

Time and Effort Documentation

Effective Date: 07/01/2017

Responsibility

Grant recipients are required to account for the staff time charged to BWSR grants in order to track the expenditure of grant funds and match to ensure the use of the funds is consistent with applicable State and BWSR requirements. Accounting for staff time is important for budgeting, planning, and reporting.

Recipients of BWSR grants may use one of two options for tracking staff time charged to grants:

1. Direct time tracking.
2. Personnel activity reports (PARs) or the equivalent that constitute after-the-fact determinations of grant activities. Activity reports must be prepared and signed at least semiannually by the employee.

BWSR reserves the right to request additional documentation that accounts for all of the employee's time during the period that staff time is actually charged to the grant. Staff time not charged to the grant does not need to be itemized by activity and can be summarized in an all-inclusive "Other" category of internal accounting systems.

As of January 1, 2015, BWSR will not accept position descriptions to account for staff time charged to BWSR grants.

Required Elements

Staff time charged to BWSR grants must be tracked or accounted for as it is reported in eLINK, at two levels:

- **Grant.** When tracking staff time, grants must be identified by grant title in order to distinguish the grant from others administered by the organization (for example, FY15 NRBG - Local Water Management, FY16 SWCD Local Capacity Services, or FY15 Clean Water Fund Targeted Watershed followed by the project or program title). BWSR recommends a naming configuration consistent with the Grant Title in eLINK.
- **Eligible eLINK Activity Category,** including the following:
 - Administration/Coordination
 - Education/Information
 - Inventory/Mapping
 - Monitoring/Data Collection
 - Planning and Assessment
 - Project Development
 - Regulations/Ordinances/Enforcement
 - Technical/Engineering Assistance

Additional Requirements of Time and Effort Documentation

Charges for staff time must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control that provides reasonable assurance charges are accurate, allowable, and properly allocated.
- Be incorporated into the official records of the grantee:
- Be maintained for all employees whose time is being charged to the grant.

Staff time contributed as match must be documented, quantifiable, and able to be distinguished from staff time charged or used as match elsewhere. Best practice is to document staff time used as match by grant title and activity. BWSR monitors the accuracy and allowability of staff time contributed as match.

Examples of Time and Effort Documentation

BWSR provides two direct time tracking system templates and two personal activity reports (PAR) templates to assist grantees in documenting the time and effort they charge and report to BWSR grants. The templates are provided as examples and grantees are not required to use the templates. Grantees may develop their own time tracking systems or PARs in accord with BWSR policy and guidance.

Example 1: Direct Time Tracking

Direct time tracking is recording hours spent on a BWSR grant on a daily basis, as shown in figures 1 and 2 below.

This spreadsheet template shown in figure 1 below (or [download .xlsx file from BWSR's website](#)) records the hours per day an employee (identified at the top of the sheet) dedicates to each of several BWSR grants during a bi-monthly pay period. Individual BWSR grants are identified and time is tracked to the Activity Category within those grants. Grants and activities are listed in rows, and hours tracked in columns. The template links each employee's sheet to a summary sheet within the workbook that automatically calculates the amounts charged to grants for all employees.

The bi-weekly spreadsheet template shown in figure 2 below (or [download .zip file from BWSR's website](#)) arranges the grants and activities where daily hours are assigned to in columns (across the top of the spreadsheet) rather than in rows. This template differs from the previous template in tracking the time of individual employees in separate workbooks rather than in separate tabs in the same workbook. Hours are summarized per employee, and multiplied against the billing rates of those employees, to calculate amounts charged to grants.

A database can also be used to track time. The advantage of a database is it can be configured to track time at several levels beyond grant and activity. Depending on the program or project, a database can also be configured to automatically assign an employee's activities to the grant funding them.

Figure 1: Bi-Monthly Time Tracking System, Grants and Activities in Rows.

Stormy County/SWCD		Bi-Monthly Time Record														
Calendar Year 20XX		Employee Signature: _____										Date: _____				
Employee: _____		1-Jan	2-Jan	3-Jan	4-Jan	5-Jan	6-Jan	7-Jan	8-Jan	9-Jan	10-Jan	11-Jan	12-Jan	13-Jan	14-Jan	15-Jan
Other...																
Other...																
Other...																
Other...																
FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
Other...																
Other...																
Other...																

Figure 2: Bi-Weekly Time Tracking System, Grants and Activities in Columns

XXXXXX		20XX											
Name: XX		Title: XXX				Hourly Billing Rate: \$0.00							
Bi-Week Beginning:	Non Grant					FY XX Local Water Management				FY XX Wetland Conservation Act			
12/28/2014	Sick Hours	Vacation-PTO Hours	Board	Admin	Other	Activity Category 1	Activity Category 2	Activity Category 3	Activity Category 4	Activity Category 1	Activity Category 2	Activity Category 3	Activity Category 4
Sunday													
Monday													
Tuesday													
Wednesday													
Thursday													
Friday													
Saturday													
Sunday													
Monday													
Tuesday													
Wednesday													
Thursday													
Friday													
Saturday													
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Signature: _____						Date: _____							

Example 2: Personnel Activity Report (PAR)

The second option for accounting of staff time charged to BWSR grants is a personnel activity report or PAR. Like direct time tracking, a PAR is an after-the-fact determination of the time charged to BWSR grants. The only difference between the two options is that, while a direct time tracking system records time on a daily basis, a personnel activity report records time at some greater interval after the fact. BWSR requires PARs be filled out at least semiannually, but it is recommended to be done on a monthly basis, per the following examples.

Figure 3: Personnel Activity Report, Activity Only

Personnel Activity Report			
LGU: <u>Stormy County/SWCD</u>		Employee: <u>June Smith</u>	
Reporting Period: <u>October 1-31, 2014</u>		Title: <u>Clean Water Specialist</u>	
Program/Grant	Activity Category	Number of Hours	Distribution of Time
FY 15 WCA	Administration/Coordination	56.00	30%
FY 15 WCA	Technical/Engineering Assistance	75.00	41%
FY 15 WCA	Project Development	10.00	5%
FY 15 Conservation Delivery	Administration/Coordination	12.00	7%
Other Activities		15.00	8%
Leave		8.00	4%
General Administration		8.00	4%
		Total:	184.00
			100%
<i>I hereby certify this report is an after-the-fact determination of total activities and actual time expended for time period indicated.</i>			
Employee Signature: <u>June Smith</u>		Date: <u>11/5/2014</u>	

In this first example of a PAR above (or [download .xlsx document from BWSR's website](#)), the employee records the time he/she is charging to BWSR grants on a monthly basis, and assigns it as required to both the name of the grant (for example, FY 15 WCA, FY 15 Conservation Delivery, etc.) and the Activity Category (i.e., Administration/Coordination, Technical/Engineering Assistance, etc.). The PAR has a signature block for the employee to certify to the time reported. The PAR also includes rows for the hours not being charged to BWSR grants, but may be included in a billing rate calculation: leave hours (vacation, holidays, or sick) and general administration hours. (General administrative hours are *not* the hours directly charged to the "Administration/Coordination" of the grant itself.) It accounts for all of the employee's time during the month by documenting time dedicated to "Other Activities" not related to BWSR grants.

This second example of a PAR below records all of the information in the first example in a slightly different format (or [download .xlsx document from BWSR's website](#)). It adds space for a description of the activity performed, information that can be useful for submitting narratives of grant activities for the annual report required on the grant. Other data can be recorded on a PAR, such as the eLINK elements of Activity Subcategory or Practice Number and Name, but the expenditures on the grant reported in eLINK must be aggregated to the Activity Category level and assigned to a specific grant.

Both examples of PARs report time not only in number of hours, but also as percentages of the whole. Number of hours are necessary for calculating the cost of staff time, but percentages can be useful for budgeting or planning purposes. Budget estimates do not qualify as support for staff time charged to BWSR grants.

Figure 4: Personnel Activity Report, Activity + Description

Personnel Activity Report			
LGU: <u>Stormy County/SWCD</u>		Employee: <u>June Smith</u>	
Reporting Period: <u>October 1-31, 2014</u>		Title: <u>Clean Water Specialist</u>	
Grant	Percent of	Description of Activities	Hours
FY 15 LWM	40%	Education/Information	30.00
		Held water quality seminar	
		Monitoring/Data Collection:	34.00
		Sampled surface water	
		Administration/Coordination:	10.00
		Wrote budget	
		<i>Total:</i>	<i>74.00</i>
FY 15 SSTS	29%	Education/Information	20.00
		Provided article for newsletter on septic systems	
		Regulations/Ordinances/Enforcement:	20.00
		Gathered landowner regulatory requirements	
		Administration/Coordination:	14.00
		Issued Permits for new septic systems	
		<i>Total:</i>	<i>54.00</i>
	0%		
Other Activities	11%		20.00
Leave	9%		16.00
General Administration	11%		20.00
Total Hours			184.00
<p>I have performed the above duties as described and the hours recorded are an accurate reflection of time expended during above time period.</p> <p>Employee Signature: <i>June Smith</i> Date: <i>11/5/2014</i></p>			

History

Description of revisions	Date
Revised format; minor text changes for clarity.	7/1/2017