

## **4.02 PERSONNEL SERVICES**

### **MAJOR OBJECT 100 - PERSONNEL SERVICES**

This major object is used to report salaries and wages, payments toward various benefits, and training received by the employees of the D&A Program. BDAP will participate in employee salaries and benefits up to the maximum as designated under the classification and compensation plan as approved by the county or governing SCA body and DOH. BDAP will not participate financially in any portion of salaries or benefits that are in excess of the level approved by DOH.

Employees working for two or more programs, such as D&A Programs and also MH/MR Programs, should have their salaries and benefits pro-rated between the programs. Likewise, employees who are charged against more than one funding source, such as against federal funds and state funds, should have their salaries and benefits paid in accordance with Section 3.08 - Cost Allocation. The minor objects are defined below:

#### **111 - ADMINISTRATIVE SALARIES**

This category should include all wage and salary costs of part-time and full-time employees who render their services within the administrative section.

Administration is defined as general managerial functions or activities which are supportive to, but not an intrinsic part of the provision of direct services. Administrative functions or activities include: executive supervision, personnel management, accounting, auditing, legal services, purchasing, billing, community board activities, activities associated with management information systems (does not include maintenance of individual client case records), and clerical activities which are supportive to these administrative functions or activities.

#### **112 - ADMINISTRATIVE BENEFITS**

This category should include only the employer's share of benefit costs incurred on behalf of all part-time and full-time employees who render their services within the administrative section. Included under Administrative Benefits are such items as social security contributions, retirement, employee health, life and other insurance plans, and worker's compensation.

#### **121 - CLIENT-ORIENTED SERVICE SALARIES**

This category should include the salaries and wages of all part-time and full-time employees who perform client-oriented services or client support services, and includes Case Management (screening, assessment and intensive case management) salaries and wages as well. Clerical activities that provide direct support to the program activity are to be reported as direct costs of the program activity. Clinical and program supervision associated with direct client care is to be considered a direct program expense. Staff time associated with such supervision should be allocated among, and reported within, program activities as a direct program expense.

#### **122 - CLIENT-ORIENTED SERVICE BENEFITS**

This category should include the employer's cost of benefits incurred on behalf of all part-time and full-time employees who perform client-oriented services or client support services. Included under Client-Oriented Service Benefits are items such as social security contributions, retirement, employee health, life and other insurance plans, and worker's compensation.

### 131 – STAFF DEVELOPMENT

This category covers development and training both within the facility and outside the facility. Expenses incurred for in-house development might consist of: meetings or seminars held at the facility, books, videos, other training tools or equipment. Examples of training or development received outside the facility might be special courses, conferences, and training sessions by an outside agency. Only those staff development and training activities (administrative, technical, clerical) that are essential for the continuation or improvement of the program are eligible for State participation. Any activities in question should be cleared through the appropriate BDAP office.

This category does not include travel by staff to these developmental activities; such costs would be recorded under minor object 312 - STAFF TRAVEL.