



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

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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](#)

[http://www.fns.usda.gov/sites/default/files/cn/SP60-2016-Indirect\\_Cost\\_Guidance.pdf](http://www.fns.usda.gov/sites/default/files/cn/SP60-2016-Indirect_Cost_Guidance.pdf)

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](mailto:MDE-SchoolNutrition@michigan.gov). Include Indirect Cost Guidance in the subject line of email.

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