

MERCER
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UNIVERSITY POLICIES

Title: Animal Research Facility Rates Policy
Effective Date: July 1, 2025
Issuing Authority: Provost
Policy Contact: Senior Vice Provost for Research
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Purpose

The purpose of this policy statement is to provide a framework for establishment of billing rates for the Animal Research Facilities (ARFs) of Mercer University that will ensure compliance with federal cost principles, consistency in accounting, and costing practices and flexibility to meet the needs of the different campuses. Mercer University must comply with Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions, and the Cost Accounting Standards.

Scope

This policy applies to Mercer University employees who use the Animal Research Facilities of Mercer University.

Exclusions

None

Policy Statement

It is the policy of Mercer University for its Animal Research Facilities to operate as closely as possible to a break-even basis. Billing rates should be based upon the actual direct costs of operating each of its ARFs. All F&A costs and drug-related costs are to be excluded from the calculation of all ARF rates. Therefore, neither costs related to space nor institutional general and administrative costs are to be included in expenses allocated to the ARFs.

Annually the facility directors review the direct costs of running the facilities.