and organized research?

Departmental research includes research, development, and scholarly activities that are not separately budgeted and accounted for. This can also include bridge funding for researchers in between research projects and start-up funding. Departmental research is funded from budgets that are not restricted to a specific project. Space used to conduct departmental research is coded as DR (departmental research).

Organized research projects are defined as projects that 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. Space used to conduct organized research is coded as OR (organized research).

What are the five components of Organized Research?

1. Research grants, contracts, and cooperative agreements sponsored by the Federal government and Non-Federal agencies and organizations (e.g. states, cities, foundations, corporations, etc.).
2. Research projects funded with University funds, which are separately budgeted and accounted for on a specific project basis (e.g. Royalty Research Funds).
3. Sponsored research training: The sponsored training of individuals in research techniques (commonly called research training).

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4. All federally sponsored clinical trials and early stage (phase 1 or 2) non-federally funded clinical trials.
5. Research cost sharing: Cost sharing related to organized research projects that has been reported as cost sharing on effort reports.

I have a budget that is used to pay for more than one project. Can this budget be classified organized research?

No. A-21 requires that each organized research project be separately budgeted and accounted for. At the UW, this means that each project has its own budget number (or set of parent/sub budget numbers) that funds a single project. If there is more than one project being charged to a single budget number, the budget should be classified as departmental research.

I have a grant where the annual direct expenditures are greater than \$250,000; some activity is on-campus, some off-campus. What cost category should be assigned to the budget?

When the grant is entered into the accounting system, it should be set up with separate budget numbers for each location (in a parent-sub relationship). In that case, each budget should be assigned a cost category based on the location where the work is done. For instance, the parent would be considered on-campus organized research and the sub would be considered off-campus organized research.

If a separate sub budget is not set up or if the annual direct expenditures are less than \$250,000, the cost category should be based on where a preponderance or work is done.

What is the definition of departmental library for purposes of budget cost category definitions?

Departmental libraries are **not** affiliated with the UW Central Library system. As a result, they should be classified as Instruction/Departmental Administration.

How are budgets and space supporting start-up costs, bridge funding, and retention costs classified?

Budgets and space funding start-up activities or other faculty recruiting packages are generally classified as departmental research (v. organized research).

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Should bridge funding be included in the organized research cost base?

No. Bridge funding usually comes from departmental, unrestricted gift, or RCR budgets. These budgets are normally classified in the collective category instruction/departmental administration.

How should budgets used to fund the salary of medical residents be classified?

Patient care.

How should self-sustaining and recharge cost center budgets be classified?

We exclude all expense activity of recharge and cost centers. As a result, these budgets should be classified as "Excluded."

NON-REIMBURSABLE/UNALLOWABLE COSTS

Do I need to perform an additional review of my department's grant and contract budgets for non-reimbursable/unallowable costs?

No. First, PI's assume fiscal responsibility for allowability of all expenses on their grants and contracts. As part of their regular fiscal review of expenses, they should already be performing this review and removing any unallowable expenses in a timely manner. In addition, GCA reviews grant and contract budgets for certain non-reimbursable/unallowable costs as part of their reporting and closing process.

Is there a difference between the kinds of costs considered non-reimbursable/unallowable costs for grants vs. other kinds of budgets?

No. Circular A-21 prohibits certain costs from being charged to federally funded agreements (budgets) either as *direct* or *indirect* (F&A) costs.

Over what time period should we review budget activity for non-reimbursable/unallowable costs?

Fiscal year 2013 (July 1, 2012 through June 30, 2013). Please consider starting your review of this activity before the end of the fiscal year. This will help expedite reporting of non-reimbursable/unallowable costs to MAA during the summer.

Are all advertising costs unallowable?

No. Recruiting advertisements are allowable, as long as they are reasonable. For example, a full-page color ad may not be considered reasonable, even if for recruitment of staff.

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If a department is conducting development activities, are those costs allowable per A-21?

Although development activities are an allowable expense under State and University rules, A-21 considers development activities to be unallowable. As a result, the salaries, benefits and other related costs of conducting development activities would be unallowable under A-21.

If a UW employee flies business class for a medical reason or due to a lengthy flight, is the entire cost of the ticket allowable?

If the reasons for the upgrade meet the UW Travel Office's and A-21 Section J's requirements, then yes. For more information, see:

<http://www.washington.edu/admin/finserv/travel/air.travel.html>

Are flowers purchased for a University approved employee recognition program allowable?

Yes, but please consider materiality when making this determination. Flowers should be charged to discretionary (64-) budgets. Discretionary budgets are normally considered unallowable in their entirety.

MAA automatically classifies all expenses in discretionary (64-) budgets as unallowable Circular A-21. What happens if I have *allowable* charges in a 64- budget?

If you determine that you have material allowable charges in your 64- budgets, please contact MAA directly.

Our department uses endowed lectureship funds to bring guest speakers to the UW. How do we notify you of these allowable costs?

If these funds are in a discretionary (64-) budget, notify the MAA.

RECORDS RETENTION

How long do we need to keep our departmental documentation related to the FY 2013 F&A proposal?

Departments should have supporting workpapers available for three years after the quarter the documentation was generated. For additional information, see

<http://f2.washington.edu/fm/recmgt/retentionschedules/gs/general/uwgs7>

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DEADLINES and PROJECT TIMELINE

What is the deadline for departments to complete their space survey?

Deadlines for departments to provide this data are as follows:

May 17 th , 2013:	All Colleges and Schools not listed below
May 24 th , 2013:	Schools of Public Health, Dentistry, Pharmacy, and Nursing
May 24 th , 2013:	Health Sciences Administration
May 24 th , 2013:	Office of Research
June 7 th , 2013:	College of the Environment
June 14 th , 2013:	College of Arts and Sciences
June 28 th , 2013:	College of Engineering
July 12 th , 2013:	School of Medicine

What is the deadline for departments to review and update A-21 budget cost categories for all budgets?

June 30, 2013.

What is the deadline for departments to review non-sponsored budgets for non-reimbursable unallowable costs?

August 31, 2013.

When will DCA ask for additional information on our proposal?

Once UW submits our F&A proposal to the Division of Cost Allocation (DCA), this schedule is dependent on them.

fa-proposal LISTSERV

Who should we contact about F&A proposal questions in general?

MAA has established a listserv to facilitate asking and answering questions related to the F&A proposal process. The advantage of posting questions through the listserv is that all subscribers to the list will be able to see all questions and answers. The listserv address is: fa-proposal@uw.edu

You can subscribe to the listserv by following the instructions at the following website: <https://mailman1.u.washington.edu/mailman/listinfo/fa-proposal>

MAA's goal is to respond within one working day to questions. At times due to heavy volume, that may extend beyond one working day.

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REFERENCE MATERIALS

What websites should I add to my favorites to help me throughout the F&A proposal process?

Management Accounting and Analysis Resources Main F&A Webpage
<http://f2.washington.edu/fm/maa/fa>

Space Information Management System
<http://opb.washington.edu/geosims>

MAA CONTACT INFORMATION

Who should I contact if I have specific questions related to my department of school that I do not want to ask via listserv?

MAA contacts include:

Brion Norton	brionn@uw.edu	206.543.8282
Cristi Chapman	cristic@uw.edu	206.543.9985
Devon Rosencrans	devonr@uw.edu	206.616.8490
Hank Williams	hankwil@uw.edu	206.616.2069
Michael Anthony	mda1213@uw.edu	206.616.1379

MAA's goal is to respond within one working day to questions. At times due to heavy volume, that may extend slightly longer.