

# **Senior Corps Compliance Issues**

Fund Raising

Time & Activity Reporting

January, 2008

# Alternative Strategies to Consider

- Disseminate information about the project's activities, accomplishments, and outcomes, as well as provide information for the grant application.
- Engage volunteers and community leaders in fund raising efforts. (Remember that these volunteers cannot “count” these hours or receive stipends for this work.)
- Ensure project Advisory Council recruits members interested in learning or proficient at fund raising.
- Seek pro bono grant writers.
- Ask members of your Board of Directors and sponsor organization staff to assist.

# Re-budgeting Considerations

- Review all project funding sources to determine if there are funds that can be used to pay for fund raising costs.
- Use historical information to calculate how much time the Project Director will spend raising the necessary funds for the project.

	Salary	Hours
Project Director	\$40,000	2,080
Fringe Benefits	\$10,000	
Total Salaries with benefits	\$50,000	2,080
Estimated 5% of time spent Fund raising	\$2,500	104
Grant Funded	\$47,500	1,976

# Re-budgeting with Other Funds

Critical Question: Knowing that you need to re-budget \$2,500, what funds can you use to fund that portion of the Project Director's salary and fringe benefits?

- Do you have unrestricted funds in excess?
- Are there unrestricted funds beyond the required match?
- Check donor restrictions on funding to ensure that you meet other funders' restrictions.

# Three Sample Budgets

1. Budget with additional funds in Excess.
2. Budget with additional funds in Match.
3. Budget with neither Excess nor Match funds available.

# Three Step Re-budgeting Process

1. Calculate the dollar amount of federally funded salary and fringe benefits you must re-budget.
2. Add that amount to other allowable “CNCS Share” line items, keeping your total federal award the same.
3. For examples 1 or 2, move the Excess or Match funds from your chosen line items directly up to salary and fringe. If you have no Excess or Match funds available (ex. 3), responsibility for raising the needed money rests with the sponsoring organization.

TIP: You are moving money up and down, within the same column (like CNCS Share or Excess) – not left to right!

- Sample Budget with Funds that can be used from Excess

## Senior Corps - Sample Budget Original with Excess Amount

Application ID: 07SF080909

Budget Dates: 01/01/2008 - 12/31/2010

	Total Amt	CNCS Share	Grantee Share	Excess Amount
<b>Section 1. Volunteer Support Expenses</b>				
A. Project Personnel Expenses	40,000	40,000	0	0
B. Personnel Fringe Benefits				
FICA	3,060	3,060	0	0
Health Insurance	1,249	1,249	0	0
Retirement	665	665	0	0
Life Insurance	26	26	0	0
Total	\$5,000	\$5,000	\$0	\$0
C. Project Staff Travel				
Local Travel	1,021	1,021	0	0
Long Distance Travel	918	918	0	0
Total	\$1,939	\$1,939	\$0	\$0
D. Equipment				
E. Supplies	1,211	1,211	0	0
F. Contractual and Consultant Services	750	750	0	0
I. Other Volunteer Support Costs	400	400	0	0
J. Indirect Costs	35,482	5,449	30,033	0
<b>Section I. Subtotal</b>	<b>\$84,782</b>	<b>\$54,749</b>	<b>\$30,033</b>	<b>\$0</b>
<b>Section II. Volunteer Expenses</b>				
A. Stipends				
Corporation Funded	138,330	138,330	0	0
Non-Corporation Funded	5,532	0	5,532	0
Non-Stipended	0	0	0	0
Total	\$143,862	\$138,330	\$5,532	\$0
B. Other Volunteer Costs	22,623	15,998	6,625	0
Meals	20,645	0	5,865	14,780
Uniforms	1,785	1,785	0	0
Insurance	497	497	0	0
Recognition	4,200	3,600	600	0
Volunteer Travel	11,275	0	0	11,275
Physical Examinations	199	199	0	0
Total	\$61,224	\$22,079	\$13,090	\$26,055
<b>Section II. Subtotal</b>	<b>\$205,086</b>	<b>\$160,409</b>	<b>\$18,622</b>	<b>\$26,055</b>
<b>Budget Totals</b>				
	<b>\$289,868</b>	<b>\$215,158</b>	<b>\$48,655</b>	<b>\$26,055</b>
<b>Funding Percentages</b>				
		81.6%	18.4%	

## Senior Corps - Sample Budget Re-budgeted with Excess Amount

Application ID: 07SF080909

Budget Dates: 01/01/2008 - 12/31/2010

	Total Amt	CNCS Share	Grantee Share	Excess Amount
<b>Section I. Volunteer Support Expenses</b>				
A. Project Personnel Expenses	40,000	38,000	0	2,000
B. Personnel Fringe Benefits				
FICA	3,060	2,754	0	306
Health Insurance	1,249	1,124	0	125
Retirement	665	599	0	66
Life Insurance	26	23	0	3
Total	\$5,000	\$4,500	\$0	\$500
C. Project Staff Travel				
Local Travel	1,021	1,021	0	0
Long Distance Travel	918	918	0	0
Total	\$1,939	\$1,939	\$0	\$0
D. Equipment				
E. Supplies	1,211	1,211	0	0
F. Contractual and Consultant Services	750	750	0	0
I. Other Volunteer Support Costs	400	400	0	0
J. Indirect Costs	35,482	5,449	30,033	0
<b>Section I. Subtotal</b>	<b>\$84,782</b>	<b>\$52,249</b>	<b>\$30,033</b>	<b>\$2,500</b>
<b>Section II. Volunteer Expenses</b>				
A. Stipends				
Corporation Funded	138,330	138,330	0	0
Non-Corporation Funded	5,532	0	5,532	0
Non-Stipended	0	0	0	0
Total	\$143,862	\$138,330	\$5,532	\$0
B. Other Volunteer Costs	22,623	15,998	6,625	0
Meals	20,645	0	5,865	14,780
Uniforms	1,785	1,785	0	0
Insurance	497	497	0	0
Recognition	4,200	3,600	600	0
Volunteer Travel	11,227	2,500	0	8,775
Physical Examinations	199	199	0	0
Total	\$61,224	\$24,579	\$13,090	\$23,555
<b>Section II. Subtotal</b>	<b>\$205,086</b>	<b>\$162,909</b>	<b>\$18,622</b>	<b>\$23,555</b>
<b>Budget Totals</b>	<b>\$289,868</b>	<b>\$215,158</b>	<b>\$48,655</b>	<b>\$26,055</b>
<b>Funding Percentages</b>		81.6%	18.4%	

- Sample Budget where funds can be taken from match

## Senior Corps - Sample Budget Original with Additional Match

Application ID: 07SF080909

Budget Dates: 01/01/2008 - 12/31/2010

	Total Amt	CNCS Share	Grantee Share	Excess Amount
<b>Section 1. Volunteer Support Expenses</b>				
A. Project Personnel Expenses	40,000	40,000	0	0
B. Personnel Fringe Benefits				
FICA	3,060	3,060	0	0
Health Insurance	1,249	1,249	0	0
Retirement	665	665	0	0
Life Insurance	26	26	0	0
Total	\$5,000	\$5,000	\$0	\$0
C. Project Staff Travel				
Local Travel	1,659	1,000	659	0
Long Distance Travel	1,320	1,025	295	0
Total	\$2,979	\$2,025	\$954	\$0
D. Equipment				
E. Supplies	5,430	1,655	3,775	0
F. Contractual and Consultant Services	750	750	0	0
I. Other Volunteer Support Costs	400	400	0	0
J. Indirect Costs	0	0	0	0
<b>Section I. Subtotal</b>	<b>\$54,559</b>	<b>\$49,830</b>	<b>\$4,729</b>	<b>\$0</b>
<b>Section II. Volunteer Expenses</b>				
A. Stipends				
Corporation Funded	124,470	124,470	0	0
Non-Corporation Funded	5,865	0	5,865	0
Non-Stipended	0	0	0	0
Total	\$130,335	\$124,470	\$5,865	\$0
B. Other Volunteer Costs	16,252	2,663	13,589	0
Meals	3,895	0	3,895	0
Uniforms	1,225	1,225	0	0
Insurance	497	497	0	0
Recognition	4,700	3,700	1,000	0
Volunteer Travel	0	0	0	0
Physical Examinations	199	199	0	0
Total	\$26,768	\$8,284	\$18,484	\$0
<b>Section II. Subtotal</b>	<b>\$157,103</b>	<b>\$132,754</b>	<b>\$24,349</b>	<b>\$0</b>
<b>Budget Totals</b>	<b>\$211,662</b>	<b>\$182,584</b>	<b>\$29,078</b>	<b>\$0</b>
<b>Funding Percentages</b>		86.3%	13.7%	

## Senior Corps - Sample Budget Re-budgeted with Additional Match

Application ID: 07SF080909

Budget Dates: 01/01/2008 - 12/31/2010

	Total Amt	CNCS Share	Grantee Share	Excess Amount
<b>Section I. Volunteer Support Expenses</b>				
A. Project Personnel Expenses	40,000	38,000	0	2,000
B. Personnel Fringe Benefits				
FICA	3,060	2,754	0	306
Health Insurance	1,249	1,124	0	125
Retirement	665	599	0	66
Life Insurance	26	23	0	3
Total	\$5,000	\$4,500	\$-	\$500
C. Project Staff Travel				
Local Travel	1,659	1,000	659	0
Long Distance Travel	1,320	1,025	295	0
Total	\$2,979	\$2,025	\$954	\$0
D. Equipment				
E. Supplies	5,430	4,155	1,275	0
F. Contractual and Consultant Services	750	750	0	0
I. Other Volunteer Support Costs	400	400	0	0
J. Indirect Costs	0	0	0	0
<b>Section I. Subtotal</b>	<b>\$54,559</b>	<b>\$49,830</b>	<b>\$2,229</b>	<b>\$2,500</b>
<b>Section II. Volunteer Expenses</b>				
A. Stipends				
Corporation Funded	124,470	124,470	0	0
Non-Corporation Funded	5,865	0	5,865	0
Non-Stipended	0	0	0	0
Total	\$130,335	\$124,470	\$5,865	\$0
B. Other Volunteer Costs	16,252	2,663	13,589	0
Meals	3,895	0	3,895	0
Uniforms	1,225	1,225	0	0
Insurance	497	497	0	0
Recognition	4,700	3,700	1,000	0
Volunteer Travel	0	0	0	0
Physical Examinations	199	199	0	0
Total	\$26,768	\$8,284	\$18,484	\$0
<b>Section II. Subtotal</b>	<b>\$157,103</b>	<b>\$132,754</b>	<b>\$24,349</b>	<b>\$0</b>
<b>Budget Totals</b>	<b>\$211,662</b>	<b>\$182,584</b>	<b>\$26,578</b>	<b>\$2,500</b>
<b>Funding Percentages</b>		87.3%	12.7%	

- Sample Budget where there are no available funds to re-budget

## Senior Corps - Sample Budget

### Original Without Excess or Additional Match

Application ID: 07SF080909

Budget Dates: 01/01/2008 - 12/31/2010

	Total Amt	CNCS Share	Grantee Share	Excess Amount
<b>Section 1. Volunteer Support Expenses</b>				
A. Project Personnel Expenses	40,000	40,000	0	0
B. Personnel Fringe Benefits				
FICA	3,060	3,060	0	0
Health Insurance	1,249	1,249	0	0
Retirement	665	665	0	0
Life Insurance	26	26	0	0
Total	\$5,000	\$5,000	\$0	\$0
C. Project Staff Travel				
Local Travel	1,021	1,021	0	0
Long Distance Travel	918	918	0	0
Total	\$1,939	\$1,939	\$0	\$0
D. Equipment				
E. Supplies	1,211	1,211	0	0
F. Contractual and Consultant Services	400	400	0	0
I. Other Volunteer Support Costs	0	0	0	0
J. Indirect Costs	4,662	4,662	0	0
<b>Section I. Subtotal</b>	<b>\$53,212</b>	<b>\$53,212</b>	<b>\$0</b>	<b>\$0</b>
<b>Section II. Volunteer Expenses</b>				
A. Stipends				
Corporation Funded	138,330	138,330	0	0
Non-Corporation Funded	0	0	0	0
Non-Stipended	1,005	645	360	0
Total	\$139,335	\$138,975	\$360	\$0
B. Other Volunteer Costs	22,623	15,998	6,625	0
Meals	17,888	2,080	15,808	0
Uniforms	1,785	1,785	0	0
Insurance	497	497	0	0
Recognition	3,600	3,000	600	0
Volunteer Travel	20,295	17,745	2,550	0
Physical Examinations	199	199	0	0
Total	\$66,887	\$41,304	\$25,583	\$0
<b>Section II. Subtotal</b>	<b>\$206,222</b>	<b>\$180,279</b>	<b>\$25,943</b>	<b>\$0</b>
<b>Budget Totals</b>	<b>\$259,434</b>	<b>\$233,491</b>	<b>\$25,943</b>	<b>\$0</b>
<b>Funding Percentages</b>		90.0%	10.0%	

## Senior Corps - Sample Budget

### Re-budgeted Without Excess or Additional Match

Application ID: 07SF080909

Budget Dates: 01/01/2008 - 12/31/2010

	Total Amt	CNCS Share	Grantee Share	Excess Amount
<b>Section 1. Volunteer Support Expenses</b>				
A. Project Personnel Expenses	40,000	38,000	0	2,000
B. Personnel Fringe Benefits				
FICA	3,060	2,754	0	306
Health Insurance	1,249	1,124	0	125
Retirement	665	599	0	66
Life Insurance	26	23	0	3
Total	\$5,000	\$4,500	\$0	\$500
C. Project Staff Travel				
Local Travel	1,021	1,021	0	0
Long Distance Travel	918	918	0	0
Total	\$1,939	\$1,939	\$0	\$0
D. Equipment				
E. Supplies	1,211	1,211	0	0
F. Contractual and Consultant Services	400	400	0	0
I. Other Volunteer Support Costs	2,500	2,500	0	0
J. Indirect Costs	4,662	4,662	0	0
<b>Section I. Subtotal</b>	<b>\$55,712</b>	<b>\$53,212</b>	<b>\$0</b>	<b>\$2,500</b>
<b>Section II. Volunteer Expenses</b>				
A. Stipends				
Corporation Funded	138,330	138,330	0	0
Non-Corporation Funded	0	0	0	0
Non-Stipended	1,005	645	360	0
Total	\$139,335	\$138,975	\$360	\$0
B. Other Volunteer Costs	22,623	15,998	6,625	0
Meals	17,888	2,080	15,808	0
Uniforms	1,785	1,785	0	0
Insurance	497	497	0	0
Recognition	3,600	3,000	600	0
Volunteer Travel	20,295	17,745	2,550	0
Physical Examinations	199	199	0	0
Total	\$66,887	\$41,304	\$25,583	\$0
<b>Section II. Subtotal</b>	<b>\$206,222</b>	<b>\$180,279</b>	<b>\$25,943</b>	<b>\$0</b>
<b>Budget Totals</b>	<b>\$261,934</b>	<b>\$233,491</b>	<b>\$25,943</b>	<b>\$2,500</b>
<b>Funding Percentages</b>		90.0%	10.0%	

# Tracking Time & Activity

To account for fundraising time:

- Track the hours that all federally funded personnel spend raising funds.
- Ensure that time sheets have a place to track hours spent fund raising.
- Reconcile time sheets with payroll so that only allowable hours are charged to the grant.
- Report only allowable activity (not fund raising!) on your Financial Status Reports (FSR).

In our example, the Director spent 10 hours fund raising over the course of a month.

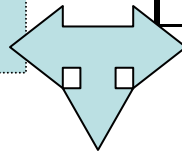
The Project Director earns \$50,000 per year with benefits: \$4,166.67 per month; \$26.04 per hour.

Sample Hours for RSVP Director for one month

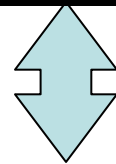
	M	T	W	Th	F	M	T	W	Th	F	Total
RSVP	8	6	8	8	8	8	6	8	8	8	76
Fundraising		2					2				4
Sick/Vacation											
Total											80

	M	T	W	Th	F	M	T	W	Th	F	Total
RSVP	8	8	8	7	8	8	8	8	8	3	74
Fundraising				1						5	6
Sick/Vacation											
Total											80



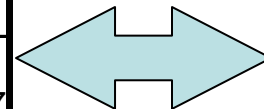
\$4,166.67 Monthly Salary
-260.40 Fund raising Cost
<u>\$3,906.27 Allowable Salary</u>



In this example the total allowable salary is \$3,906.27 and \$260.40 is the cost of the fund raising.

Sample of what would be reported on the FSR:

	Federal Share	Grantee Share	Total
Salaries with fringe	3906.27	0	3906.27



Note that only the allowable salary is being reported of the FSR.

# Time Sheet Requirements

- Time & Activity Reports must be prepared at least monthly and must coincide with one or more pay periods.
- Each report must account for the total activity for which employees are compensated, and which is required in fulfillment of their obligations to the organization.
- Time & Activity Reports must reflect after-the-fact time determination of the actual activity of each employee.
- Time recorded should be in accordance with the organizations personnel policies.

# Time Sheet Requirements (cont.)

- Charges for salaries and wages must be supported by records indicating the total number of hours worked each day in compliance with the Department of Labor requirements.
- Time & Activity Reports must be signed by the individual employee, or by a responsible supervisory official having first hand knowledge of the activities performed by the employee, certifying that the distribution of activity represents a reasonable estimate of the actual work performed during the periods covered by the reports.