



Policy TITLE:	Accounting Policies and Procedures for Administration of Assistance Agreements: Policy on Recording Direct Labor Charges
Policy NO.:	1-119
REVISION NO:	1.1
Program	Administration and Support

Committee Approved Date:	NA
Policy Committee Reviewed Date:	7/30/2015
TNI Board of Directors Endorsed Date:	NA
POL Effective Date:	7/30/2015

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: Property Management and Control Policy (Policy 1-117)

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

Revision No.	Effective Date	Description of Change
0	11-6-06	
1.1	3-10-12	Larger policy split into individual policies. Updated format.
1.2	7-30-15	Change "SOP" to "Policy" in Related Policies