



GUIDANCE IN PREPARING
SENIOR CORPS BUDGETS
AND JUSTIFICATIONS

This document is intended to provide guidance on the preparation of Senior Corps project budgets and justifications. The items identified below are intended to increase awareness of and to achieve greater consistency in the application of project cost standards established under existing agency and program policies. Clarification on any area can be addressed with the grants specialist at the Field Financial Management Center.

For each item, include type and source of funding (federal, non-federal or excess) on justification page.

SECTION 1: Volunteer Support Expenses

A. Project Personnel

- Budgeted project staffing is reasonable given the budgeted number of volunteers and the service area.
- Allowable for time and effort to support project activities.
- Salaries are to be consistency with comparable positions within the agency and geographic service area.
- Prorated staff salaries, noted by percentage, are allowable if directly serving the project, such as bookkeeping/fiscal or clerical staff, and reasonable.
- *Sponsor staff and volunteer station staff salaries (i.e. Executive Director) are not allowable budget items.*

B. Personnel Fringe Benefits

- Include a breakdown of each fringe benefit and the percentage (or rate) utilized to calculate your figures.
- Benefits must be consistently applied.
- *Bonuses or any augmentations to established staff salaries are unallowable.*

C. Project Staff Travel

Local:

- Provide rate of reimbursement consistent to sponsoring agency rate.
- Staff local travel may be justified on historical precedence, however should be reasonable within the project service area and volunteer strength.
- Provide rate times number of miles projected.

Long Distance:

- Long distance travel is mandatory for Project Director.
- If additional resources are available, additional project representatives may attend with prior CNS approval.
- Each year one cluster-wide and one state-wide conference should be budgeted. (Not allowable for Advisory Council members.)

D. Equipment

- Necessary equipment to be purchased for conduct of the program.
- Unallowable for volunteer stations.
- Justify by cost, item, and need.
- Minimum cost of \$5,000.

E. Supplies

- Desktop supplies necessary for the conduct of the program.
- Unallowable for volunteer stations.
- Justify by cost and type.

F. Contractual Services

- Allowable for conduct of program.
- Examples include: maintenance agreements for equipment or bookkeeping and audit contracts.
- Justify by explanation of contract, length and amount.
- Services by staff already included in Personnel (i.e. bookkeeping) are not to be included here.

G. Other

Communications:

- Allowable for conduct of project, including telephone and postage.
- Justify by rate, historical precedence, etc.

Printing:

- Give specific information of how to figure is calculated.

Space:

- Give specific information of how figure is calculated; square footage, and cost per square foot.
- Include any pro-rate share of utilities, janitorial services, etc.

Other:

- Volunteer orientation/in-service costs within reason and justified.
- Dues are allowable only for grantee organization memberships when the benefit is related to the purpose of the grant program. Not allowable for individual memberships.

H. Indirect Costs

- Applicant organization must have an approved, negotiated Indirect Cost Rate agreement in order to support any claim of Indirect Costs.
- CNS encourages Indirect Costs to be applied to the local share.

SECTION 2: VOLUNTEER EXPENSES

RSVP:

An inclusive category which includes only the following:

Meals
Insurance
Recognition
Transportation

Meals:

- Justify by per meal rate times number of anticipated meals.
- Include source of funds; meals to be provided from a source that receives other Federal funding (e.g. Head Start) is an excess non-federal budget item.

Insurance

- Ensure that required accident, public liability and excess auto insurance is provided.
- Amount should be consistent with prevailing premium rates.
- Justify by number of volunteers and by each area of insurance required.

Recognition:

- Breakdown by event.
- Include cost per volunteer.

Volunteer Travel:

- Breakdown by type (private, public, taxi), rate and source of funding.

- Include rate of reimbursement and estimate number of miles by estimated number of volunteers.
- This is a benefit for volunteers to be reimbursed for travel to and from their homes to assignment. Volunteers may also be reimbursed for “on the job” travel (new with April 2004 Regulations amendment).
- Costs for vehicles/insurance/maintenance and/or driver’s salary/fringe should be included here.

FGP/SCP:

An inclusive category which includes only the following:

- Stipends
- Meals
- Uniforms
- Insurance
- Recognition
- Physical Examinations

Stipends:

- Ensure that amount budgeted is based on 1,044 hours per VSY at \$2.65 per hour.

Meals:

- Justify by per meal rate times number of anticipated meals.
- Include source of funds; meals to be provided from a source that receives other Federal funding (e.g. Head Start) is an excess non-federal budget item.

Uniforms:

- Justify by number and cost per uniform.

Insurance:

- Ensure that required accident, public liability and excess auto insurance is provided.
- Amount should be consistent with prevailing premium rates
- Justify by number of volunteers and by each area of insurance required.

Recognition:

- Breakdown by event
- Include cost per volunteer.

Volunteer Travel:

- Breakdown by type (private, public, taxi) rate and source of funding.
- Include rate of reimbursement and estimate number of miles by estimated number of volunteers.

- This is a benefit for volunteers to be reimbursed for travel to and from their homes to assignment. Volunteers may also be reimbursed for “on the job” travel (new with April 2004 Regulations amendment).
- Costs for vehicles/insurance/maintenance and/or driver’s salary/fringe should be included here.

Physical Examinations:

- Breakdown by cost per physical.

SECTION 3: ADDITIONAL INFORMATION

Direct Benefit Ratio

FGP/SCP: Is a sum equal to 80% of the Federal grant budgeted for Volunteer Expenses? (This amount can be made up of Federal and/or non-federal funds, including in-kind.

RSVP: A minimum Direct Benefit Ratio is no longer required.

Match Requirement

FGP/SCP: Is the non-federal column at least 10% of the total budget?

RSVP: Is the non-federal column at least 30% of the total budget?