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.

Category FACR Pool Code

Instruction - On Campus 010

Instruction - Off Campus 011

Educational Service Agreement - 050 On Campus

Educational Service Agreement - 051 Off Campus

Public Service 100

Other Sponsored Activity - 150 On Campus

Definition

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. Start up costs are classified as instruction.

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.

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.

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.

Includes activities that are internally funded and established primarily to provide noninstructional services beneficial to individuals and groups external to the institution.

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 - 151 Off Campus

Other Institutional Activity 200

Library 250

Sponsored Projects Administration 300

Student Service 350

Auxiliary 400

Organized Research - On Campus 500

Organized Research - Off Campus 501

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.

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. 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). Also includes 8 ledger OSA’s and CERSA’s.

Includes activities used for the operation of the library and the cost of books and library materials purchased for the library.

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.

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.

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.

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.

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

Sponsored Training - Off Campus 506

Clinical Trials - On Campus 515

Clinical Trials - Off Campus 516

University Research - On Campus 525

University Research - Off Campus 526

Departmental Research 530

Cost Share - Sponsored 540 Training Programs - On Campus

Cost Share - Sponsored 541 Training Programs - Off Campus

Cost Share - Sponsored 550 Inst Training Support - On Campus

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.

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.

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.

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.

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 grant-in-aid,
AD Williams, PRIP (Presidential Research Incentive Programs), PeRQ (Presidential Research Quest Funds) and SML (Small) grant orgs that are assigned to research intensive departments, such as Biology,
Chemistry, Pharmacology & Toxicology, and Surgery. All activities are performed in University facilities.

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.

Includes research, development, and scholarly activities that are not organized research and consequently are not separately budgeted and accounted for.

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.

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.

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 551 Inst Training Support - Off Campus

Cost Share - Research - On Campus 560

Cost Share - Research - Off Campus 561

Cost Share - Sponsored Training - 570 On Campus

Cost Share - Sponsored Training - 571 Off Campus

Cost Share - Clinical Trials - 580 On Campus

Cost Share - Clinical Trials - 581 Off Campus

Cost Share - University Research - 590 On Campus

Cost Share - University Research - 591 Off Campus

General and Administrative 600

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.

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.

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.

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.

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.

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.

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.

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.

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.

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

Operations and Maintenance 800

Depreciation 810

Interest 850

Transfers 997

Financial Statement Reclassification 998

Unallowable 999

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. Costs benefit a Dean’s Office or department.

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.

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.

For interest expense related to major construction and/or renovation projects.

For mandatory and non-mandatory transfers of resources between orgs using account series 98000 - 999002.

For use only by Cost Analysis to identify audit expenses that should be reclassified for the University’s Facilities and Administrative Cost Rate Proposal.

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).