



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

BRIAN J. WHISTON
STATE SUPERINTENDENT

FOOD SERVICE

**ADMINISTRATIVE POLICY NO. 9
SCHOOL YEAR 2016-2017**

SUBJECT: Indirect Cost Guidance for School Food Authorities (SFAs)

DATE: December 15, 2016

This memorandum includes the most current guidance issued from United States Department of Agriculture's (USDA's) Food and Nutrition Service describing the Federal requirements State agencies and School Food Authorities (SFAs) must comply with in the National School Lunch and School Breakfast Programs, with respect to indirect costs. This guidance provides information on program rules and reflects current federal cost principles in 2 CFR 200 Subpart E.

Indirect cost guidance referenced above may be found online at the USDA website under the [USDA Indirect Cost Guidance](#):

[USDA Policy Memo SP 60-2016](#)

<http://www.fns.usda.gov/sites/default/files/cn/SP60-2016os.pdf>

[Indirect Cost Guidance](#)

<https://www.fns.usda.gov/indirect-cost-guidance>

Questions related to this indirect cost guidance may be directed to the Michigan Department of Education (MDE) Fiscal and Administrative Services unit by phone at 517-373-1073 or e-mail at MDE-SchoolNutrition@michigan.gov. Include Indirect Cost Guidance in the subject line of email.

STATE BOARD OF EDUCATION

JOHN C. AUSTIN – PRESIDENT • CASANDRA E. ULBRICH – VICE PRESIDENT
MICHELLE FECTEAU – SECRETARY • PAMELA PUGH – TREASURER
LUPE RAMOS-MONTIGNY – NASBE DELEGATE • KATHLEEN N. STRAUS
EILEEN LAPPIN WEISER • RICHARD ZEILE

608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909
www.michigan.gov/mde • 517-373-3324