

Grant Administration:

Detailed Timesheets

Matter – May 12, 2023



Do municipal staff or project volunteers working on a grant have to record their time working on the grant? The answer is **YES** if they are being paid by the grant, receiving a stipend from the grant, or donating their time to meet the municipality's in-kind match. Federal grants require *Time and Effort Reporting* to document that federal funds were charged only for the time actually worked on activities related to the approved scope of work ([2 CFR § 200.430\(i\)](#)) - this essentially is a detailed timesheet.

The *Time and Effort* documentation must clearly identify the grant or funding source name; show the dates worked, the number of hours worked on project activities, and a description of the activity performed; and be signed by the individual. For employees, the timesheet must be approved by a supervisor with firsthand knowledge of the grant-funded work performed. The activity description must be specific enough to be tied to the grant-funded project's scope of work. For instance, use "reviewed draft Hazard Mitigation Plan and provided comments" not "Hazard Mitigation Plan". These records must be available for audit by an organization's financial auditor and for a state/federal program auditor ("monitoring"). Don't wait until you are ready to invoice a grant to collect staff or volunteer time reports. The best practice is to collect staff time reports at least twice a month and volunteer reports at least monthly. This improves the quality and accuracy of reporting and helps volunteers remember to complete the reporting.

