

Time and Effort Documentation

Updated August 17, 2016

Grant recipients are required to account for the staff time charged to BWSR grants. Accounting for staff time by grant is important to maintain the identity of grant funds. Accounting for staff time by activity is important for budgeting and planning purposes, and for grant reporting.

Policy

Effective for grant agreements executed after January 1, 2015, BWSR will not accept position descriptions to account for staff time charged to BWSR grants. To document staff time, grant recipients may use one of two options:

1. Direct time tracking supported by a system that accounts for 100% of an employee's time.
2. Personnel activity reports (PARs) or the equivalent that constitute after-the-fact determinations of grant activities, and that account for 100% of an employee's time. Activity reports must be prepared and signed at least semiannually by the employee.

The requirement to account for 100% of an employee's time applies only during the period that staff time is actually charged to the grant. Staff time not charged to the grant need not be itemized by activity, but can be summarized in an all-inclusive "Other" category.

Required Elements

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

- **Grant**
 - Grants must be identified by grant program and fiscal year. For example, the FY 2015 Local Water Management program portion of the Natural Resources Block Grant [NRBG], the FY 2015 General Services program portion of the Conservation Program and Operations Grants [CPOG], or a FY 2015 competitively awarded, Clean Water Fund grant.
- **Activity Category**
 - Activity Categories include Administration/Coordination, Education/Information, Planning and Assessment, Project Development, and 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 that the charges are accurate, allowable, and properly allocated.
- Be incorporated into the official records of the LGU:
 - The amount of time that is recorded on a direct time tracking system or PAR must be the same amount of time that is entered into the LGU's official payroll system.
- Account for 100 percent of an employee's time (during the period that staff time is actually charged to the grant).

- Be maintained for all employees whose staff time is being charged to the grant, and also for all employees whose staff time is being used as match.

Examples of Time and Effort Documentation

BWSR provides two direct time tracking system templates and two PAR templates on this website to assist LGUs in documenting the time and effort that they charge and report to BWSR grants. The templates are provided as examples only. LGUs are not required to use these templates. LGUs may develop their own time tracking systems or PARs in accord with BWSR policy and guidance.

Direct Time Tracking

Direct time tracking is recording hours that are spent on a BWSR grant on a daily basis.

Figure 1: A 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															
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FY XX Grant	Activity Category 1															
	Activity Category 2															
	Activity Category 3															
	Activity Category 4															
Other...																
Other...																
Other...																

This spreadsheet template ([download .xlsx file from BWSR’s website](#)) records the hours per day that 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 tracked to the Activity Category within those grants. Grants and activities are listed in rows, and hours tracked in columns. This template links each employee’s sheet to a summary sheet within the workbook that automatically calculates the amounts charged to grants for all employees.

Figure 2: A 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			
01/01/20XX	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: _____							

This bi-weekly spreadsheet template ([download .zip file from BWSR’s website](#)) in this example arranges the grants and activities that daily hours are assigned to in columns (across the top of the spreadsheet) rather than in rows. The template provided on the website 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 that 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 that is funding them.

Time must be reported in hour increments. Smaller increments are allowed.

Personnel Activity Report

The second option for accounting for 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 that PARs be filled out at least semiannually.

Figure 3: Personnel Activity Report, Activity Only

Personnel Activity Report		
LGU: <u>Stormy County</u>		Employee: <u>June Smith</u>
Reporting Period: <u>January 1 to June 30, 20XX</u>		Title: <u>Technician</u>
Program/Grant	Activity Category	Number of Hours
FY XX Wetland Conservation Act	Administration/Coordination	40.00
FY XX Wetland Conservation Act	Regulations/Ordinances/Enforcement	120.00
FY XX Local Water Management	Administration/Coordination	320.00
Other Activities		444.00
Leave		85.00
General Administration		35.00
Total:		1,044.00
<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>7/2/20XX</u>

In this first example of a PAR ([download .xlsx document from BWSR's website](#)), the employee records the time that she is charging to BWSR grants, and assigns it as required to both the name of the grant (for example, FY 15 Wetland Conservation Act, 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 that are not being charged to BWSR grants, but that 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 that are directly charged to the "Administration/Coordination" of the grant itself.) It accounts for 100 percent of the employee's time during the period that staff time is actually charged to the grant by documenting "Other Activities" not related to BWSR grants.

Figure 4: Personnel Activity Report, Activity + Description

Personnel Activity Report		
LGU: <u>Stormy County</u>		Employee: <u>June Smith</u>
Reporting Period: <u>January 1 to June 30, 20XX</u>		Title: <u>Technician</u>
Grant	Description of Activities	Hours
FY XX Local Water Management	Education/Information	40.00
	Held water quality seminar	
	Monitoring/Data Collection:	540.00
	Sampled surface water	
	Administration/Coordination:	65.00
	Wrote budget	
	<i>Total:</i>	<i>645.00</i>
FY XX Septic Treatment Systems	Education/Information	30.00
	Provided article for newsletter on septic systems	
	Regulations/Ordinances/Enforcement:	160.00
	Gathered landowner regulatory requirements	
	Administration/Coordination:	32.00
	Issued permits for new septic systems	
	<i>Total:</i>	<i>222.00</i>
Other Activities		106.00
Leave		51.00
General Administration		20.00
Total Hours		1,044.00
I have performed the above duties as described and the hours recorded are an accurate reflection of time expended during above time period.		
Employee Signature: <u>June Smith</u>		Date: <u>7/2/20XX</u>

This second example of a PAR records all of the information in the first example in a slightly different format ([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 that are reported in eLINK must be aggregated to the Activity Category level and assigned to a specific grant.

Summary of Changes for FY2017:

- EDITED language to clarify what is meant by the requirement to "account for 100% of an employee's time," which applies only during the period that staff time is actually charged to the grant; no change to policy.
- EDITED Personnel Activity Reports (PARs) for updated functionality.