

TOP TIPS FOR:

Capturing and Evidencing Time Spent on Funded Programmes

There are many ways of recording time against funded programmes but it is usually done in one of four ways:

1. A signed calculation of time on a regular (monthly) basis
2. A timesheet
3. Use of the Outlook calendar
4. Attendee register

From an audit point of view the first is the least robust, but has been used by projects and allowed through audits. In many projects a mixture of all four are used, however a system should be designed at the beginning of a project and rigidly adhered to.

Project Managers and Project Staff

Project Managers or staff who spend 100% of their time on projects should not be required to complete timesheets as their role should be written into a project. However, if this is not the case and time recording is required then a signed statement can be used, produced on a periodic basis. Evidence in the form of a diary may be required as a back-up.

For project managers and staff who are split across projects, or spend only part of their time on projects, using Outlook can be an easy way of recording time and allowing a simple and visible way of ensuring that the percentage split of time is correct. Days, part days, hours or part hours should be blocked out and labeled appropriately with the name of the project and the work undertaken and then this should be printed off at the end of each claim period (month/quarter), probably month to view for larger amounts of time or individual days for smaller amounts of time. These should be signed as a true record by the employee and then be placed on file. If the time spent is not obvious within the print-off, these should be highlighted to ensure an auditor can easily identify which time belongs to the project.

The key to time recording is to ensure that ALL time is recorded and the drawback of using an Outlook calendar is that small amounts of time are not so easy to insert (e.g. 15 minutes spent on the telephone). These can be overlooked and this can mount up over the life of a project.

Timesheets

For employees who are spending less time on projects and for individuals who are attending a regular meeting then timesheets could be used as an alternative. Time spent on the project should be inserted on these in the same way and then signed at the end of the claim period.

These also have a drawback as they really only work when an individual completes them as they go through the claim period and can be very useful if an individual is diligent about allocating and recording time spent on the project.

However in reality timesheets are usually completed at the end of the period when requested and once more small amounts of time will be forgotten. In many cases, individuals will use Outlook to complete a timesheet and this defeats the object of having a separate system.

Attendee Registers

For Steering Groups, Board meetings, training sessions and other meetings where a disparate group may come together on an irregular or one off basis then attendee registers can be used to capture the time spent on the project.

These should be created in advance with a list of attendees' names and organisations (if required). The form should also state the name and nature of the meeting, the project associated and the date and duration of the meeting. At a designated point in the meeting the register should be passed around and signed by all attendees. The start of a meeting is not a good time to do this as attendees may arrive late and then not sign the form. An individual within the meeting should be tasked with ensuring that all who attend do actually sign.

In order for registers to be of use, hourly rates will need to have been collected in advance of the meeting as this will save time within the meeting, especially if attendees are not employees and therefore their hourly rates are not available within the company. These hourly rates should be kept on file, inserted in the time recording spreadsheet (see below) and used for the periodic calculation. They should also be reviewed on a regular basis to ensure they are up to date. If hourly rates are not already held for attendees then they should be pre-warned of the requirement so that they may calculate the figure in advance and supply it at the meeting.

These forms should be collected and kept on file.

Calculation and claiming

For each project, a spreadsheet should be produced and this should be broken down by the claim period (month/quarter). The individuals' name, role and time should be inserted into this alongside their hourly rate and this will enable the calculation to be made for the project. A calculation should also be available as to how the hourly rate was arrived at for employees and this should be reviewed as appropriate. Obviously if claims are made for sub-projects under an umbrella programme these should also be separated out or identified within the spreadsheet.

It is not advisable to claim for time that is unsubstantiated at the time of claiming. This can lead to difficulties as individuals may leave or change their jobs making them impossible to contact later and their time impossible to evidence.

This spreadsheet should be printed off on a periodic basis and filed with the timesheets for that period.