



**OP 56.01 / 61.03 SHARING OF INSTITUTIONAL SUPPORT COSTS BY
SEPARATELY BUDGETED UNITS OF THE DIVISION OF AGRICULTURE,
FORESTRY, AND VETERINARY MEDICINE**

PURPOSE

Mississippi State University (MSU) is a comprehensive land-grant university and thus includes legislatively mandated and separately budgeted units as integral components. As part of MSU, these units provide benefit to and derive support from the university as it fulfills its total comprehensive mission. To increase efficiency, institutional support offices of the separately budgeted units have merged with E&G offices of the university. In sum, a policy is needed to make systematic and equitable the sharing of institutional support costs.

POLICY AND PROCEDURE

The university provides all institutional support costs for academic units. It is expected that separately budgeted and auxiliary units will provide from their resources 100% of their pro rata cost of institutional support functions. Due to the recognized mutually advantageous inter-relationships among teaching, research, and service, 73% of the Division's prorated share of institutional support will be direct payment to the university administration with the remaining 27% of the assessment covered by in-kind support of university functions at various levels.

The calculation of the assessment for DAFVM units will be based upon the model developed in Fiscal Year 2023. The model is to be updated every four years with new data on expenditures, space allocation, building, etc. The assessment for a unit will be used for four fiscal years at which time the Central Assessment model will be updated, and new assessment values computed.

The difference in monetary value between the current assessment and the model developed in Fiscal Year 2023, will be phased in equally over three fiscal years, 2024-2026 (one-third each year).

REVIEW

The model and assessment will be reviewed during fiscal year 2027 for revision in fiscal year 2028 and every four years afterward. The Associate Vice President of Finance and Administration and the Associate Vice President of the Division of Agriculture, Forestry, and Veterinary Medicine will co-lead the review.

REVIEWED BY:

/s/ Keith Coble 11/29/2023
Vice President, Division of Agriculture, Forestry and
Veterinary Medicine Date

/s/ Julie Jordan 11/28/2023
Vice President for Research and Economic Development Date

/s/ David Shaw 11/29/2023
Provost and Executive Vice President Date

/s/ Les Potts 11/29/2023
Interim Vice President, Finance and Administration Date

/s/ Tracey N. Baham 11/29/2023
Associate Vice President, Institutional Strategy & Effectiveness Date

/s/ Joan Lucas 01/11/2024
General Counsel Date

APPROVED BY:

/s/ Mark E. Keenum 03/25/2024
President Date