

## Guidelines For Assigning FACR Pool Codes

FACR pool codes are used to classify Banner organization codes' activities and functions. They are three digit codes that appear on Banner maintenance form FTMFATA. FACR pool codes for 1, 2, 3, 4, non-sponsored 5, 6 and 8 ledger organization codes are assigned by Financial Reporting. Grants and Contracts Accounting assigns FACR pool codes for sponsored 5 ledger organization codes.

<u>Category</u>	<u>FACR Pool Code</u>	<u>Definition</u>
Instruction – On Campus	010	Except for sponsored training which is defined below, includes all teaching and training activities, whether they are credit or noncredit courses, for academic, vocational and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions. Grant-in-aid orgs (2 ledgers) assigned to departments that are instruction in nature such as Music, History and Division of Education Services, should be classified as instruction. Eminent scholar orgs should also be classified as instruction, as well as most orgs related to health and education equipment trust fund. All activities are performed in University facilities. <b>Start up costs are classified as instruction.</b>
Instruction – Off Campus	011	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Educational Service Agreement - On Campus	050	Includes all federal and non-federal awards (sponsored 5 ledgers) assigned to programs 20.10 – Sponsored Training Programs and 20.20 – Sponsored Institutional Training Support. Awards that involve teaching and reading programs and that are usually sponsored by the U.S. Department of Education should be assigned to 20.10 – Sponsored Training Programs. Awards that offer training support to the sponsor and exclude stipends, fellowships and training grants should be assigned to 20.20 – Sponsored Institutional Training Support. When reviewing federal grant awards with sponsor activity codes A – Training Programs, D – Training Projects, G – Resource Programs, and IPA – Intergovernmental Personnel Agreements, classify the org as Educational Service Agreement. All activities are performed in University facilities.
Educational Service Agreement - Off Campus	051	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Public Service	100	Includes activities that are internally funded and established primarily to provide noninstructional services beneficial to individuals and groups external to the institution.
Other Sponsored Activity - On Campus	150	Includes programs and projects financed by federal and non-federal agencies and organizations which involve the performance of work other than instruction and organized research. Examples of such programs and projects are health service projects, community service programs and studies, technical assistance and service programs, extension services, and agricultural experiment stations. However, when any of these activities are undertaken by the institution without outside support, they should be classified as

other institutional activities. Pool accounts should be classified as other sponsored activity. All activities are performed in University facilities.

Other Sponsored Activity - Off Campus	151	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Other Institutional Activity	200	Includes activities related to functions such as museums and galleries (program 31.00), scholarships (program 65.00), awards and prizes (program 66.00), and fellowships (program 67.00). Includes activities that do not fall into any other direct activity. <b>Examples would be activities related to advancement, alumni, development, fund raising, university relations, public relations, external affairs, the president’s residence, discretionary funds, meetings, and conferences (use with program 54.00).</b> Also includes 8 ledger OSA’s and CERSA’s.
Library	250	Includes activities used for the operation of the library and the cost of books and library materials purchased for the library.
Sponsored Projects Administration	300	Limited to those activities incurred by a separate organization(s) established primarily to administer sponsored projects, including such functions as grant accounting and grant management. A-133 audit costs should also be assigned to this category.
Student Service	350	Includes those activities that are for the administration of student affairs and for services to students. Examples include activities such as offices of admissions and registrar, deans of students, counseling and placement services, student advisers, student health and infirmary services, catalogs, commencements, and convocations.
Auxiliary	400	An entity that exists to furnish goods or services to students, faculty or staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Examples are housing, food service and athletics.
Organized Research – On Campus	500	Includes all research and development activities that are separately budgeted and accounted for and that are sponsored by federal and non-federal agencies and organizations. All activities that have the University’s negotiated on-campus facilities and administrative cost rate should be assigned to 27.10 – Individual or Project Research – On-Campus. When reviewing federal grant awards with sponsor activity codes P – Research Program Projects and Centers and R or R01 – Research Projects, classify the org as organized research. This category also includes sponsored research training activities involving the training of individuals in research techniques where such activities share the same facilities as other research activities. These orgs are assigned to program 20.30 – Sponsored Research Training and include federal grant awards with sponsor activity codes F – Fellowship Programs and T or T32 – Training Programs. On-campus activities are performed in University facilities.
Organized Research – Off Campus	501	Same as above definition except all activities that have the University’s negotiated off-campus F&A rate should be assigned to 27.20 – Individual or Project Research – Off-Campus. These activities are performed in facilities not owned by the University and to which rent

is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.

Sponsored Training – On Campus	505	Includes instruction and training activities established by grant, contract, or cooperative agreement from outside organizations. Orgs are assigned to program 20.30 – Sponsored Research Training. Does not include federal grant awards with sponsor activity codes F – Fellowship Programs and T or T32 – Training Programs. All activities are performed in University facilities.
Sponsored Training – Off Campus	506	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Clinical Trials – On Campus	515	Includes drug studies performed on patients in a clinical/hospital environment. The words “double blind” are often found in the org description. Note, if the drug study is the development of a drug, rather than the testing of a drug on patients, it should be classified as organized research (500). All activities are performed in University facilities.
Clinical Trials – Off Campus	516	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
University Research – On Campus	525	Includes all research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds. Examples include <b>grant-in-aid, AD Williams, PRIP (Presidential Research Incentive Programs), PeRQ (Presidential Research Quest Funds) and SML (Small) grant orgs</b> that are assigned to research intensive departments, such as Biology, Chemistry, Pharmacology & Toxicology, and Surgery. All activities are performed in University facilities.
University Research – Off Campus	526	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Departmental Research	530	Includes research, development, and scholarly activities that <b>are not</b> organized research and consequently are not separately budgeted and accounted for.
Cost Share – Sponsored Training Programs – On Campus	540	Includes orgs where cost is charged for work on grants (sponsored 5 ledgers) assigned to program 20.10 – Sponsored Training Programs defined in the Educational Service Agreement category. All activities are performed in University facilities.
Cost Share – Sponsored Training Programs – Off Campus	541	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Cost Share – Sponsored Inst Training Support – On Campus	550	Includes orgs where cost is charged for work on grants (sponsored 5 ledgers) assigned to program 20.20 – Sponsored Instruction Training Support defined in the Educational Service Agreement

category. All activities are performed in University facilities.

Cost Share – Sponsored Inst Training Support – Off Campus	551	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Cost Share – Research – On Campus	560	Includes orgs where cost is charged for work on grants (sponsored 5 ledgers) assigned to program 27.10 – Individual or Project Research -- On-Campus defined in the Organized Research – On Campus category. All activities are performed in University facilities.
Cost Share – Research – Off Campus	561	Includes orgs where cost is charged for work on grants (sponsored 5 ledgers) assigned to program 27.20 – Individual or Project Research – Off-Campus defined in the Organized Research – Off Campus category. All activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Cost Share – Sponsored Training - On Campus	570	Includes orgs where cost is charged for work on grants (sponsored 5 ledgers) assigned to program 20.30 – Sponsored Research Training defined in the Sponsored Research Training category. All activities are performed in University facilities.
Cost Share – Sponsored Training - Off Campus	571	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Cost Share – Clinical Trials - On Campus	580	Includes orgs where cost is charged for work on drug studies defined in the Clinical Trials category and for other sponsored activities. Orgs are assigned to program 27.40. All activities are performed in University facilities.
Cost Share – Clinical Trials - Off Campus	581	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
Cost Share – University Research - On Campus	590	Includes orgs where cost is charged for work on institutionally funded research and development activities defined in the University Research category. All activities are performed in University facilities.
Cost Share – University Research - Off Campus	591	Same as above definition except all activities are performed in facilities not owned by the University and to which rent is directly allocated to the project. If more than 50% of a project is performed off-campus, then use the off-campus attribute.
General and Administrative	600	Includes those activities that have been incurred for the general executive and administrative offices and other expenses of a general character which do not relate solely to any major function of the University. Includes 1) central executive level activities concerned with the management and long-range planning of the entire institution, such as the President’s Office, governing board, planning and programming, and legal services; 2) fiscal operations, including the treasurer’s office, financial reporting, budget operations, and audit department; 3) administrative data processing; 4) employee

personnel and records and health service; and 5) logistical activities that provide payroll, procurement, storerooms, printing, postal services, telecommunications, and transportation services to the institution. **Costs benefit the entire University.**

Departmental Administration	700	Includes activities incurred for administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans' offices, academic departments and divisions. <b>Costs benefit a Dean's Office or department.</b>
Operations and Maintenance	800	Includes activities incurred for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. Includes orgs with expenses incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; disaster preparedness; environmental safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; and facility planning and management.
Depreciation	810	For building depreciation which is calculated on capitalized building acquisitions and improvements by component categories. And for equipment depreciation which is calculated on the straight-line basis on capitalized equipment having an original cost of \$5,000 per unit and an economic life of three years.
Interest	850	For interest expense related to major construction and/or renovation projects.
Transfers	997	For mandatory and non-mandatory transfers of resources between orgs using account series 98000 – 999002.
Financial Statement Reclassification	998	For use only by Cost Analysis to identify audit expenses that should be reclassified for the University's Facilities and Administrative Cost Rate Proposal.
Unallowable	999	Costs that cannot be charged directly or indirectly to federally sponsored programs are unallowable. Some costs have already been funded by the federal government and therefore cannot be charged to the federal government again through the development of the facilities and administrative cost rate proposal. Such costs include orgs related to fringe benefits, college workstudy and animal care resources. Service reimbursements (yearly contracts for doctors working at area hospitals that reimburse the University) are also unallowable. These include Banner orgs 5-39900 to 5-39999.

NOTE: HEETF orgs should be created using program 35.00 (Academic Administration and Personnel Development) and FACR pool codes that apply to the org's description. For example, HEETF Academic Technology Web Research should have 600 (General and Administrative) for the FACR pool code. The FACR pool code for HEETF School of Medicine and HEETF School of Business should be 010 (Instruction). HEETF University Libraries should have 250 (Library) for the FACR pool code. The FACR pool code for HEETF Student Affairs should be 200 (Other Institutional Activity).