



Title: Space Management Policy
Effective Date: July 1, 2025
Issuing Authority: Senior Vice President for Finance and Administration
Policy Contact: Director of Grants and Contracts, 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 Management Authority (TMA) 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 June 17, 2025

Appendices

Appendix A: Procedures

As each base year is determined, the TMA room data and building file is 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 it occurs since the Physical Plant Department manages all campus moves and renovations. The survey which includes room use and list of occupants assigned to each room is submitted to building stewards by Accounting on a two-year schedule so 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 TMA system by the Accounting Department. Any questions regarding the space are addressed prior to entering in the TMA 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 changed 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

Appendix C: Department Coding Options

00330 - ACAD COMP
00335 - ACADEMIC COMP/ATL
12180 - ACADEMIC RESOURCE CENTER
00160 - ACCOUNTING
12350 - ADMISSIONS
00140 - ADVANCEMENT
00150 - ARCHITECT
01015 - ART
01230 - ASSOC. PROVOST/UG
00360 - ATHLETICS
00234 - AUX SERVICES
00180 - BENEFITS/PAYROLL ADMIN.
01018 - BIOLOGY
12445 - BSU
12050 - BURSAR
14050 - BUSINESS OFFICE/ATL
00236 - CAFETERIA
12551 - CAREER SERVICES
12470 - CENTER FOR BAPTIST STUDIES
00233 - CENTRAL MAIL
00005 - CHANCELLOR
01030 - CHEMISTRY
01025 - CHRISTIANITY
01300 - CLA/DEAN
13000 - COLLEGE OF CONTINUING AND PROFESSIONAL STUDIES
01410 - COMP SCIENCE
00171 - COMPLIANCE
01125 - CTA
00450 - DEAN OF CHAPEL
00500 - DISTANCE LEARNING
18000 - EDUCATION
18060 - EDUCATION ATLANTA
18020 - EDUCATION CENTERS
18010 - EDUCATION LEADERSHIP

18050 - EDUCATION MACON
18300 - EDUCATION/DE
00050 – ELDERHOSTEL
00040 - ELI
01045 - ENGLISH
09011 - ENGR
09016 - ENGR/BIOMEDI
09015 - ENGR/CORE
09300 - ENGR/DEAN
09012 - ENGR/ELEC &
09013 - ENGR/INDUSTR
09018 - ENGR/INSTRUCTION
09017 - ENGR/MECH &
09019 - ENGR/SUMMER PROG
14400 - ENROLLMENT S
01031 - ENVIRONMENTA
00020 - FINANCE VP
12600 - FINANCIAL AID
14600 - FINANCIAL AID/ATL
19600 - FINANCIAL AID/EXT EDU
12550 - FIRST YEAR EXPERIENCE
01065 - FOREIGN LANGUAGE
21001 - GBCN - ADMISSIONS
21000 - GBCN - MERCER
00110 - GENERAL COUN
00141 - GRAND OPERA HOUSE
00172 - HEALTH & SAFETY
00255 - HEALTH SCIENCES
01085 - HEALTH/PHYS ED
01070 - HISTORY
01170 - HONORS PROGRAM
00025 - HOUSE OF DELEGATES
01290 - IDS
18030 - INFORMATION SYS DEPT
00011 - INSTITUTIONAL EFFECTIVENESS
00045 - INT'L PROGRAMS
00170 - INTERNAL AUD
02000 - LAW
02500 - LAW/ADMISSIO
02060 - LAW/CAREER S
02300 - LAW/DEAN
02010 - LAW/INSTRUCT
02400 - LAW/REGISTRA
02075 - LAW/REVIEW

01160 - LEADERSHIP & COMM. SERV.
02035 - LIBRARY/LAW
12315 - LIBRARY/MAIN
05135 - LIBRARY/MED
14315 - LIBRARY/SWIL
01075 - MATH
05000 - MED
05080 - MED/ADMISSIO
05097 - MED/AHEC
05030 - MED/ANESTHESIOLOGY
05015 - MED/BASIC SC
05085 - MED/COM MED
05300 - MED/DEAN
05020 - MED/FAM MED
05514 - MED/FIN AID
05480 - MED/FINANCE
05010 - MED/INT MED
05055 - MED/MED. ED.
05220 - MED/MHS
05035 - MED/OBGYN
05040 - MED/PATHOLOG
05045 - MED/PEDIATRI
05050 - MED/PSYCHIAT
05057 - MED/RES LAB
05253 - MED/STRATEGIC PLANNING
05060 - MED/SURGERY
15000 - MERC
01450 - MERCER CNTR COMMUN. DEVPT
00210 - MERCER POLICE
01090 - MUSIC
14231 - MEDIA CENTER/ATLANTA
12231 - MEDIA CENTER/MACON
21300 - NURSING/DEAN'S OFFICE
00070 - PBIR
00190 - PERSONNEL
03110 - PHAR/ADMINIS
03350 - PHAR/ADMISSI
03135 - PHAR/CONT ED
03130 - PHAR/DEAN
03122 - PHAR/DRUG IN
03121 - PHAR/GLAXO
03141 - PHAR/NIDA
03120 - PHAR/PRACTIC
03400 - PHAR/REGISTR

03140 - PHAR/SCIENCE
03100 - PHARM/LIBRARY
03000 - PHARMACY
03124 - PHARMACY/CCR
03123 - PHARMACY/CIB
03111 - PHARMACY/P&G
01095 - PHILOSOPHY
00490 - PHY PLANT
00491 - PHY PLANT/ATL
00090 - PHYSICAL ED
01100 - PHYSICS
01185 - POLITICAL SC
00010 - PRESIDENT
00030 - PROVOST
01110 - PSYCHOLOGY
00080 - PURCHASING
19000 - REGIONAL ACADEMIC CENTERS
12400 - REGISTRAR
00550 - RESEARCH & HEALTH AFFAIRS
12510 - RESIDENCE LIFE
01115 - ROTC
01180 - SOCIOLOGY
07130 - SSBE
06130 - SSBE/ATL
12500 - STUDENT AFFAIRS
12070 - STUDENT LOAN OFFICE
14500 - STUDENT SERVICES
01140 - SUMMER SCHOOL/CLA
00331 - TECH SERVICE
00332 - TECH SUPPORT ATLANTA
00333 - TECH SUPPORT MACON
00235 - TELECOM
08000 - THEOLOGY
08300 - THEOLOGY/DEA
00520 - UNIV PRESS
00142 - UNIVERSITY CENTER
00522 - UNIVERSITY COMMONS
00100 - VP ENROLLMENT SERV
00270 - VP HEALTH AFFAIRS
00274 - VP PUBLIC & GOVT AFFAIRS
00334 - WEB MANAGEMENT
00200 - WELLNESS