



## ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 14 – Federal Funds 4.2	EFFECTIVE DATE: 11/30/1987
TITLE: Indirect Rates – Wisconsin Indian Tribes	REVISION DATE: 06/27/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

### BACKGROUND

The American Indian tribes of Wisconsin may claim up to their federally approved indirect cost rate when they are allocated or awarded state or federal funds administered by this Department.

A tribe may elect not to claim the full indirect cost rate because it would decrease the funds available for programming. The Department will not increase the amount of an allocation or award to allow for indirect costs; rather, a tribe(s) would be informed of the amount of funds available to them, and they have the option of either:

- using all the dollars for the program **or**
- claiming part or all of their approved federal indirect cost rate.

### POLICY

The Department will use the most recent federally approved indirect cost rate applicable to each Wisconsin tribe. Tribes will be allowed to modify their contracts to reflect a new federally approved indirect cost rate if it has been approved during the current contract period and the subsequent close-out period.

Tribes must file their current federally negotiated **Indian Organizations Indirect Cost Negotiation Agreement** with the Tribal Affairs Office.

In no case will reimbursement be allowed in excess of the federally approved rate.

### CONTACTS

For current approved indirect cost rates:

[Tribal Affairs Coordinator](#)

[Deputy Director, Bureau of Fiscal Services](#)

[Accountant, Cost Allocation and Financial Reporting Section](#)