

State of Alaska
Department of Labor and Workforce Development

Divisions: Alaska Workforce Investment Board (AWIB) Employment and Training Services (DETS)	Policy: 07-531.1
Subject: Time Charging	Pages: 4
Reference: AAM 230.030 Distribution of Payroll Costs ; AAM 260.20 Timesheet Standard Elements ; 20 CFR Chapter V, Employment and Training Administration ; Federal Regulations 2 CFR 200, Uniform Administrative Requirements .	Effective: 8/14/2017 Revised: 8/22/2020
Approved:  _____ Louise Dean, Executive Director, AWIB	8/25/2020 _____ Date
Approved:  _____ Patsy Westcott, Director, DETS	8/25/2020 _____ Date

1. Parties Affected

This policy applies to the Alaska Workforce Investment Board (AWIB) and Division of Employment and Training Services (DETS) staff, and subrecipients of public funds from AWIB/DETS.

2. Background

Accurate timekeeping is a critical administrative requirement and must be categorized according to the type of work performed. The time charging matrix in this policy provides a list of activities that are considered either program or administrative. Administrative activities are generally associated with accounting, budgeting, payroll and procurement, and program activities are generally associated with the work to deliver program services to the public.

3. Policy

Subrecipients of public funds and AWIB/DETS staff are responsible for properly classifying administrative and program activities when working on a project or fund source. They must:

- a) prepare and account for program and administration costs in accordance with this policy;
- b) ensure that budget limitations are not exceeded; and
- c) return funds for unallowed program or administration costs.

Payroll - Subrecipients of funds and AWIB/DETS staff are responsible for monitoring and ensuring accuracy of payroll costs when charging to public funds administered by AWIB/DETS.

Each employee must maintain a time sheet with positive time keeping by recording the actual time worked per funding source, rather than a budgeted estimate or distribution percentage. Employees must record on their time sheets the amount of time spent working per day, per pay period, and by funding source for administration and program activities. Timesheets must be prepared at least monthly and include both the employee and supervisor signatures.

4. Definitions

- a) **Time sheet** is a type of personnel activity report that summarizes hours worked in specified program areas or collocation codes.
- b) **Positive time keeping** is the recording of time spent on administrative or program activities as it relates to each funding source during the work period.
- c) **Program costs** include costs associated with the operation of a subaward from AWIB/DETS that are not administration costs.
- d) **Subaward** is all of the documents included in the contractual agreement between AWIB/DETS and a publicly funded subrecipient under an AWIB/DETS job training program and includes Reimbursable Services Agreements (RSAs) with other state agencies where funds are provided for services to the public.

Time Charging Matrix		
P - Activities charged to program		
A - Activities charged to administration		
P/A - Activities may be charged to either program or administration. The decision is dependent on whether staff is conducting the task based from a program, or administrative/financial perspective.		
Activities - The activities are not limited to those solely described in this chart		
Administrative Functions/ Budgets	Accounting, budgeting, financial and cash management functions	A
	Prepare subaward agreements and/or Request for Service Agreements (RSAs)	P/A
	Purchasing goods and services required for administrative functions of the program i.e. rental or purchase of and maintenance of office space, equipment, utilities, office supplies, and postage	A
	Property management functions	A
	Personnel management functions	A
Audit, Reviews, Investigations & Incident Reports	Activities associated with audits including coordinating the resolution of findings arising from audits, reviews, investigations and incident reports	A
Due Diligence	Conducting due diligence reviews	A
Fiscal Agent	Performing fiscal agent responsibilities	A
Funding	Determining funding allocations	A
Program and Financial Close-outs	Preparing and finalizing program close-out reports	P

	Analyzing case management reports against final progress reports	P
	Preparing and finalizing financial close-out reports	A
	Reconciling and providing financial close-out	A
Legislation/ Statutes/Regulations	Providing a legislative body with information on program performance, outcomes, employment statistics, job listings, demand occupations, etc.	P
	Providing a legislative body with information on financial costs and outcomes	A
	Writing, reviewing, analyzing legislation, statutes and regulations; issuing regulatory notifications to the public	P/A
Legal Services	Conducting legal services functions	A
Monitoring/Evaluation/ Incident Reporting	Evaluating monthly, quarterly and annual program performance and assessing compliance	P
	Evaluating monthly, quarterly and annual financial performance	A
	Addressing findings arising from monitoring, reviews, investigations and incidents	P/A
	Performing oversight and program monitoring responsibilities	P
	Performing oversight and financial monitoring responsibilities	A
Meetings/Improvement Activities/Personnel Duties	Meeting with partner agencies or other groups for coordination of services to the public	P
	Researching grant opportunities	P/A
	Conducting continuous improvement activities	P/A
	Participating in management meetings, AWIB activities, DETS meetings	P/A
	Supervision related tasks including conducting performance evaluations, recruitment	P/A
	Participating in hiring committees	A
Payroll	Performing activities associated with payroll	A
Payments	Reviewing and approving invoices, request for payment, and financial reports	A
Policies and Procedures	Creating or revising policies and procedures that govern program and/or administrative activities; including issuing notifications to the public	P/A
Program Services	Preparing for and providing program training to staff	P
	Creating program applications, forms, and tools for staff	P
	Conducting data validation	P
	Processing customer satisfaction surveys	P
	Delivering program services to customers	P
	Providing information on program services to participants or the public including employment statistics, job listings, demand occupations, performance and program cost information on eligible training providers, youth activities, education activities, supportive services, unemployment insurance claim information, etc.	P

Equal Opportunity Employer/Program
Auxiliary aids and services are available upon request to individuals with disabilities

Reporting	Preparing, reviewing or approving program statistical or summary reports	P
	Preparing, reviewing or approving financial reports	A
Subaward Related Tasks	Preparing and negotiating subaward scope of work and project activities and amendments to the scope of work	P
	Preparing and negotiating the subaward budget and/or negotiating amendments to the budget	A
	Determining no-cost extension of a subaward	P/A
	Preparing award and denial notifications to subaward applicants	P/A
	Processing the subaward or subaward amendment	A
	Preparing advertising and public information notices for the subaward solicitation and awards	P/A
	Providing technical assistance throughout the solicitation process	P/A
	Reviewing subaward proposals and participating in review panels	P/A
System Development/Support/Purchase/Maintenance	Performing help desk related functions and providing support to staff and the public	P
	Performing program tasks related to system purchase, development and maintenance of systems	P
	Developing systems and procedures required for administrative functions	
	Purchasing of information systems related to administrative functions i.e. personnel, procurement, purchasing, property management, accounting, and payroll systems including the purchase, systems development and operating costs of such systems	A
Technical Assistance	Creating program or financial advisories	P/A
	Providing technical assistance to staff and subrecipients on matters affecting program related activities	P
	Providing technical assistance to staff and grant recipients on matters related to accounting or financial management systems	A
Travel	Administrative activities related to travel incurred for the official business in carrying out activities of the program	A