

### Time and Effort Best Practices for VOCA-Funded Personnel

Support for salaries, wages, and fringe benefits is discussed in [Section 3.9](#) of the DOJ Financial Guide and in [2 C.F.R. § 200.430](#).

Where grant recipients work on multiple grant programs or cost activities, documentation must support a reasonable allocation or distribution of costs among specific activities or cost objectives. The allocation or distribution of costs should be an after-the-fact accounting not based on estimates.

In cases where two or more grants constitute one identified activity or program, salary charges to one grant may be allowable after written permission is obtained from the awarding agency.

Examples of items that may support salaries and wages:

- Timesheets
- Time and effort reports
- Activity reports

Any of the above payroll records must reflect actual time spent on the activity or activities. Additionally, records must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed.

Scenario	Suggested Documentation
Employee’s job duties consist only of VOCA-allowable activities. Employee salary is fully funded by VOCA.	<p>Timesheets or time and effort reports which align with the organization’s pay periods. Documentation would show hours worked per day and per pay period. Employee would have the ability to record hours not to be reimbursed by the VOCA award when completing ad hoc activities not permitted under the award, such as preparation for an agency fundraiser.</p> <p>Examples of items that may support salaries and wages can include timesheets, time and effort reports, or activity reports that have been certified by the employee and approved by a supervisor with firsthand knowledge of the work performed.</p> <p>Payroll records should also reflect either after the fact distribution of actual activities or certifications of employee’s actual work performed.</p>
Employee’s job duties consist only of VOCA-allowable activities. Employee salary is funded by	Timesheets or time and effort reports which align with the organization’s pay periods. Documentation would show hours worked per

<p>VOCA and one or more other grants with the same scope for direct victim services.</p>	<p>day and per pay period. Employee would have the ability to record hours not to be reimbursed by the grant awards when completing ad hoc activities not permitted under the awards, such as preparation for an agency fundraiser.</p> <p>Where employees work on multiple activities or cost objective, a distribution of their salaries or wages may be supported by personnel activity reports or equivalent documentation which meets the standards: (a) they must reflect an after the fact distribution of the actual activity of each employee, (b) they must account for the total activity for which each employee is compensated, (c) they must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed, and (d) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards.</p>
<p>Employee's job duties consist of some VOCA-allowable activities. Employee salary is funded by VOCA, other grants, and/or local funding.</p>	<p>Timesheet and time and effort reports which align with the organization's pay periods. Documentation would show hours worked per day and per pay period. Hours worked per day should be charged to specific grant awards and/or local funding. Ideally, the employee will provide brief descriptions of their activities to support that the activities are allocable to the awards.</p> <p>Where employees work on multiple activities or cost objective, a distribution of their salaries or wages may be supported by personnel activity reports or equivalent documentation which meets the standards: (a) they must reflect an after the fact distribution of the actual activity of each employee, (b) they must account for the total activity for which each employee is compensated, (c) they must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed, and (d) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards.</p>

	VOCA-only position	VOCA + other grants (same scope)	VOCA + other duties, other funders
Timesheets or time and effort reports per pay period	✓	✓	✓
Hours worked per day, per pay period	✓	✓	✓
Certified by employee and approved by a supervisor with firsthand knowledge of the work performed	✓	✓	✓
Actual hours recorded for after the fact distribution of actual activities or certifications of employee's actual work performed	✓	✓	✓