



## Child Nutrition Programs (CNP) Bulletin

June 16, 2021 - Child Nutrition Programs Bulletin No. 5 - Indirect Cost Calculations Template

### Indirect Cost Calculations Template

The Office of Health and Nutrition Services (OHNS) Fiscal and Administrative Team (FAST) is pleased to release an updated Indirect Cost Calculations Guidance for School Food Authorities (SFA). Indirect Costs charged to the Non-profit Food Service Account (NFSA) are required to be calculated and charged with the approved methodology. This template may be used for calculating indirect costs; however, it is not mandatory that SFAs use this template. SFAs may use other avenues for charging indirect costs provided the calculations are done in accordance with the approved methodology and adequate supporting documentation is maintained on file.

#### Benefits

- Includes Indirect Cost Calculation Requirements
- Instructions on How to Calculate Indirect Costs
- Cost Calculation Worksheet for Public and Non-Public SFAs
- Examples of Typical Indirect Costs

The [Indirect Cost Calculations Template](#) and additional guidance is now available for your review on our [website](#).

An SFA does not have to take the maximum allowable amount for indirect costs. However, the SFA cannot exceed their maximum allowable amount. If the maximum allowable amount for indirect costs is exceeded, MDE must require that the SFA reimburse the NFSA for the amount in excess.

Questions regarding Indirect Costs may be directed to the OHNS, Fiscal and Administrative Services, Fiscal Monitoring Unit by email [MDE-Fiscal@michigan.gov](mailto:MDE-Fiscal@michigan.gov) or by calling the Fiscal main office line at 517-241-5380.

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## Contact Us

Email: [MDE-SchoolNutrition@Michigan.gov](mailto:MDE-SchoolNutrition@Michigan.gov)

Nutrition Gateway: The Michigan Department of Education [Nutrition Gateway](#) provides Child Nutrition Program (CNP) agencies a singular system to access annual CNP applications (MEGSplus), monthly claims (MIND) and periodic administrative reviews (GEMS/MARS) through an integrated dashboard and portal.

If you or someone you know is interested in receiving the Child Nutrition Programs News and Updates and Bulletins, visit [Child Nutrition Programs News and Updates Subscription](#).

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1. mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410;
2. fax: (202) 690-7442; or
3. email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

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USDA Civil Rights Complaint Links:

[https://www.ocio.usda.gov/sites/default/files/docs/2012/Complain\\_combined\\_6\\_8\\_12.pdf](https://www.ocio.usda.gov/sites/default/files/docs/2012/Complain_combined_6_8_12.pdf)

<https://www.usda.gov/oascr/how-to-file-a-program-discrimination-complaint>

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Links Used in This Document:

[https://www.michigan.gov/documents/mde/MDE\\_Indirect\\_Cost\\_Calculations\\_Template\\_688170\\_7.xlsx](https://www.michigan.gov/documents/mde/MDE_Indirect_Cost_Calculations_Template_688170_7.xlsx)

[https://www.michigan.gov/mde/0,4615,7-140-66254\\_72817-544741--,00.html](https://www.michigan.gov/mde/0,4615,7-140-66254_72817-544741--,00.html)

<https://mdoe.state.mi.us/gateway/Authentication/LoginClick>

[https://public.govdelivery.com/accounts/MIMDE/subscriber/new?topic\\_id=MIMDE\\_229](https://public.govdelivery.com/accounts/MIMDE/subscriber/new?topic_id=MIMDE_229)