

# MISSISSIPPI STATE UNIVERSITY™

## Policy and Procedure

### RESEARCH POLICY SERIES POLICY AND PROCEDURE STATEMENT ON DISTRIBUTION OF RECOVERED FACILITIES AND ADMINISTRATIVE COSTS AT MISSISSIPPI STATE UNIVERSITY

#### PURPOSE

The purpose of this policy is to define the method of distribution of facilities and administrative costs (formerly indirect costs) recovered from grants and contracts in the Division of Research and Division of Agriculture, Forestry, and Veterinary Medicine at Mississippi State University.

#### POLICY

Effective April 1, 2010

1. Distribution of facilities and administrative costs

a. Division of Research

44% General Fund

19% Office of Research and Economic Development

37% Generating Unit (department, college, center, institute)

100%

b. Division of Agriculture, Forestry, and Veterinary Medicine\*

i. Mississippi Agricultural and Forestry Experiment Station

50% MAFES

50% Generating Unit (department, college, center, institute)

100%

ii. Mississippi Cooperative Extension Service

50% MCES

50% Generating Unit (department, college, center, institute)

100%

iii. Forest and Wildlife Research Center

50% FWRC

50% Generating Unit (department, college, center, institute)

100%

iv. College of Veterinary Medicine

40% College of Veterinary Medicine

20% Associate Dean CVM

40% Generating Unit (department, college, center, institute)

100%

\* DAFVM pays facilities assessment in lieu of returned overhead to General Fund

2. Projects funded through centers or institutes

The generating unit share of the facilities and administrative costs shall be distributed to the center or institute. For a tenured (or tenure-track) faculty member receiving grant or contract funding through a center or institute, the following shall apply:

- a) Three-fourths of the overhead returned to the generating unit(s) (department, college, center, institute) will be retained by the lead generating unit to compensate for infrastructure and administrative costs. The remainder of the returned overhead will be distributed to the collaborating units.
- b) In instances in which the granting entity does not allow released faculty salary, one-tenth of the overhead returned to the generating unit will be provided to the academic department to compensate for lost faculty time. The remainder of returned overhead funds will be distributed according to the policy established in (a) above.
- c) In some cases units are given extraordinary overhead recovery due to special circumstances associated with that unit (e.g., computing infrastructure at the High Performance Computing Collaboratory). For a unit to merit such consideration it must have approval by the appropriate Director(s), Dean(s), and Vice President(s). In these cases, the extraordinary recovery will be collected prior to determining the final overhead distributions.

For purposes of this policy, a tenured (or tenure-track) faculty member serving in an administrative position in a center or institute (as director, e.g.) shall be treated as an employee of the center or institute so that the departmental share of the overhead on his/her salary remains with the center or institute.

## REVIEW

This policy and procedure will be reviewed every four years or as needed by the Vice President for Research and Economic Development and Vice President for Agriculture, Forestry, and Veterinary Medicine with recommendations for revisions presented to the President.

OP 80.12  
2/28/11

**Submitted by:**

/s/ David R. Shaw 2-21-11  
Vice President for Research &  
Economic Development Date

**Reviewed by:**

/s/ Gregory A. Bohach 2-21-11  
Vice President for Agriculture, Forestry and  
Veterinary Medicine Date

/s/ David R. Shaw 2-21-11  
VP for Research &Economic Development Date

/s/ Lesia Bryant 2-22-11  
Director, Internal Audit Date

/s/ Joan L. Lucas 2-23-11  
General Counsel Date

**Recommend Approval:**

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Vice President for Agriculture, Forestry and  
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/s/ David R. Shaw 2-21-11  
VP for Research &Economic Development Date

/s/ Lesia Bryant 2-22-11  
Director, Internal Audit Date

/s/ Joan L. Lucas 2-23-11  
General Counsel Date

**Approved:**

/s/ Mark Keenum 2-28-11  
President Date

