

**Rev. February 2016**

**Senior Corps Guidance on Accrued Unused Leave for FGP & SCP Volunteers**

This guidance supersedes all prior guidance issued by CNCS on the subject. This guidance applies to grantees who elect to give “pay outs” to individual Foster Grandparent (FGP) volunteers or Senior Companion (SCP) volunteers for leave they have accrued, but not used by the end of the budget year.

According to the regulations outlined for Senior Companion Programs in 5 CFR § 2551.23 (k) and Foster Grandparent Programs in 5 CFR § 2552.23 (k), all projects must have a written and consistently administered policy regarding leave.

**What is “accrued leave” and how should projects handle accrued leave at the end of the budget year?**

- **Accrued leave is leave that is earned but not used by an FGP or SCP volunteer by the end of the budget year.<sup>1</sup> In the policy regarding leave referenced above, grantees should** describe how volunteers accrue such leave, as well as the circumstances under which a volunteer is given a “pay out” for accrued unused leave at the end of the budget year.
- Remember that leave cannot be carried over across budget years.

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<sup>1</sup> Unaccrued leave is entirely different from accrued leave and is not a part of this guidance. Through under-enrollment of FGP or SCP volunteers or volunteer attrition, there may be a portion of the budget that has been set aside for leave that is not accrued by FGP or SCP volunteers over the course of the budget year. These funds may be considered “unaccrued leave”. Such unaccrued leave may not be used to “pay out” stipends or leave to volunteers. Also, such unaccrued leave may not be used for recognition-related expenses.

**Senior Corps Guidance on Leave as a Form of Volunteer Recognition**

This guidance supersedes all prior guidance issued by CNCS on the subject. This guidance addresses the allowable use of budgeted recognition funds for additional leave awards made to Foster Grandparent (FGP) or Senior Companion (SCP) volunteers.

**A. Can projects award FGP or SCP volunteers additional leave as a form of recognition?**

- Yes. Programs may use recognition funds as leave awards to Foster Grandparent (FGP) and Senior Companion (SCP) volunteers. Such recognition awards are separate and apart from any earned (accrued) leave of a volunteer. The expense associated with such awards must be included in the budget as a recognition cost and may not be drawn from the stipend line.
- The system of granting leave awards is at the discretion of the grantee, but the grantee must ensure that the system is reasonable and commensurate with the volunteer's length of service, etc.
  - Grantees may grant recognition leave in one of two ways: 1) as a percentage based on seniority; or 2) equitably distributed among all FGP and SCP volunteers.
  - Grantees must document all leave awards. Such documentation is a part of the grant records and is subject to the same recordkeeping requirements as all other expenses charged to the grant. Such requirements include classifying the awards as either federal share or match, as appropriate. Specifically, the documentation shall include proper authorization, approvals, and signatures. The records must be complete, accurate and the leave must be awarded within the correct budget period. Documentation supporting leave awards is subject to review by CNCS.
  - Under no circumstances may a leave award be reflected on the volunteer's timesheet as hours served or leave accrued.  
**NOTE: Recording service or leave hours on a volunteer's timesheet that the volunteer did not earn may be deemed fraudulent and is strictly prohibited.**

**B. May projects use accrued leave for recognition award purposes?** No. Grantees may not use a volunteer's accrued leave for recognition award purposes, even if the recognition award is intended for the particular volunteer who accrued the leave.

**C. Does leave awarded to a volunteer in the form of a recognition award impact the volunteer's number of service hours.**

- No. Leave recognition awards are not counted towards meeting VSY levels or an individual volunteer's service hours.
- The leave award shall not be accounted for on the volunteer's timesheets.