

## **FEDERAL FUNDS – Section 14**

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## **SUMMARY OF FEDERAL FUNDS**

All federal funds are subject to applicable state and federal statutes, rules or regulations.

Bureau of Fiscal Services (BFS) policies include the following:

- The Department of Health and Family Services (DHFS) is responsible for establishing policies and procedures to comply with the reporting, timing, and accounting for federal funds under the rules and regulations for each grant (**FEDERAL FUNDS 1.0**);
- Department policy is to maximize non-GPR funding available while at the same time saving GPR. This goal is combined with the need for appropriate legislative oversight of program level changes and unanticipated material variances in federal funds (**FEDERAL FUNDS 2.0**);
- The definition of administrative costs for block grants is contained in **FEDERAL FUNDS 3.0**;
- DHFS policy is to expend funds from the earliest open federal block grant (**FEDERAL FUNDS 3.1**);
- All operating divisions' grant management and the Office of Strategic Finance (OSF) – Grants Management and Federal Relations Section staff will ensure that each grant application includes indirect costs as a budgeted line item BFS will ensure that all indirect costs, when budgeted, as included in the federal claim. Revenue will be credited in accordance with s. 20.435 (8) (pz). (**FEDERAL FUNDS 4.0**)

- The most recent indirect cost negotiation agreement is attached to **FEDERAL FUNDS 4.1.**
- Special procedures for indirect cost rates for Wisconsin Indian tribes are in **FEDERAL FUNDS 4.2.**
- Procedures for calculating & documenting ratios used in contract processing in federal reporting are found in **FEDERAL FUNDS 5.0.**
- The DHFS Data Universal Numbering System (DUNS) number is discussed in **FEDERAL FUNDS 6.0.**