



**DEPARTMENT OF MENTAL HEALTH
POLICY/PROCEDURE**

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| SUBJECT ALLOCATION OF SALARY COSTS | POLICY NO. 800.04 | EFFECTIVE DATE 10/01/1989 | PAGE 1 of 5 |
| APPROVED BY: Original signed by: ROBERTO QUIROZ Director | SUPERSEDES 400.6 10/01/1989 | ORIGINAL ISSUE DATE 05/25/1989 | DISTRIBUTION LEVEL(S) 1 |

PURPOSE

- 1.1 To establish uniform procedures for the allocation of salary costs to cost centers in which an employee may be assigned on a temporary basis or in which an employee may work overtime.
- 1.2 To ensure that salary costs are not overstated or understated for any one cost center.
- 1.3 To provide instructions for completion of the forms that are to be forwarded to the Accounting Division.
 - 1.3.1 Request for Overtime/Temporary Transfer Hours Adjustment (Exhibit 1)
 - 1.3.2 Schedule of Overtime/Temporary Transfer Hours Adjustment (Exhibit 2)
 - 1.3.3 Validation of Hours Worked (Exhibit 3)

POLICY

- 2.1 When an employee is temporarily assigned to work in a cost center other than the cost center in which he/she is permanently assigned, the employee's time worked in the temporary cost center will be reported to the Accounting Division in the manner herein described.
- 2.2 For purposes of this policy, employees are considered to be on temporary assignment when they work in a cost center to which they are not permanently assigned for a period of six-months or less.
- 2.3 When it is determined that the temporary cost center will become the permanent cost center, the immediate supervisor should submit a PERSONNEL ACTION FORM (PAF) to personnel specifying the transfer to the new cost center.



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- 2.4 The Request for Overtime/Temporary Transfer Hours Adjustment and Schedule for Overtime/Temporary Transfer Hours Adjustment forms will be completed for employees who work overtime or have provided services while temporarily assigned to other cost centers. These forms will be initiated by the Manager for whom the employee is permanently assigned. Completed forms must be submitted to the Accounting Division within 10 days following the end of the month.
- 2.5 The Accounting Division will compute and allocate the salary costs to the cost center using the information provided in the Request and Schedule of Overtime/Temporary Transfer Hours Adjustment.

PROCEDURE

3.1 Reporting Criteria

- 3.1.1 For each month, the cost center manager (to whom the employee is permanently assigned) will identify which employees are working overtime or on a temporary basis in another cost center. This should include Section 170 employees.
- 3.1.2 Those employees who work overtime or on a temporary basis in another cost center (identified in 3.1.1 above) will be required to have a Verification of Hours Worked form (Exhibit 3) for each cost center worked other than their permanent cost center. These forms, along with the timecard, will be submitted to the manager responsible for signing the timecards.
- 3.1.3 Upon making this determination, the cost center manager will complete the Request for Overtime/Temporary Transfer Hours Adjustment and the accompanying Schedule of Overtime/Temporary Transfer Hours Adjustment. The basis for completion of the Overtime/Temporary Transfer Hours Adjustment will be the Verification of Hours worked form (Exhibit 3).
 - 3.1.3.1 These forms will be submitted to the Accounting Division within 10 days following the end of the reporting month.



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3.1.3.2 The cost center manager will not be required to establish salary costs; the costs will be determined by the Accounting Division based on official County payroll data.

3.2 Forms Completion

3.2.1 REQUEST FOR OVERTIME/TEMPORARY TRANSFER HOURS ADJUSTMENT

This form is completed by filling in the blanks as follows:

FROM: The name and address of the manager who supervises the cost center. The manager shown should correspond to the listing in the official DMH Organizational Table and Management Reporting Roster. A copy of this roster can be obtained by contacting the Accounting Division at (213) 738-4705.

PAY PERIOD: The dates within the pay period(s) reported.

COST CENTER: The name/description of the cost center.

COST CENTER NUMBER: The cost center to which the employee is permanently assigned. Cost centers used must be identified on the official DMH cost center listing. Questions regarding which cost center to use may be directed to the Expenditure Accounting Section at (213) 738-4753.

3.2.2 SCHEDULE OF OVERTIME/TEMPORARY TRANSFER HOURS ADJUSTMENT

This form is found on the reverse side of the Request for Overtime/Temporary Transfer Hours Adjustment. It is completed by filling in the blanks as follows:



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EMPLOYEE NUMBER: The employee number as indicated on employee's time card.

EMPLOYEE NAME: The employee's first and last name.

OTHER COST CENTER WORKED IN (NAME): The name/description of the cost to which the employee was temporarily assigned.

OTHER COST CENTER WORKED IN (NUMBER): The number of the cost to which the employee was temporarily assigned.

HOURS (Base Rate): The number of hours worked in the cost center to which the employee was temporarily assigned at the base rate.

HOURS (Premium Rate): The number of hours worked at the premium rate (hours that are paid at a rate other than base rate or standby rate.)

HOURS (Stand-by): The number of hours worked that will be paid at the standby rate.

3.2.3 VALIDATION OF HOURS WORKED

This form is completed by filling in the blanks as follows:

DATE: Date the form is completed.

TO: The name of the cost center manager who is responsible for signing the employee's timecard.

FROM: The name and address of the manager who supervises the cost center to which the employee is temporarily assigned.

PAY PERIOD: The dates within the pay period or periods being reported.



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- COST CENTER:** The name/description and cost center number.
- EMPLOYEE NUMBER:** The employee number as indicated on the employee's timecard.
- ITEM:** The employee item number as indicated on the employee's timecard.
- PERIOD END:** The ending date of the pay period being reported.
- TOTAL HOURS WORKED:** Total hours worked by the employee in the temporary cost center. This number should correspond with the hours reported in the columns to the left.
- EMPLOYEE'S SIGNATURE:** The employee's signature indicating the employee agrees with the reported information.
- SUPERVISOR'S SIGNATURE:** The temporary cost center Supervisor's signature indicates that the hours reported are correct.

AUTHORITY

County of Los Angeles Auditor-Controller Cost Accounting Manual, Chapter IV, Standards; Section A, General Standards; Section B.1, Cost Classification, Accounting, and Accounting Documentation Standards.

ATTACHMENTS

1. [Request for Overtime/Temporary Transfer Hours Adjustment Memo](#)