



OP 80.12: DISTRIBUTION OF RECOVERED FACILITIES AND ADMINISTRATIVE COSTS

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

1. Distribution of facilities and administrative costs:

Awards excluding DOD contracts/subcontracts:

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 Medicine¹

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

¹ DAFVM pays facilities assessment in lieu of returned overhead to General Fund

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%

DOD contracts/subcontracts utilizing the on-campus research rate (48%):

a. Division of Research

42.63% General Fund
18.41% Office of Research and Economic Development
35.84% Generating Unit (department, college, center, institute)
3.12% Research/IT Compliance & Security
100%

b. Division of Agriculture, Forestry, and Veterinary Medicine²

i. Mississippi Agricultural and Forestry Experiment Station

48.44% MAFES
48.44% Generating Unit (department, college, center, institute)
3.12% Research/IT Compliance & Security
100%

ii. Mississippi Cooperative Extension Service

48.44% MCES
48.44% Generating Unit (department, college, center, institute)
3.12% Research/IT Compliance & Security
100%

iii. Forest and Wildlife Research Center

48.44% FWRC
48.44% Generating Unit (department, college, center, institute)
3.12% Research/IT Compliance & Security
100%

² DAFVM pays facilities assessment in lieu of returned overhead to General Fund

iv. College of Veterinary Medicine

38.75% College of Veterinary Medicine
19.38% Associate Dean CVM
38.75% Generating Unit (department, college, center, institute)
3.12% Research/IT Compliance & Security
100%

DOD contracts/subcontracts utilizing the off-campus research rate (27.5%):

c. Division of Research

41.60% General Fund
17.96% Office of Research and Economic Development
34.98% Generating Unit (department, college, center, institute)
5.46% Research/IT Compliance & Security
100%

d. Division of Agriculture, Forestry, and Veterinary Medicine³

v. Mississippi Agricultural and Forestry Experiment Station

47.27% MAFES
47.27% Generating Unit (department, college, center, institute)
5.46% Research/IT Compliance & Security
100%

vi. Mississippi Cooperative Extension Service

47.27% MCES
47.27% Generating Unit (department, college, center, institute)
5.46% Research/IT Compliance & Security
100%

vii. Forest and Wildlife Research Center

47.27% FWRC
47.27% Generating Unit (department, college, center, institute)
5.46% Research/IT Compliance & Security
100%

³ DAFVM pays facilities assessment in lieu of returned overhead to General Fund

viii. College of Veterinary Medicine

37.82% College of Veterinary Medicine

18.91% Associate Dean CVM

37.82% Generating Unit (department, college, center, institute)

5.45% Research/IT Compliance & Security

100%

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.

REVIEWED BY:

/s/ Keith Coble
Vice President, Agriculture, Forestry and Veterinary Medicine

6/1/2022
Date

/s/ Julie Jordan
Vice President for Research and Economic Development

5/27/2022
Date

/s/ Tracey N. Baham
Assistant Vice President, Institutional Strategy & Effectiveness

6/6/2022
Date

/s/ Joan Lucas
General Counsel

6/16/2022
Date

APPROVED:

/s/ Mark E. Keenum
President

7/25/2022
Date