

LODI UNIFIED SCHOOL DISTRICT

Business and Non-Instructional Operations

Policy 3190

Program Budgeting

Indirect costs are those costs which are not readily identifiable with the activities funded by a single program but are nevertheless incurred for the joint benefit of all programs of the organization. Accounting, auditing, payroll, personnel, budgeting, and purchasing services are examples of services which typically benefit several activities and programs and for which appropriate costs may be attributed to all programs by means of an indirect cost allocation plan. All programs of the district should, to the extent legally and practically possible, bear their fair share of indirect costs.

Policy
adopted: 12/06/77