I. POLICY ON RECORDING DIRECT LABOR CHARGES

Reports reflecting the distribution of activity must be maintained for all staff members. Reports must meet the following standards:

1. The reports must reflect an after-the-fact determination of the actual activity of each employee.
2. Each report must account for the total activity for which staff are compensated and which is required in fulfillment of their obligations to the organization.
3. The reports must be signed by the individual staff person and contain a statement that the distribution of activity represents a reasonable estimate of the actual work performed by the person during the periods covered by the reports.
4. The reports must be prepared monthly.

Additional Related Policies:
TNI Accounting Policies and Procedures for Administration of Assistance: Procurement Policy (Policy 1-113)


TNI Accounting Policies and Procedures for Administration of Assistance: Reporting Policy (Policy 1-118)

TNI Accounting Policies and Procedures for Administration of Assistance: General (Policy 1-111)

TNI Accounting Policies and Procedures for Administration of Assistance: Conflicts of Interest Policy (Policy 1-120)
### Policy Approved Changes

<table>
<thead>
<tr>
<th>Prev. Policy No.</th>
<th>New Policy No.</th>
<th>Date of Change</th>
<th>Description of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-111 Rev 1</td>
<td>1-119 Rev 1.1</td>
<td>3-10-12</td>
<td>Larger policy split into individual policies. Updated format.</td>
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<td>1.2</td>
<td></td>
<td>7-30-12</td>
<td>Change “SOP” to “Policy” in Related Policies</td>
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