



Office of Crime Victim Services
grant programs

Support of Salaries, Wages, and Fringe Benefits

OCVS ADDITIONAL INFORMATION |

Charges made to Federal awards for salaries, wages, and fringe benefits must be based on records that accurately reflect the work performed and comply with the established policies and practices of the organization. [See 2 C.F.R. § 200.430](#) and [Section 3.9 of the US DOJ Financial Guide](#).

TIME AND EFFORT BEST PRACTICES FOR VOCA-FUNDED PERSONNEL

The allocation or distribution of costs should be an after-the-fact accounting not based on estimates. 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. Best Practices for documenting VOCA-Funded Personnel from US DOJ Office for Victims of Crime can be found here: <https://ovc.ojp.gov/sites/g/files/xyckuh226/files/media/document/time-effort-guidance-voca-funded-personnel.pdf>

HOW TO SATISFY THIS FEDERAL REQUIREMENT

Agencies can ensure sufficient support of Salaries, Wages, and Fringe Benefits is documented and maintained from timesheet to Payroll through general ledger documentation by following these steps:

1. Support of salaries and wages based on actual time worked:

- Timesheets (examples below)
- Time and effort reports
- Activity reports

2. WI DOJ example of timesheet:

- The timesheets below are for two weeks. The total hours for both sheets (outlined in the blue rectangle) add up to 29.5 hours.

Day	Date	TRC	Quantity	Reported Status	Elements
Monday	2020-09-28		4	SB	CST, N, ONL, 0, 455VRCGRNT, 455OCVSLTE,
Tuesday	2020-09-29		4	SB	CST, N, ONL, 0, 455VRCGRNT, 455OCVSLTE,
Wednesday	2020-09-30		4	SB	CST, N, ONL, 0, 455VRCGRNT, 455OCVSLTE,
Thursday	2020-10-01		1.5	SB	CST, N, ONL, 0, 455VRCGRNT, 455OCVSLTE,

Day	Date	TRC	Quantity	Reported Status	Elements
Monday	2020-10-05		2.5	SB	CST, N, ONL, 0, 455CVCAD, 455OCVSLTE,
Monday	2020-10-05		3.5	SB	CST, N, ONL, 0, 455CVCGRPR, 455OCVSLTE,
Tuesday	2020-10-06		2	SB	CST, N, ONL, 0, 455CVCAD, 455OCVSLTE,
Tuesday	2020-10-06		2	SB	CST, N, ONL, 0, 455CVCGRPR, 455OCVSLTE,
Wednesday	2020-10-07		2	SB	CST, N, ONL, 0, 455CVCAD, 455OCVSLTE,
Wednesday	2020-10-07		2	SB	CST, N, ONL, 0, 455CVCGRPR, 455OCVSLTE,
Thursday	2020-10-08		2	SB	CST, N, ONL, 0, 455CVCGRPR, 455OCVSLTE,

3. WI DOJ example of payroll paystub.

- The total hours (outlined in blue on previous page) adds up to 29.5 hours. 29.5 hours x \$22 per hour = \$649
- Which is shown and supported in the paystub example below:

HOURS AND EARNINGS					
Description	Rate	Current Hours	Earnings	YTD Hours	YTD Earnings
	Regular Hours Worked	22.000000	29.50	649.00	1,003.75

4. WI DOJ example of documenting salary and benefits across multiple sources:

- The employee selected to have the 6.5 hours outlined in the purple rectangles below to be charged to the WI CVC Administrative Funds.

Day	Date	TRC	Quantity	Reported Status	Elements
Monday	2020-10-05		2.5	SB	CST, N, ONL, 0, 455CVCAD, 455OCVSLTE,
Monday	2020-10-05		3.5	SB	CST, N, ONL, 0, 455CVCGPR, 455OCVSLTE,
Tuesday	2020-10-06		2	SB	CST, N, ONL, 0, 455CVCAD, 455OCVSLTE,
Tuesday	2020-10-06		2	SB	CST, N, ONL, 0, 455CVCGPR, 455OCVSLTE,
Wednesday	2020-10-07		2	SB	CST, N, ONL, 0, 455CVCAD, 455OCVSLTE,
Wednesday	2020-10-07		2	SB	CST, N, ONL, 0, 455CVCGPR, 455OCVSLTE,
Thursday	2020-10-08		2	SB	CST, N, ONL, 0, 455CVCGPR, 455OCVSLTE,

- 6.5 hours at \$22 equals \$143 in wages under WI CVC Administrative Funds (see table on below outlined in blue rectangles).

Sum of Amount	Column Labels				
Row Labels	CVC18AD	VRCSUB21 (blank)	Grand Total		
	\$165.44	\$343.60	\$241.81	\$750.85	
7150000	\$143.00	\$297.00	\$209.00	\$649.00	0.220338983
7230000	\$8.87	\$18.41	\$12.96	\$40.24	\$8.87
7231000	\$2.07	\$4.31	\$3.03	\$9.41	\$2.07
7250000	\$0.13	\$0.27	\$0.20	\$0.60	\$0.13
7269000	\$11.37	\$23.61	\$16.62	\$51.60	\$11.37
Sick Leave	\$1.72	\$3.56	\$2.51	\$7.79	\$1.72
WRS	\$9.65	\$20.05	\$14.11	\$43.81	\$9.65
Grand Total	\$165.44	\$343.60	\$241.81	\$750.85	

- Further, the 6.5 hours charged to WI CVC Administrative Funds is roughly 22.03% out of 29.5 total hours worked. That percent was applied to the total costs of fringe benefits (outlined above in light purple) and then prorated to WI CVC Administrative Funds (outlined in dark purple rectangle).

- Finally, the screen shot from the pay stub (at bottom of the document) supports the total amounts in the first table below (see corresponding letters). The only portion that is not supported on the employee paycheck is the Sick Leave Portion of account 7269000. That amount is charged to agencies as 1.2% per salary as set forth by state policy through Wisconsin Employee Trust Funds.

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TAXES		
<u>Description</u>	<u>Current</u>	<u>YTD</u>
Fed Withholding	47.49	1,988.28
Fed MED/EE	9.41 B	320.20
Fed OASDI/EE	40.24 A	1,369.12
WI Withholding	14.65	794.64
	111.79	4,472.24

EMPLOYER PAID BENEFITS		
<u>Description</u>	<u>Current</u>	<u>YTD</u>
Basic and Suppl Life Insurance	0.60 C	2.40
Wisconsin Retirement System	43.81 D	285.13