**Section 2630.114 Suggested Bases for Cost Distribution**

Following are suggested bases for distributing joint costs of central-type services to local government departments or agencies and to projects and programs utilizing these services. The suggested bases are not mandatory for use if they are not suitable for the particular services involved. Any method of distribution can be used which will produce an equitable distribution of cost. In selecting one method over another, consideration should be given to the additional effort required to achieve a greater degree of accuracy.

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| Type of Service | Suggested Bases for Allocation |
| Accounting | Number of transactions processed. |
| Auditing | Direct audit hours. |
| Budgeting | Direct hours of identifiable services of employees of central budget. |
| Buildings lease management | Number of leases. |
| Data processing | System usage. |
| Disbursing service | Number of checks or warrants issued. |
| Employees retirement system administration | Number of employees contributing. |
| Insurance management service | Dollar value of insurance premiums. |
| Legal services | Direct hours. |
| Mail and messenger service | Number of documents handled or employees served. |
| Motor pool costs including automotive management | Miles driven and/or days used. |
| Office machines and equipment maintenance repairs | Direct hours. |
| Office space use and related costs (heat, light, janitor services, etc.) | Square feet of space occupied. |
| Organization and management services | Direct hours. |
| Payroll services | Number of employees. |
| Personnel administration | Number of employees. |
| Printing and reproduction | Direct hours, job basis, pages printed, etc. |
| Procurement service | Number of transactions processed. |
| Local telephone | Number of telephone instruments. |
| Health services | Number of employees. |
| Fidelity bonding program | Employees subject to bond or penalty amounts. |