

Terms and Conditions
AmeriCorps*VISTA Program Grant
Revised January 4, 2011

Grantees shall prepare a Project Progress Report (CNS 1035) for part C grants; CNS 1433 for AmeriCorps*VISTA grants) at the end of each fiscal quarter (Dec 31, Mar31, Jun30, and Sep 30) of the budget period. The report shall be submitted to the Corporation Program Manager no later than 30 days after the end of each fiscal quarter. Stipends cannot be reduced without prior written approval of the Corporation.

The grantee may not expend funds approved for payment of stipends for any other purpose without the prior written approval of the Corporation's Grants Officer.

Institutions of higher education and other non-profit organizations covered by OMB Circular A-110 must maintain advance Federal funds in an interest bearing account. Interest earned on advances deposited in such accounts shall be remitted annually in a check, made payable to the U.S. Treasury, to the Department of Health and Human Services, Payment Management System, P.O. Box 6021, Rockville, MD 20852. The document transmitting the check must indicate that the payment is interest earned on advanced Federal funds. Interest up to \$250 per year may be retained by the grantee for administrative expenses.

Grantee will assure that at Recognition events, the Corporation is acknowledged as the Federal agency responsible for the primary Federal funding of the project.

Unexpended Federal funds from a prior budget period should be applied to reduce the advance amount by no later than the second advance. Standard Form 270.

For grant awards exceeding \$100,000, pursuant to 31 U.S.C. § 1352, the Grantee is required to file a disclosure report, Standard Form LLL, Disclosure of Lobbying Activities, at the end of any quarter, when the Grantee has paid or agreed to pay any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. The report must be submitted to the Corporation State Program Director.

External evaluation and data collection: The grantee must cooperate with the Corporation and its evaluators in all monitoring and evaluation efforts. As part of this effort, the grantee must collect and submit certain project data, as defined in the Project Profile and Volunteer Activity (PPVA) and must provide data as requested or needed to support external evaluations.

All provisions in the Memorandum of Agreement are incorporated by reference into this document.

VISTA grant sponsors must pay members allowances biweekly or twice monthly in arrears throughout their term of service. The grant sponsor shall send a detailed payroll listing to the

Project Manager on at least a monthly basis, showing volunteer name, social security number, and amounts of allowances and deductions.

AmeriCorps*VISTA members are regarded as federal employees only for certain limited purposes. Among the limited purposes are income tax and FICA tax withholding. They are not employees of the grant sponsor. The rules that apply to FICA withholding for other employees of the sponsor do not apply to the AmeriCorps*VISTA members. (FICA is withheld from the stipend only at the time it is paid to the member).

Since the AmeriCorps*VISTA members are considered federal employees for purposes of the Internal Revenue Code, the sponsor must withhold taxes. Because of this relationship, the VISTA grant sponsor must obtain a separate taxpayer identification number (EIN Employer Identification Number) for the VISTA program.

Grant sponsors must obtain a W-4 Form, Employee's Withholding Allowance Certificate, or a W-4E Form, Exemption from Withholding. The grant sponsor must provide each member with a W-2 Form, Wage and Tax Statement, showing total VISTA earnings and federal taxes withheld for the period in which the member volunteer was paid by the grantee by January 31 of the year following the payments. The Corporation will provide the members with a W-2 Form for any payments made directly by the Corporation .

Grant sponsors must obtain a W-5 Form, Earned Income Credit Advance Payment Certificate, from each member who qualifies for the earned income credit and wants to receive the advance payment.

Grant sponsors shall make no deductions from member allowances for workmen's compensation, health insurance, or other types of "fringe benefits. AmeriCorps*VISTA members are covered by the Corporation's Agency's full-time health benefits program, and by the Federal Employees Compensation Act upon determination by the Department of Labor.

AmeriCorps*VISTA grant sponsors shall deduct life insurance premiums from AmeriCorps*VISTA members who currently have coverage and from new members who elect to be covered. After attaining grant status, the grantee must send a list of all "covered" volunteers to the Corporation for National Service, AmeriCorps*VISTA, Life Insurance Manager, 1201 New York Ave., NW, Washington, D.C. 20525. This listing must also be prepared and submitted each month.

Grantees must deduct a life insurance premium of \$2.07 per pay period from the subsistence allowance of each covered member. One check in the amount of the total premiums deducted, made payable to Reliance Standard, must be sent each pay period to the Corporation for National Service, AmeriCorps*VISTA, Life Insurance Manager, 1201 New York Ave., NW, Washington, D.C. 20525. This check must be accompanied by a list of members covered during the pay period. The grantee must notify the Corporation, AmeriCorps*VISTA, in writing, as soon as a member terminates so that the life insurance coverage of the member under the Corporation group policy will cease.

Allowances shall be paid to members bi-weekly or twice monthly in arrears. The grantee shall use a separate Federal Employer Identification Number for reporting disbursements applicable to the AmeriCorps*VISTA member payroll. The subsistence allowance paid to AmeriCorps*VISTA members shall be at the same rate as that paid to other VISTA members serving in similar circumstances in the same state. Allowances and stipends paid to AmeriCorps*VISTA members shall be modified by the grantee to reflect any changes to such allowances as determined by the Corporation.

The grantee shall submit to the Project/Program Manager, at least monthly, a report of AmeriCorps*VISTA member payments disbursed, showing the members by name and social security number, and the amounts disbursed. A photocopy of a computer printout or accounting ledger will suffice.

Federal income taxes will be withheld on all taxable member payments, and FICA withheld on stipends at time of payment only.

AmeriCorps*VISTA members are covered by the Federal Employees Compensation Act; therefore, no additional payment for workers' compensation shall be paid to the state. AmeriCorps*VISTA members are not eligible for unemployment insurance at completion of service; therefore, no unemployment tax shall be paid.

Grantees may not, in whole or in part, delegate or transfer responsibility for the management of the grant, or stewardship and control of grant funds, to any other organization, institution, or entity.

The grantee shall make every reasonable effort to ensure that the health and safety of AmeriCorps*VISTA members are protected during the performance of their assigned duties. The grantee and the project site staff shall not assign or require them to perform duties which would jeopardize their safety or cause them to sustain injuries.

No individual shall be selected for employment as a supervisor unless he/she meets the qualifications established for the position. No commitment for employment shall be made by the grantee or actual services rendered by any supervisor under this grant, until the Grantee's selection has been reviewed and approved by the Program Program/Project Manager in writing. The Grantee shall submit biographical data on each proposed supervisor and a summary of its selection process at least ten (10) days prior to the anticipated date that such supervisor will begin employment hereunder, if approved.

Costs allowed under this grant are limited to those categories contained in signed application package.

Financial Reports: Grantees paid through HHS/PMS must submit financial reports semi-annually from the start date of the grant to report the status of all funds. Financial reports must report expenses on a cumulative basis over the performance period of the grant and be submitted according to the following schedule:

Period Covering:
January 1 to June 30
July 1 to December 31

Report Due:
July 31
January 31

Programs completing the final year of their grant must submit a final financial report that is cumulative over the entire grant period. This report is due 90 days after the close of the grant.

Program Income: Program Income is defined as gross income earned by the VISTA project grant recipient that is directly generated by a VISTA-supported activity during the grant award period, or earned as a result of the grant award. If you believe your VISTA project has earned gross income that constitutes program income, please contact your CNCS grants officer for assistance.

Requirement for Central Contractor Registration (CCR):

Unless you are exempted from this requirement under 2 CFR 25.110, you as the recipient must maintain the currency of your information in the CCR until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term.

Requirement for Data Universal Numbering System (DUNS) Numbers:

If you are authorized to make subawards under this award, you:

1. Must notify potential subrecipients that no entity may receive a subaward from you unless the entity has provided its DUNS number to you.
2. May not make a subaward to an entity unless the entity has provided its DUNS number to you.

NOTE: This section in no way authorizes the making of sub-grants. A grantee must be authorized to make sub-grants under the national service laws in order to do so.

Reporting Subawards and Executive Compensation:

- a. Reporting of first-tier subawards.
 1. Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery funds (as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5) for a subaward to an entity (see definitions in paragraph e of this award term).
 2. Where and when to report.
 - i. You must report each obligating action described in paragraph a.1. of this award term to www.fsrs.gov.
 - ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)
 3. What to report. You must report the information about each obligating action that the submission instructions posted at www.fsrs.gov specify.
- b. Reporting Total Compensation of Recipient Executives.

1. Applicability and what to report. You must report total compensation for each of your five most highly compensated executives for the preceding completed fiscal year, if --
 - i. the total Federal funding authorized to date under this award is \$25,000 or more;
 - ii. in the preceding fiscal year, you received --
 - (A) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
 - iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)
2. Where and when to report. You must report executive total compensation described in paragraph b.1. of this award term:
 - i. As part of your registration profile at www.ccr.gov.
 - ii. By the end of the month following the month in which this award is made, and annually thereafter.
- c. Reporting of Total Compensation of Subrecipient Executives.
 1. Applicability and what to report. Unless you are exempt as provided in paragraph d. of this award term, for each first-tier subrecipient under this award, you shall report the names and total compensation of each of the subrecipient's five most highly compensated executives for the subrecipient's preceding completed fiscal year, if --
 - i. in the subrecipient's preceding fiscal year, the subrecipient received --
 - (A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
 - (B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards); and
 - ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security

and Exchange Commission total compensation filings at <http://www.sec.gov/answers/execomp.htm>.)

2. Where and when to report. You must report subrecipient executive total compensation described in paragraph c.1. of this award term:
 - i. To the recipient.
 - ii. By the end of the month following the month during which you make the subaward. For example, if a subaward is obligated on any date during the month of October of a given year (i.e., between October 1 and 31), you must report any required compensation information of the subrecipient by November 30 of that year.
- d. Exemptions
If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:
 - i. subawards, and
 - ii. the total compensation of the five most highly compensated executives of any subrecipient.
- e. Definitions. For purposes of this award term:
 1. "Entity" means all of the following, as defined in 2 CFR part 25:
 - i. A Governmental organization, which is a State, local government, or Indian tribe;
 - ii. A foreign public entity;
 - iii. A domestic or foreign nonprofit organization;
 - iv. A domestic or foreign for-profit organization;
 - v. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.
 2. "Executive" means officers, managing partners, or any other employees in management positions
 3. "Subaward":
 - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
 - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see Sec. --.210 of the attachment to OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations").
 - iii. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.
 4. "Subrecipient" means an entity that:
 - i. Receives a subaward from you (the recipient) under this award; and
 - ii. Is accountable to you for the use of the Federal funds provided by the subaward.
 5. "Total compensation" means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):
 - i. Salary and bonus.

- ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
- iii. Earnings for services under nonequity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- v. Above-market earnings on deferred compensation which is not tax-qualified.
- vi. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

Compliance with OMB Cost Principle Circulars: A21 (Educational Institutions); A87 (State and Local Governments and Indian tribes); A-122 (Non Profit Organizations).

Compliance with OMB Uniform Requirement Circulars: A-87 (State and Local Governments and Indian Tribes); A-110 (Educational Institutions and Non profit Organizations). Compliance with OMB Circular A-133 (Single Audit) is required.

This term of award is pursuant to paragraph (g) of section 106 of the Trafficking Victims Protections Act of 2000, as amended (22 USC 7104).

- a. Provisions applicable to a recipient that is a private entity.
 - 1. You as the recipient, your employees, subrecipients under this award, and subrecipients' employees may not—
 - i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - ii. Procure a commercial sex act during the period of time that the award is in effect; or
 - iii. Use forced labor in the performance of the award or subawards under the award.
 - 2. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a subrecipient that is a private entity –
 - i. Is determined to have violated a prohibition in paragraph a.1 of this award term; or
 - ii. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either—
 - (A) Associated with performance under this award; or

- (B) Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," as implemented by our agency at 2 CFR part 376.
- b. Provision applicable to a recipient other than a private entity.
We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a subrecipient that is a private entity—
1. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or
 2. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either—
 - i. Associated with performance under this award; or
 - ii. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," as implemented by our agency at 2 CFR part 376.
- c. Provisions applicable to any recipient.
1. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term
 2. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:
 - i. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
 - ii. Is in addition to all other remedies for noncompliance that are available to us under this award.
 3. You must include the requirements of paragraph a.1 of this award term in any subaward you make to a private entity.
- d. Definitions. For purposes of this award term:
1. "Employee" means either:
 - i. An individual employed by you or a subrecipient who is engaged in the performance of the project or program under this award; or
 - ii. Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.
 2. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.
 3. "Private entity":
 - i. Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 CFR 175.25.

ii. Includes:

(A) A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 CFR 175.25(b).

(B) A for-profit organization.

"Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102)

Section 189D of the National and Community Service Act of 1990 (NCSA), as amended by the Serve America Act of 2009, requires that all current and future VISTA sponsors who receive funds from VISTA complete background checks on sponsor employees who receive any portion of their salary from CNCS (VISTA) grant funding. These background checks are not an allowable cost for using VISTA grant funds because they are considered part of the grantee's share of VISTA supervision. Copies of background check results should be kept in sponsor employee files and may be subject to monitoring site checks or audits. Background checks for existing employees should be initiated as soon as possible and no later than April 1, 2011.

For the purposes of this policy, a vulnerable population is defined as a client population that may include, but is not limited to, elders (over age 65), minors (18 or younger) and/or individuals with mental or physical disabilities.

For sponsor employees whose salaries are paid, at least in part, with VISTA grant funds, and who *work with* vulnerable populations:

The VISTA sponsor must conduct the following three (3) actions:

1. An National Sex Offender Public Records (NSOPR) search, available at <http://www.nsopr.gov>
2. A State criminal registry or repository search in the state where the VISTA project is operating and the State where the staff member/members reside; and
3. Submit fingerprints to the FBI for a national criminal history background check. Instructions are available at <http://www.fbi.gov/about-us/cjis/background-checks>. Note: Employees can submit request for background checks, and have the results sent to the sponsor organization.

For sponsor employees whose salaries are paid, at least in part, with VISTA grant funds, and who *do not work with* vulnerable populations:

The VISTA project must conduct the following two (2) actions:

1. An NSOPR search, available at <http://www.nsopr.gov>
2. **And either:**
 - a) A State criminal registry or repository search in the state where the VISTA project is operating and the State where the staff member/members reside; **OR**
 - b) Submit fingerprints to the FBI for a national criminal history background check, instructions are available at <http://www.fbi.gov/about-us/cjis/background-checks>