



Title: Space Management Policy
Effective Date: August 21, 2025
Issuing Authority: Senior Vice President for Administration and Finance
Policy Contact: Director of Grants Accounting, 478-301-2627

Purpose

The University's Facilities and Administrative rate (Indirect Cost rate) is calculated using space information. This rate is regulated by the federal Office of Management Budget Unformed Guidance and the Office of Naval Research.

Scope

This policy applies to all University-owned, operated, and leased space and equipment.

Exclusions

Mercer University space management policies and procedures are separate from the procedures used at Mercer Engineering Research Center (MERC).

Policy Statement

Mercer University uses the Flowpath software application to collect information on how University buildings and rooms are used. This information is extracted and used with financial activity data to create the space allocations for the Facilities and Administrative Rate (F&A Rate) proposal. The proposal is negotiated with the federal cognizant agency, Office of Naval Research (ONR) to determine the overhead rate charged on grants and contracts.

History

Revised April 1, 2008

Revised August 21, 2025

Appendices

Appendix A: Procedures

As each base year is determined, the Flowpath room data and building file are copied into the F&A rate cost database for calculation of Mercer University's proposed F&A Rate. The Accounting Department is responsible for distributing, collecting, and analyzing the data for space records for all University-owned buildings. The Physical Plant Department is responsible for updating occupants and assignable square footage changes as they occur, since the Physical

Plant Department manages all campus moves and renovations. The survey, which includes room use and a list of occupants assigned to each room, is submitted to building stewards by Accounting on a two-year schedule so that the entire campus is completed for each base year. The appropriate Senior VP will be notified to request any survey data not submitted back to the Accounting Department by the assigned deadline. As the survey data is returned, it is reviewed and entered into the Flowpath system by the Accounting Department. Any questions regarding the space are addressed before entering the Flowpath system.

An additional review and walk-through for all identified on-campus research space (ONR) is done closer to the end of a base year (June 30) to ensure updated data is used for Mercer University's F&A Rate proposal. As part of this review, space is reviewed to ensure that expenditure dollars match the recorded space.

Each department receives a package including the current list of rooms for the entire department that correspond to the current room numbers, the current indirect cost function percentages that must be assigned to each room (ONR, INS, etc.), the current departmental listing (Art, Basic Science, etc.), description of indirect cost functions, and current listing of equipment by room report. The package asks for verification of data and to submit any changes needed. Equipment is tracked and managed under the current property policies and procedures.

After all space data has been submitted for the Mercer University F&A Rate proposal, a final review of space is completed as part of the review process with Mercer University's external consultants.

Appendix B: Space Coding Options

AUX Auxiliary Service Function
DPA Department Administration
DRI Departmental Funded Research
DSA Deans Accounts
GA2 General and Administration, Macon
GA3 General and Administration, Macon, MERC, & Atlanta
GA4 General and Administration, Atlanta
GA6 General and Administration
HOU Housing
INS Instruction
LIB Library
MER MERC Research
MFR Off-Campus Research Mercer University
OFR Off-Campus Research
OIA Other Institutional Activities
OM1 Plant Operations and Maintenance, Security
OM2 Plant Operations and Maintenance, Utilities

OM4 Plant Operations and Maintenance
ONR On Campus Research
OSA Other Sponsored Activities
SPU Sponsored Project Administration
SPM Sponsored Project Administration, Mercer University
STS Student Services