

Minnesota Office of Justice Programs – Crime Victim Services Grants
Tracking Personnel Costs
FAQ
Revised August 2022

The purpose of this document is to clarify the source documentation requirements for personnel costs (and corresponding payroll taxes and fringe benefits) billed to your OJP grant.

1. What is the difference between a timesheet and a daily time tracking log?

A timesheet and a daily time tracking log are both written or electronic records that allow an employee to track hours worked per day (and holiday, sick and personal time off). Both records are to be signed and dated by both the employee and the employee's supervisor.

A daily time tracking log is a requirement for individuals paid with more than one funding source. A timesheet suffices for employees paid with one funding source. A daily time tracking log tracks actual hours worked per funding source, per day. The hours tracked on the daily time tracking log prescribe how the hours are pulled per the funding source on the FSR. If an individual already has a daily time tracking log, they do not need to maintain an additional timesheet unless required by their organization.

2. Do daily time tracking logs need to include non-OJP funding sources?

Yes, daily time tracking logs need to document the funding source of all hours worked regardless if the source is from OJP. Daily time tracking logs need to provide a full picture of how an employee is paid.

3. Can grantees implement a “use of time” study instead of reporting daily time tracking?

No, use of periodic staff time studies is not sufficient to demonstrate actual staff hours worked on each grant funding source.

4. Is it necessary to record “time in” and “time out” each day?

No, just hours worked each day.

5. If a full-time staff member is 100% STATE funded, do we still need to have a timesheet and a daily time tracking log?

One or the other is required. A timesheet would suffice for an employee being paid by just one funding source, however, a daily time tracking log could be used as well (but not required).

6. **If a part-time staff member is 100% funded with one source, do we still need to have a timesheet and daily time tracking log?**

One or the other is required. A timesheet would suffice for an employee being paid by just one funding source, however, a daily time tracking log could be used as well (but not required).

7. **Would it be acceptable for the daily time tracking log to list activities as long as there is a key for the corresponding funding source?**

OJP requires the daily time tracking log to document hours worked per funding source, per day. It is fine, but not required, for an organization to include additional documentation for their own purposes, like notes on activities.

8. **Does the daily time tracking log need to explicitly say “match” or is it acceptable for the header to say, for example, “United Way”, with the United Way hours being charged to the grant as match?**

Because the OJP approved budget has a ‘match’ column, the daily time tracking log needs to have a ‘match’ column; a note can indicate that this is United Way funding (source of match does need to be reported to OJP on FSRs).

9. **How detailed does our time tracking need to be? Do we have to track minute by minute?**

You must track in at least one hour increments but not down to anything less than 30 minute increments.

10. **What are the minimum requirements for timesheet documentation? Will OJP accept a person’s page torn out of a notebook that shows their tracked hours?**

Yes. If only a timesheet is required, this is acceptable as long as it’s signed and dated by a supervisor. A daily time tracking log needs to minimally be recorded on a spreadsheet.

11. **Can I report taxes/fringe costs using a different funding source than where I report salaries? (Refer to [Payroll Taxes and Fringe Allocation Guide](#))**

According to generally accepted accounting practices, salaries and taxes/fringe costs should be proportionately charged. For example, if wages are charged 50% to VOCA and/or VOCA match, then 50% of taxes/fringe should be charged to VOCA and/or VOCA match.

If, for some reason, you want to charge taxes/fringe disproportionately, consult your grant manager. For example, if you have a position that is 100% funded with VOCA funds and you want to use taxes/fringe paid with other non-federal funds as match, you can use that as justification in your request.

Under no circumstances can a larger percentage of taxes/fringe than salaries be charged to VOCA funds.

You cannot charge any taxes/fringe to VOCA or match if the salary is 100% state funded.

12. How do I bill paid time off (PTO)?

PTO should be billed proportionate to the percentages charged to each funding source based on the time tracking of that pay period. If the time worked during that time period was 50% VOCA/50% State then that is how PTO time would also be billed.

For extended periods of leave (i.e. 2 week vacation, maternity, etc.) bill the PTO to the funding sources using the average of how payroll was billed during the previous comparable time period in the same grant period.

13. If my grant ends on 9/30, can I bill the grant for the entire payroll period that runs from Sept 20 thru Oct 3?

No. The pay period expenses must be prorated (personnel and payroll taxes & fringe) to only include dates within the current grant period. It is unallowable to bill for time worked outside of the grant period.

14. If my approved budget states a staff member will work on the OJP grant 50% of the time, but actual hours worked ends up being 75% of the time, what should I do?

Bill the grant based on the staff member's actual hours worked. If necessary, complete a budget revision to add additional funds to the line item at least a month prior to the end of the grant period.

15. Is PTO considered a Personnel expense or payroll taxes/fringe?

PTO is considered a Personnel expense.

16. What are the timesheet/time tracking requirements for an Executive Director (ED)?

In most cases, OJP does not cover 100% of ED salaries so EDs need to use daily time tracking logs (even if exempt). Daily time tracking logs should be signed/approved by a Board member (email signature is ok). Time spent on unallowable activities such as fundraising, lobbying, etc. should be tracked as 'other'.

17. What is the proper way for administrative staff, such as a finance director, to do time tracking?

General financial and administrative staff who support agency operations can be charged to the grant in one of two ways: 1) Directly based on actual time spent on the grant (using a daily time tracking log), or 2) Indirectly based on the agency's indirect cost rate if indirect costs are included in the approved budget.

18. Do City and County Attorney Victim/Witness staff need to do time tracking in the same way as other CVS grantees?

Yes - County Attorney or other government-based programs must follow the same guidelines as everyone else with crime victim service funds.

19. **If County Attorney’s supervision time is used as match, how should it be recorded if they are not required to do timesheets?**

Any time worked used as “match” needs to be supported with a time tracking record (unless it is 1.0 FTE). For County Attorneys we would need some written record of time worked on grant activities; it does not have to be a formal timesheet. But it does need to be signed and dated by the County Attorney. A note of “supervising VOCA staff” on a calendar or spreadsheet would be sufficient. See [Billing Judge and Attorney Time for Local Unit of Government Grantees](#) for more information.

20. **Is it acceptable for a supervisor to electronically sign or give approval via email for a timesheet or daily time tracking log?**

Yes, as long as that documentation is maintained.