

# Best Practice: Time Tracking

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We recommend that you track the time that your employees contribute to each grant on an hourly basis (thus, number of hours contributed to Local Water Management, to General Services, to a competitive grant, etc.), but there are other ways to document employee time that may work better with your existing systems. For example:

- Your position description could state a reasonable percentage of time spent on a grant, and that percentage could be verified by an absolute record of hours worked by employee. That is: if the PD says that a given employee spends 30% of her time on the activities associated with a grant, and time records show that that employee worked 1,920 hours in a fiscal year, then you could charge  $.30 * 1,920 (= 576 \text{ hours})$  of that employee's hours to the grant. **(Only the hours that were actually worked on the grant by the employee can be used in this calculation, not the hours available to work, or the total hours in a year.)**
- Alternatively, you could estimate the time that you will charge to these funding sources and allocate employees' time as such in your financial system, then retrospectively verify and adjust those estimates on a regular basis with actual time tracking.

Grant recipients should implement the system that is most efficient and effective for them, while still providing the assurance that BWSR funds have been used as reported, and for the purposes stated in the grant agreement.

## Examples

There are two data elements that are essential to track in any accounting of time. They are:

- **Grant:** What is the grant that is funding your effort?
- **Activity:** What are you doing for or on that grant?

Grants should be identified by grant name (for example, the Local Water Management program portion of the Natural Resources Block Grant [NRBG], the General Services program portion of the Conservation Program and Operations Grants [CPOG], or a competitively awarded, Clean Water Fund grants) and fiscal year, and any disbursements from BWSR funds should maintain that identity. (The grant ID field in eLINK may help you to do this.)

The data elements of "Grant" and "Activity" are consistent with the terminology used in BWSR's new eLINK electronic reporting system. They are also the categories used for reporting the expenditure of funds in eLINK. The most refined categorization of actions in eLINK is the Activity Subcategory, which includes individual best management practices or actions. You may find it useful to track expenditures by Activity Subcategories, but, for grant verification purposes, expenditures will be aggregated to the Activity level.

### Example 1: Time Tracking on a Program and Operations Grant

The first example shows how an employee timesheet records the hours charged to a BWSR FY 2013 Conservation Program and Operations grant (Easement Services) during November 2012. The Grant is

identified, and the hours the employee worked are assigned, not only to the Grant, but also to an Activity. In addition to these essential elements, in this example the grant recipient also tracks location: where the employee was engaged in that Activity (at the SWCD office or in the field).

<b>Grant: BWSR CPOG, Easement Services, FY 2013</b>			
Report Period: November 2012			
Timesheet Report			
<b>Employee Name: RS</b>			
<b>Date</b>	<b>Activity</b>	<b>Location</b>	<b>Hours</b>
15-Nov-11	Technical/Engineering Assistance	SWCD	1
17-Nov-11	Administration/Coordination	SWCD	3
22-Nov-11	Education/Information	Field	4
30-Nov-11	Technical/Engineering Assistance	Field	1
<b>Total Hours</b>			<b>9</b>

### Example 2: Time Tracking on a Project-Based Grant

The second example shows how an employee timesheet records the charged to a BWSR FY 2013 competitive (CWF) grant during November 2012. The example is similar to the one above, but adds the elements of Activity Subcategory and a description of the Activity (in this case, the location of the practice or project being worked on). Because this CWF grant has a match requirement that can be met by contributing in-kind hours, the example includes separate columns for hours charged to the grant and hours contributed in match.

<b>Grant: BWSR CWF Grant, FY 2013</b>						
Report Period: November 2012						
Timesheet Report						
<b>Employee Name: RS</b>						
<b>Date</b>	<b>Activity</b>	<b>Activity Subcategory</b>	<b>Description (Optional)</b>	<b>Hours Charged to Grant</b>	<b>Hours Contr. in Match</b>	<b>Total Hours</b>
15-Nov-11	Administration/Coordination			3	3	6
17-Nov-11	Project Development	Bioretention Basin	Jones	5		5
22-Nov-11	Project Development	Bioretention Basin	Smith	3		3
30-Nov-11	Tech./Eng. Assistance	Bioretention Basin	Jones	4	3	7
<b>Total Hours</b>				<b>15</b>	<b>6</b>	<b>21</b>

Again, the most important thing about a time tracking system for verification purposes is that it connects the hours worked and charged to a specific BWSR Grant, identified in the grant agreement by program and fiscal year.