9213.2 ILLUSTRATION (a)

(Revised 04/2024)

ALLOCATION OF PERSONAL SERVICES COSTS

FOR THE FISCAL YEAR ENDING JUNE 30, 20XX1/

Table to reflect Direct Hours and Personal Services costs by Programs

1. Determine the hours charged to each program.
2. Determine the percentage of direct hours charged to each program to the hours charged to all programs.
3. Use the percentages in b above to allocate the unit's personal services costs.
4. After the personal services costs of all units are allocated, total the costs charged to each program. Determine percentages of each program to total costs for all programs including administration.

1/ Allocation may be made as often as the department desires, with a minimum of once a year at year-end.

2/ Personal services costs are the actual amount paid for personal services and staff benefits.

3/ Unit 2 personnel do not keep time sheets since their time is spent on one program.

4/ Units 5 & 7 are combined because their salary mix is the same.