

Youth DET Contract Policy 12 – Tracking WIOA Youth Funded Positions

The purpose of this policy is to develop a standard for tracking and reporting payroll costs associated with WIOA funds. The focus is to make sure strong internal controls exist for the reporting of salaries and wages to ensure that the payroll charged to the grant match actual time spent.

Time distribution records must be maintained for all employees whose salary is paid in whole or in part with the federal funds. Payroll allocations cannot be based on budgeted distributions alone. Rather, allocations of salaries and wages need to be supported by actual hours worked.

On a quarterly basis providers must reconcile the employee's actual time (per timesheet) to the salary being charged to the program. If actual time worked differs from the budgeted allocations, adjustments should be made so the final amount charged to the program is accurate and appropriately allocated. Timesheets along with the documentation for the payroll will be kept on-site by providers.

Attached is a sample timesheet to be used. If the provider wants to use another timesheet, the provider must submit the timesheet to their contract manager for approval.

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Employee Name: _____
 Employee Id: _____
 Pay Period: _____ Hours: _____
 Start Period End Period

Project	10/ 2	10/ 3	10/ 4	10/ 5	10/ 6	10/ 7	10/ 8	10/ 9	10/1 0	10/1 1	10/1 2	10/1 3	10/1 4	10/1 5
WIO A	■						■	■						■
Othe r	■						■	■						■

Employee Signature: _____

Date

Supervisor Signature: _____ Date _____