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NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506



A Federal agency advised by the
National Council on the Arts

Ms. Alanna Heiss
Director
Institute for Art & Urban Resources, Inc.
46-01 21st Street
Long Island City, NY 11101

SEP 20 1990

Dear Ms. Heiss:

On behalf of Chairman John Frohnmayer, it is a pleasure to inform you that your organization has been awarded a grant from the National Endowment for the Arts.

Grant Number: 90-4442-0461 Application Number: A90-001990

Sponsoring Program(s): MUSEUM

Amount Awarded: \$15,000

To: Institute for Art & Urban Resources, Inc.

Start Date: September 1, 1990 End Date: June 30, 1991

Grant funds are provided for the following purpose(s): To support the presentation in New York of "Indigena," an exhibition of work by contemporary native American artists organized by the Canadian Museum of Civilization, Ottawa, as outlined in your application cited above and the enclosed project budget.

It is a condition of this grant that at least \$15,000 of funds from sources other than the federal government shall be expended as part of the total cost of this project. The obligation of the Endowment shall not be increased unless agreed to in writing by the chairman or a duly authorized representative.

The enclosed "General Terms" for grants from the National Endowment for the Arts specifies the Endowment's regulations, procedures and other requirements and references the Office of Management and Budget Circulars which apply to this grant. Note that at paragraph two these "General Terms" include a restriction on use of Arts Endowment grant funds newly enacted by Congress for Fiscal Year 1990. Please read the "General Terms" carefully.

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Ms. Alanna Heiss

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All correspondence or inquiries regarding the administrative requirements of this grant should be directed to the Grants Office (202) 682-5403.

Sincerely,

Laurence M. Baden

Laurence M. Baden
Grants Officer

Enclosures

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PROJECT BUDGET: National Endowment for the Arts

Grantee Institute for Art & Urban Resources, Inc.
 Grant # 90-4442-0461

Important Instructions: The budget set out below is derived from your application, revised budget and/or other correspondence. Expenditures on this project should be in general agreement with the budget. Deviation without prior NEA approval will be limited to the standards set forth in the grant and the provisions of circulars A-110 or A-102, whichever is applicable. NEA's obligation will not be increased by any of the above unless specifically agreed to in writing.

<u>Contributions</u>	Cash	\$	26,100	
	In-Kind	\$		
				TOTAL Contributions \$ 26,100
<u>Grants</u>	NEA	\$	15,000	
	Other	\$	21,685	
				TOTAL Grants \$ 36,685
<u>Revenues</u>				\$ 24,000
				GRAND TOTAL \$ 86,785

Reference: 8/31/90 Revised Budget

ExpensesDirect Costs

Salaries and Wages	\$	23,900	
Fringe Benefits		3,585	
Supplies and Materials		1,000	
Travel		1,800	
Permanent Equipment			
Other		56,500	
			TOTAL Direct \$ 86,785

Indirect Costs

\$

TOTAL Project Costs \$ 86,785

Notes:

Development director and assistant removed from "Salaries" and "Fringe"; unallowable. "Grants" reduced for match.

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**NATIONAL
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**WASHINGTON
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A Federal agency advised by the
National Council on the Arts

APR 10 1990

Dear Friends:

In the past decade, nearly 70,000 Americans have died of Acquired Immune Deficiency Syndrome (AIDS). In 1989 alone, 35,000 new cases of AIDS were reported, bringing the total diagnosed to almost 130,000. This crisis has already deprived this nation of some of its most talented creators and presenters of art - from dancers, choreographers, writers, actors, photographers and painters to arts patrons, administrators and members of their support staffs. None of us for whom the arts are important is spared the effects of AIDS, whether because we have lost someone close to us or because we are no longer privileged to enjoy the fruits of their artistic labor.

It is equally important for all of us to recognize that many Americans are living with AIDS - it is a part of their daily lives, whether they are afflicted themselves or know someone who is. The purpose of this letter is, therefore, two-fold: to recognize the tremendous loss of talent which this crisis has brought about, and to encourage additional measures to help those who are living with AIDS.

Last year, the National Endowment for the Arts was pleased to join with the United States Public Health Service in encouraging the dissemination of one of the most important tools in fighting AIDS and the human immunodeficiency virus (HIV) epidemic - information. The Endowment continues to encourage and support the distribution of information about how HIV is and is not spread and how choices about personal behavior can prevent transmission of the virus. The Endowment hopes that every citizen will show understanding and compassion to people whose lives have already been blighted by this terrible disease, and will hold out a helping hand to a person with AIDS or who has tested positive for HIV.

Many arts organizations in this country have already led the way in developing effective strategies to deal compassionately and humanely with employees who are living with AIDS or HIV. More important, they have blazed a trail in ensuring that the effects of this crisis in the arts community are recognized and understood by the public.

Each arts organization which is not already doing so should consider:

- o Developing a specific policy to enable your organization to deal fairly and compassionately with employees with life-threatening illnesses such as AIDS. This policy should be published and made available to all employees of the organization. For your convenience, we are including an example of such a policy which you may find useful. Please remember: discrimination against employees with AIDS or the HIV virus is prohibited by Federal law, under the Rehabilitation Act of 1973. The U. S. Justice Department has advised that this law protects persons with AIDS, as well as those who have tested positive for HIV, from discrimination.

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- o Heightening public awareness about the AIDS and HIV crisis, and urging voluntary assistance on behalf of those who are ill. Your organization may choose, for example, as 700 arts institutions did on December 1, 1989, to observe AIDS Awareness Day. In their observances, some organizations chose to remove a piece of art and leave in its place a statement about AIDS and why the piece was removed from public view. With your cooperation, other ways to make a statement about this crisis may be found, from "curtain speeches" prior to a performance to earmarking all or a portion of proceeds for the direct benefit of those who are ill. AIDS Awareness Day will recur in 1990; you may want to begin planning now for this important milestone.
- o Using your local resources to get advice or assistance. Most of our arts organizations are located in or near a city or town in which a public clinic, an AIDS "hotline" or a gay or lesbian organization or other AIDS activist group can be easily found which will gladly provide information, make speakers available or offer other assistance. In addition, the U. S. Public Health Service offers a national, toll-free AIDS Hotline: (800) 342-AIDS.

The National Endowment for the Arts has an AIDS Working Group (AWG) to advise me on issues concerning the AIDS crisis and its effect on arts organizations and individual artists and to help me ensure good communications between the programs at the Endowment and their respective disciplines. The Endowment's AWG has established "AIDS Liaisons" in each of the Endowment's principal program and administrative offices. Their names and telephone numbers are attached as an enclosure. I invite you to call the appropriate AIDS Liaison if you need application or grant-related assistance, have suggestions or comments, or have news about your own activities you'd like to share.

Sincerely,


JOHN E. FROHNMYER
Chairman

Enclosures

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Enclosure 1

Example of a Suggested "Personnel Policy"
(c) San Francisco AIDS Foundation
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[Name of Organization]
[Date]

ASSISTING EMPLOYEES WITH LIFE-THREATENING ILLNESSES

[Name of Organization] recognizes that employees with life-threatening illnesses including, but not limited to, cancer, heart disease and AIDS may wish to continue to engage in as many of their normal pursuits as their condition allows, including work. As long as these employees are able to meet acceptable performance standards, and medical evidence indicates that their conditions are not a threat to themselves or others, managers should be sensitive to their conditions and ensure that they are treated consistently with other employees. At the same time [Name of Organization] has an obligation to provide a safe work environment for all employees. Every precaution should be taken to ensure that an employee's condition does not present a health and/or safety threat to others.

Consistent with this concern for employees with life-threatening illnesses, [Name of Organization] offers the following range of resources:

- o Management and employee education and information on terminal illness and specific life-threatening illnesses.
- o Referral to agencies and organizations which offer supportive services for life-threatening illnesses.
- o Benefit consultation to assist employees in effectively managing health, leave and other benefits.

GUIDELINES:

When dealing with situations involving employees with life-threatening illnesses, managers should:

1. Remember that an employee's health condition is personal and confidential, and reasonable precautions should be taken to protect information regarding an employee's health condition.
2. Contact [Name of Designated Person or Office] if you believe that you or other employees need information about terminal illness, or a specific life-threatening illness, or if you need further guidance in managing a situation that involves an employee with a life-threatening illness.
3. Contact [Name of Designated Person or Office] if you have any concern about the possible contagious nature of an employee's illness.

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Enclosure 1 (continued)

4. Contact [Name of Designated Person or Office] to determine if a statement should be obtained from the employee's attending physician that continued presence at work will pose no threat to the employee or co-workers. [Name of Organization] reserves the right to require an examination by a medical doctor appointed by [Name of Organization].
5. If warranted, make reasonable accommodation for employees with life-threatening illnesses consistent with the needs of a particular division or unit of [Name of Organization].
6. Make a reasonable effort to reassign employees with life-threatening illnesses who are experiencing undue emotional stress and who request a reassignment to another division or unit of [Name of Organization].
7. Be sensitive and responsive to co-workers' concerns, and emphasize employee education available through [Name of Designated Person or Office].
8. No special consideration for reassignment requests from employees who feel threatened by a co-worker's life-threatening illness should be given beyond policies which would normally be followed for any employee-requested reassignment.
9. Be sensitive to the fact that continued employment for an employee with a life-threatening illness may sometimes be therapeutically important in the remission or recovery process, or may help to prolong that employee's life.
10. Employees should be encouraged to seek assistance from established community support groups for medical treatment and counseling services. Information on these can be requested through [Name of Designated Person or Office].

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Enclosure 2

National Endowment for the Arts
PROGRAM/OFFICE AIDS LIAISONS

(All Telephone Numbers Are Area Code 202)

<u>PROGRAM OR OFFICE</u>	<u>LIAISON</u>	<u>TELEPHONE</u>
Dance Program	Andrea Snyder	682-5435
	Suzanne Callahan	682-5435
Design Arts Program	To Be Announced	682-5437
Expansion Arts Program	Ray Joiner	682-5443
Folk Arts Program	Barry Bergey	682-5726
Inter-Arts Program	David Low	682-5444
Literature Program	Susan Campbell	682-5451
Media Arts Program	Brian O'Doherty	682-5452
Museum Program	David Bancroft	682-5442
Music Program	Carolyn Hellman	682-5445
Opera-Musical Theater Program	Jillian Miller	682-5447
Theater Program	Jessica Andrews	682-5425
	Ben Cameron	682-5425
	Michael Faubion	682-5448
Visual Arts Program		
Challenge/Advancement Program	Staige Davis	682-5436
Arts in Education Program	Katea Stitt	682-5426
States Program	Rene Hill	682-5429
Locals Program	Kristin Kelly	682-5431
Office, Deputy Chairman for Management	Keith Stephens	682-5792
Office, Deputy Chairman for Public Partnership	Dorothy Kiley	682-5441
Office of Congressional Liaison	Rose DiNapoli	682-5434
Office of Council & Panel Opns	Robbie McEwen	682-5433
Office of Policy & Planning	Eva Jacob	682-5424
Office of Public Affairs	Joan LaRocca	682-5605
Budget Division	Judith O'Brien	682-5478
Contracts Division	Bill Hummel	682-5482
Grants Division	Henry Spiegler	682-5783
Management Systems Division	Robin Huggins	682-5479
Personnel Division	Steve Klink	682-5406

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Addendum to
General Terms & Conditions for Organizational Grant Recipients

Paragraph two, "Restriction on the use of FY 1990 Appropriated Funds" now includes the following reference in addition to the information already provided:

Please reference the enclosed "Statement of Policy and Guidance for the Implementation of Section 304 of the Department of Interior and Related Agencies Appropriations Act of 1990," issued July 5, 1990, for further information.

July 5, 1990

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NATIONAL ENDOWMENT FOR THE ARTS

STATEMENT OF POLICY AND GUIDANCE FOR THE IMPLEMENTATION OF
SECTION 304 OF THE DEPARTMENT OF INTERIOR AND RELATED AGENCIES
APPROPRIATIONS ACT OF 1990.

AGENCY: National Endowment for the Arts ("Endowment" or "NEA")

ACTION: Statement of Policy and Guidance

SUMMARY: This statement of policy and accompanying guidance
define what the Endowment considers to be "obscene" for purposes
of carrying out the Endowment's responsibilities under section
304 of the Department of Interior and Related Agencies
Appropriations Act of 1990.

EFFECTIVE DATE: July 5, 1990

FOR FURTHER INFORMATION CONTACT: General Counsel, Julianne R.
Davis, 202/682-5418

SUPPLEMENTARY INFORMATION:

1. Background

Section 304(a) of the 1990 appropriations law provides as
follows:

None of the funds authorized to be appropriated for the
National Endowment for the Arts . . . may be used to
promote, disseminate or produce materials which in the
judgment of the National Endowment for the Arts . . . may be
considered obscene, including, but not limited to,
depictions of sadomasochism, homoeroticism, the sexual
exploitation of children, or individuals engaged in sex acts
and which, when taken as a whole, do not have serious
literary, artistic, political or scientific value.

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2. The Endowment's Policy

a. The Definition of "Obscene"

For purposes of carrying out its responsibilities under the statute, the Endowment considers to be "obscene" only work which, (1) when taken as a whole, the average person, applying contemporary community standards, would find appeals to the prurient interest; (2) depicts or describes sexual conduct in a patently offensive way; and, (3) taken as a whole, lacks serious literary, artistic, political, or scientific value. This standard is identical to the legal definition of obscenity established by the Supreme Court in Miller v. California, 413 U.S. 15 (1973).

b. Seasonal Support Grants

The Endowment is currently examining the issue of how section 304 will be applied to "seasonal support grants," which are grants which provide funding for the general operations of recipient organizations. Guidance on this issue will be forthcoming.

3. Guidance to Grantees

a. The Grant Conditions

Paragraph 2 of the general terms and conditions for organizations and individuals receiving grants from the Endowment sets forth the restriction exactly as it appears in section 304. For purposes of the Endowment's enforcement of this grant condition, the condition should be understood as embodying the Endowment's definition of "obscene" as set forth in section 2(a) above. Accordingly, grant recipients, in order to receive funds, must agree that they will not use those grant funds to promote, disseminate or produce materials that are "obscene" under the well-settled legal definition employed by the Supreme Court in Miller v. California.

b. Procedures for Implementing Section 304

The Endowment, as part of its general review procedures, will review all grant applications to determine whether the proposed project violates section 304. The Endowment may, if necessary, seek additional information from potential grantees to make this determination. If the Endowment determines that the proposed project violates section 304, the grant request will be denied.

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If the Endowment has reason to believe a grantee is violating section 304 after a grant is approved, either through Endowment sources or otherwise, the Endowment will write a letter to the grantee notifying it that it may be in violation of section 304 and that a written justification of the project and its compliance with section 304 must be submitted within thirty (30) days. The Endowment will then review the written submission (or if none is received, the available information) and determine whether the project violates section 304. If the Endowment finds that such a violation has occurred, the Endowment will recoup the grant money pursuant to its civil and administrative remedial powers.

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GENERAL TERMS & CONDITIONS FOR ORGANIZATIONAL GRANT RECIPIENTS

Revised June 1990

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GENERAL TERMS & CONDITIONS FOR ORGANIZATIONAL GRANT RECIPIENTS

* * * * *

THE FOLLOWING INFORMATION IS PROVIDED TO HIGHLIGHT VARIOUS GRANT REQUIREMENTS, PARTICULARLY THOSE IDENTIFIED IN THE GOVERNMENT-WIDE COMMON RULE ENTITLED "UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS & COOPERATIVE AGREEMENTS TO STATE AND LOCAL GOVERNMENTS" AND IN OFFICE OF MANAGEMENT & BUDGET (OMB) CIRCULARS. THE AVAILABILITY OF THIS INFORMATION, HOWEVER, DOES NOT RELIEVE GRANTEEES FROM THEIR RESPONSIBILITY TO READ THE COMMON RULE AND APPROPRIATE OMB CIRCULARS.

* * * * *

1. Applicability of General Terms & Conditions. The General Terms & Conditions for Organizational Grant Recipients apply to all grants awarded by the National Endowment for the Arts (Endowment) to organizations including private nonprofits; institutions of higher education; and state, local, and federally recognized Indian Tribal governments. Grant recipients assume legal responsibility for administering awards in accordance with these General Terms & Conditions and for complying with any provisions included in the grant agreement. Failure to comply with these requirements may result in suspension or termination of the award and Endowment recovery of grant funds.
2. Restriction on the use of FY 1990 Appropriated Funds. Public Law 101 - 121 requires that:

"None of the funds authorized to be appropriated for the National Endowment for the Arts ... may be used to promote, disseminate, or produce materials which in the judgment of the National Endowment for the Arts ... may be considered obscene, including but not limited to, depictions of sadomasochism, homoeroticism, the sexual exploitation of children, or individuals engaged in sex acts and which, when taken as a whole, do not have serious literary, artistic, political or scientific value."
3. Treasury or Challenge Grant. If you received a grant that includes Treasury or Challenge Grant funds, please refer to the attached Addendum (A for Treasury and B for Challenge) which contains additional terms and conditions.
4. Sponsors. If this grant is awarded to you as the sponsor or fiscal agent for another organization, it is understood that your organization is financially, administratively and programmatically responsible for all aspects of the grant including submission of the labor assurance form; final reports; payment requests; and any amendment request which would effect the terms and conditions of this grant.

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5. Compliance with Terms and Conditions. Submission of a request for funds under this grant (either through a Request for Advance or Reimbursement or Letter of Credit, as applicable) constitutes agreement to comply with all terms and conditions of the grant and agreement that funds will be disbursed in accordance with the approved project budget.
6. Uniform Administrative Requirements. Nonprofit organizations, inclusive of colleges and universities, are subject to the provisions of OMB Circulars A-110 ("Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations"). Units of state and local governments and federally recognized Indian Tribal governments are subject to the administrative requirements codified by the Endowment as "Part 1157 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments" (hereafter referred to as "Common Rule"). As applicable, these documents, by reference, are hereby incorporated into this grant.
7. Allowable Costs. The allowability of costs for work performed under an Endowment grant shall be determined in accordance with the applicable federal cost principles and the terms and conditions of the grant award. The following OMB Circulars set forth the federal cost principles that, in general, apply to Endowment grantees:
 - a. OMB Circular A-122: nonprofit organizations, exclusive of institutions of higher education;
 - b. OMB Circular A-21: public and private institutions of higher education; and
 - c. OMB Circular A-87: state, local and federally recognized Indian tribal governments.

Copies of these OMB Circulars may be obtained by writing to the Office of Management and Budget, Publications Office, New Executive Office Building, Room G236, Washington, D.C. 20503.

8. Personnel Activity Reports. The Office of Management and Budget requires that compensation charged to federal grants, in whole or in part, be properly documented. OMB Circular A-122 requires under Attachment B that nonprofit organizations maintain personnel activity reports on employee time. These reports must reflect an after-the-fact determination of the actual activity of each employee. The report must account for the total activity for which employees are compensated on each Endowment-supported grant project. The reports must be signed by the employee and his/her supervisor. A sample format for maintaining this information is provided on page 12. Public and private institutions of higher education (A-21), units of state and local government and federally recognized Indian Tribal governments (A-87) should follow the guidelines outlined in your respective circulars.

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9. Subgranting

a. General Requirements

- 1) Subgranting to Organizations. The federal laws, rules, regulations and OMB Circulars that apply to Endowment organizational grant recipients which are nonprofit organizations, including institutions of higher education and hospitals, generally also apply to such organizations when they receive a subgrant through an Endowment-supported grant.
 - 2) Subgranting to Units of State and Local Government. The federal laws, rules, regulations and OMB Circulars that apply to Endowment organizational grant recipients which are units of state and local government generally also apply to such organizations when they receive a subgrant through an Endowment-supported grant.
 - 3) Subgranting with Individuals. Please ensure that in your subgrant agreements you include Part 2 of these General Terms and Conditions as well as a requirement that the subgrantee submits to you final reports and maintains a record of any documents pertinent to this grant for a period of three years from the date the final report is filed.
- b. Congressional Directive on Subgranting. If your grant award letter indicates that you are subject to a Congressional directive on subgranting, then the requirements contained in the attached "Additional Terms & Conditions for Organizations Receiving Support for Subgranting" are also applicable.

If you have any questions regarding the subgranting requirements outlined above, please contact the Grants Office at (202) 682-5403.

10. Matching Requirements. Unless otherwise stated in the grant award letter and/or reflected in the project budget, it is a condition of this grant that Endowment funds may not exceed 50 percent of the total cost of the project. The obligation of the Endowment shall not be increased unless agreed to in writing by the Chairman or a duly authorized representative. For Treasury and Challenge grant recipients, please refer to Addendum A or B, as applicable, for matching requirements.
11. Program Income. Income earned by a grantee (during the grant period) that results from activities supported by Endowment funds is considered to be program income. Such earnings include, but are not limited to income from fees for services performed, the use or rental of real or personal property acquired with grant funds, admission fees, etc. The Endowment utilizes the cost-sharing or matching method of program income. As such, program income may be used as part of the nonfederal match for a grant, or for additional costs of the Endowment supported project, or for use in other projects in the arts which are consistent with those supported by the Endowment.

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12. Grant Amendments. All requests to amend the budget, grant period, matching requirements, or project scope/objective are to be submitted in writing to the funding program office. Grantees will be notified in writing of the Endowment's response by the Grants Office. Until such time as you receive a written response from the Grants Office, you may only incur costs consistent with the terms and conditions of the grant in effect at the time of your amendment request.
 - a. Budget Revisions. The enclosed project budget reflects the information contained in your application and any revisions made by the Endowment at your request or in order to bring the project budget into compliance with Endowment guidelines or federal regulations. Please refer to either OMB Circular A-110, Attachment J or the Common Rule, Subpart C, section 1157.30, as applicable, for guidance regarding budget revisions that require prior written approval. Please note that if your revision involves the acquisition of an item that has a useful life of at least one year and costs at least \$5,000, then this item is considered to be equipment and requires prior written approval from the Endowment.
 - b. Grant Period Extensions & Liquidation of Obligations. Grantees are responsible for ensuring that all project activities and the commitment of project funds take place within the official grant period (i.e., the period stated in the grant award letter or an amendment letter). Grantees are also responsible for ensuring that all obligations incurred under a grant are liquidated within 90 days after the end date of the grant -- to coincide with the submission of the Financial Status Report.

If a project cannot be initiated or completed within the timeframe set out in the grant award letter or if all obligations cannot be liquidated within 90 days following the project end date, then a time extension is needed. Time extension requests require detailed justification.
 - c. Matching. The Endowment will not waive matching requirements except under the most unusual circumstances. Such requests require detailed justification including a new budget that reflects the revised commitment to the project.
 - d. Project or Scope. A project that is carried out under a grant agreement shall be consistent with the proposal that is approved for funding by the Endowment. Changes may not be made in the subject or the proposed objectives and products of grant activities without prior written approval from the Endowment. Factors that will be examined in considering such amendment requests include whether the: (1) need for the original grant project continues, (2) purpose of the grant remains the same, and (3) target audience remains the same.
13. Change in Key Person(s). State and local government grantees, subject to the provisions of the Common Rule, should refer to Subpart C, section 1157.30(d)(3) regarding prior approval for a change in key persons associated with the project.

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14. Title to Equipment. Unless otherwise specified in the grant award notice, title to equipment purchased or fabricated with Endowment funds shall be vested, without further obligation to the federal government, in the grantee organization with the understanding that the equipment will be used for the project, or similar activities, for which it was obtained.

15. Indirect Costs. The following applies only to those grantees who have indirect costs included in their approved project budget. The rate included reflects either an already established rate with a federal agency or an estimate submitted by those who intend to negotiate an indirect cost rate before the end of the grant period. When establishing an indirect cost rate, proposals should be submitted to the cognizant federal agency so that the rate may be finalized before the conclusion of your grant period. Similarly, in the event that your rate expires during the grant period, you must submit a proposal to renegotiate so that the rate may be finalized before the conclusion of your grant.

If the actual negotiated rate for your organization exceeds the rate as specified in the approved project budget, the application of a higher rate is subject to the limitations set forth in either OMB Circular A-110, Attachment J or the Common Rule, Subpart C, section 1157.42(c)(4), as applicable. In no event will additional federal funds be awarded to support an increase in indirect costs. A negotiated rate lower than the rate included in the project budget or failure to negotiate a rate by the end of the grant period may result in decreased federal support if the total nonfederal costs applied toward your Endowment-supported grant project are insufficient to satisfy the grant's matching requirement.

Any questions about negotiating indirect costs should be directed to the Endowment's Office of Inspector General at (202) 682-5402.

16. Foreign Travel. All travel outside the United States, its territories, and Canada which was not identified in your application must be specifically approved in writing by the Grants Office before travel is undertaken. Additionally, such travel (inclusive of persons or property) that is paid in whole or in part with Endowment funds must be performed on a U.S. air-carrier when this service is available. Except under the following conditions, a U.S. air-carrier service is considered available even though a comparable or different kind of service can be provided at less cost by a foreign carrier and/or foreign air-carrier service is preferred by, or is more convenient for, the traveler:

- a. when the traveler's origin or destination airport is a gateway airport abroad* and the use of a U.S. air-carrier would extend the time in travel status by at least twenty-four hours more than travel by a foreign air-carrier;

*A gateway airport abroad is the airport from which the traveler last embarks en route to the U.S. or at which he/she first debarks incident to travel from the U.S.

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- b. when a traveler while en route must transfer to another flight and the use of a U.S. air-carrier would extend his or her time in travel status by at least six hours more than travel by a foreign air-carrier;
- c. when travel time on a scheduled flight by a foreign air-carrier is three hours or less and service by a U.S. air-carrier would involve twice as much travel time; or
- d. when travel is between two points outside the U.S. and the use of a foreign air-carrier would eliminate two or more aircraft changes in route.

If you discover that service on a U.S. flag carrier is not available, you must request an exception in writing from the Endowment. All requests should be sent to the Grants Office for determination.

- 17. Lobbying. In accordance with a Congressional directive, grantees are requested to note the following provisions of federal laws regarding the use of Endowment funds for lobbying activities:

- a. 18 U.S.C. Sec. 1913 Lobbying with appropriated moneys

"No part of the money appropriated by any enactment of Congress shall, in the absence of express authorization by Congress, be used directly or indirectly to pay for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a Member of Congress, to favor or oppose, by vote or otherwise, any legislation or appropriation by Congress, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation; but this shall not prevent officers or employees of the United States or of its departments or agencies from communicating to Members of Congress on the request of any Member of Congress, through the proper official channels, requests for legislation or appropriations which they deem necessary for the efficient conduct of the public business.

"Whoever, being an officer or employee of the United States or of any department or agency thereof, violates or attempts to violate this section, shall be fined not more than \$500 or imprisoned not more than one year, or both; and after notice and hearing by the superior officer vested with the power of removing him, shall be removed from office or employment."

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b. Section 319 of Public Law 101-121, 31 U.S.C. Sec. 1352 Certification regarding lobbying

This law prohibits the use of federal funds to pay costs associated with lobbying members of Congress, employees of Congress, and employees of federal agencies with respect to the award or amendment of any federal grant, cooperative agreement, contract or loan. While applicants and grantees may use nonfederal funds for such activities, this must be disclosed to the federal agency. The law exempts from the disclosure requirement the lobbying activities of long-term employees (those employed or expected to be employed for more than 130 days) of an applicant or grantee. The law also exempts from the definition of lobbying certain agency and legislative liaison activities and professional and technical services by applicants and grantees.

This law requires applicants who request or are recommended to receive more than \$100,000 in federal funds to execute a certification, prior to grant award, that they have not and will not use federal appropriated funds for lobbying; that they will disclose (through a government standard form) the use of other funds for lobbying activities; and that they will require similar certifications from subgrantees or contractors which receive more than \$100,000 under the grant supported project.

Copies of the Endowment's regulations regarding "Lobbying" may be obtained by writing to the Office of General Counsel, National Endowment for the Arts, 1100 Pennsylvania Ave., N.W., Washington, D.C. 20506.

In addition, use of federal grant funds for lobbying activities is prohibited by OMB Circular A-122. Please review this circular carefully if applicable to you.

18. Signature Authorization. The individual(s) identified on your application as the authorizing official(s) can sign the labor assurance form, revised budgets, cash requests, final reports and can make requests to amend a grant. Such individuals serve as authorizing officials for this application only. The executive director, president, chairman or officers of the board will be considered authorizing officials for this or any grant you may receive, whether or not they have signed an application.

If grantees wish to have other individuals act as authorizing officials either for this or any other Endowment grant, a completed signature authorization form (a copy is provided on page 13) or a letter making such a request must be submitted to the Endowment's Grants Office. These forms will be maintained on file in the Grants Office for a period of four years. Please submit updated forms if changes in authorizing officials occur within your organization or every four years, as necessary.

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Please note that any person serving on an Endowment panel generally can act as an authorizing official except for those applications reviewed by the panel that he/she serves on. This prohibition begins with and lasts until the conclusion of the fiscal year that the panelist serves.

19. Cash Requests, Interest Earned on Advances and Labor Assurance

a. Cash Requests

- 1) Requests for Advance or Reimbursement. Cash requests must reflect expenses already incurred (reimbursement) and/or expenses to be incurred (advance) within 30 days or less from the date you sign the payment request form. In either instance, funds must be immediately disbursed upon receipt. Under no circumstances may funds be requested to cover expenditures prior to the beginning of the grant period. Payment requests must be rounded to the nearest dollar.

No payment of grant funds can be made unless the individual that signs the cash request is an authorizing official -- with the exception of colleges and universities where an employee of the office fiscally responsible for a grant may request and sign a cash request.

No payment of grant funds will be sent to an address outside the United States, its territories or Canada. You are responsible for making arrangements for grant payments to be sent to an address within the United States and notifying the Endowment in writing of such arrangements.

- 2) Electronic Funds Transfer. Grantees interested in having payments transferred electronically to their financial institution should refer to the "Guidelines for Completing the Request for Advance or Reimbursement form."

- b. Interest Earned on Advances. Grant recipients should refer to either OMB Circular A-110, Attachment I or the Common Rule, Subpart C, section 1157.21(h)(2)(i) for information regarding the disposition of interest earned on advances of funds.

- c. Labor Assurance. In addition to submitting the payment request form, you must also certify to the Endowment that you will comply with the labor standards set out in "Part 505 (29 CFR) - Labor Standards on Projects or Productions Assisted by Grants from the National Endowment for the Arts." This is required by the National Foundation on the Arts and the Humanities Act of 1965, as amended (20 U.S.C. 951 et seq.). Grantees provide this assurance by signing and returning to the Grants Office the Assurances as to Labor Standards which is included in your grant package.

It is very important that the Assurance form accompany your first payment request. NO FUNDS WILL BE PAID UNTIL THIS FORM IS RECEIVED IN THE GRANTS OFFICE.

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20. Nondiscrimination and Other Assurances

a. Nondiscrimination Assurances. Grantees are required to execute projects and/or productions in accordance with the requirements of Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, Title IX of the Education Amendments of 1972, where applicable.

- 1) Title VI of the Civil Rights act, as amended, provides that no person in the United States shall, on the grounds of race, color or national origina, be excluded from participation in, be denied benefits of, or be subject to discrimination under any program or activity receiving federal financial assistance.
- 2) Section 504 of the Rehabilitation Act of 1973 provides that no otherwise qualified handicapped individual in the United States, as defined in Section 7(6), shall, solely by reason of his handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal assistance.
- 3) Age Discrimination Act of 1975 provides that no person in the United States shall, on the basis of age, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
- 4) Title IX of the Education Amendments of 1972 provides that no person in the United States shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.

Copies of the nondiscrimination regulations identified above may be obtained by writing to the Division of Civil Rights, National Endowment for the Arts, 1100 Pennsylvania Avenue, N.W., Washington, D.C. 20506.

b. Other Assurances. Grantees are also required to execute projects and/or productions in accordance with the requirements of the National Endowment for the Arts' regulations implementing Executive Order 12549, "Debarment and Suspension," and the Drug-Free Workplace Act of 1988. Copies of these regulations may be obtained by writing to the Office of General Counsel at the above address.

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21. Reporting Requirements. A Final Report package including the Financial Status Report, two copies of the Final Descriptive Report and any required work product(s) must be submitted not later than 90 days after the grant ending date to:

Grants Office/Final Reports Section, Room 204
National Endowment for the Arts
Nancy Hanks Center
1100 Pennsylvania Avenue, N.W.
Washington, D.C. 20506

The necessary forms and specific Final Reporting Requirements for your grant are included in your grant package. An authorizing official must sign the Financial Status Report to verify that the project for which Endowment funds were awarded has been carried out.

Grantees who fail to submit required final reports for any grant(s) are ineligible to receive subsequent funding for five years following the final report due date of the grant(s) or until the delinquent final reports are submitted earlier; whichever occurs first. Acceptability of final reports may also affect eligibility. In addition, failure to submit required final reports within 210 days from the grant end date will result in the Endowment withdrawing any undisbursed funds remaining on the delinquent grant.

22. Financial Management and Audit Requirements. OMB Circular A-110, Attachment F and the Common Rule, Subpart C, section 1157.20 & .26, as applicable, prescribe standards for financial management systems of grantees. OMB Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations," and A-128, "Audits of State and Local Governments," include requirements for conducting financial and compliance audits. Please direct any questions about these requirements to the Endowment's Office of Inspector General at (202) 682-5402. Copies of these circulars may be obtained from the OMB Publications Office, as noted on page 2, Item 7 of this document.
23. Record Retention. Following the submission of financial status reports, grant recipients must maintain financial records, supporting documents, statistical records, and all other records pertinent to a grant consistent with the provisions outlined in OMB Circular A-110 and the Common Rule, Subpart C, section 1157.42, as applicable. Generally, the retention period is three years from the date the financial status report is filed.
24. Drug-Free Workplace Act Requirements. Grantees must maintain on file the place(s) that work is being performed under the grant.
25. Audit Confirmation. Grantees that wish to confirm, primarily for audit purposes, the exact amount of a grant or payment that they have received from the Endowment should contact the Endowment's Finance Office at (202) 682-5493 or mail their requests to the Finance Office, National Endowment for the Arts, Room 223, 1100 Pennsylvania Ave., N.W., Washington, D.C. 20506.

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26. Acknowledgment of Support. Please reference category specific requirements contained in either the program guidelines used to submit this grant application or in this grant package for these requirements.
27. Library of Congress Cataloging in Publication Data. It is strongly recommended that any publication which results from this grant be cataloged by the Cataloging in Publication Division of the Library of Congress before it is prepared for final printing. This method of cataloging enables libraries to acquire and process books quickly. To accomplish this, the grantee must submit galley proofs or front material to the Library of Congress at least 10 days prior to publication. For procedural information write or call: Library of Congress, Cataloging in Publication Division, Washington, D.C. 20540 (202/287-6372).
28. Suspension, Termination and Debarment. Office of Management and Budget Circular A-110, Attachment L and the Common Rule, Subpart C, section 1157.43, respectively, provide uniform suspension and termination procedures for federal grants. Endowment regulations implementing Executive Order 12549, "Debarment and Suspension," also provide additional guidance.
- Suspension of a grant is an action by a federal sponsoring agency that temporarily suspends federal sponsorship under the grant pending corrective action by the recipient or pending a decision to terminate the grant by the federal sponsoring agency. Termination of a grant means the cancellation of federal assistance, in whole or in part under a grant, at any time prior to the date of completion. As a result of Executive Order 12549, if you or your organization is suspended or debarred by one federal agency, you are suspended or debarred by all federal agencies.
29. Resolution of Conflicting Conditions. Should there be any inconsistency between these General Terms and Conditions and the terms and conditions of a grant award notice, the applicable laws and regulations will determine what takes precedence.
30. Clarification of Administrative, Technical or Programmatic Requirements. If you have any questions about these requirements, please contact either the Grants Office at 202/682-5403 or the Endowment program office through which your grant was awarded at 202:

Arts in Education	682-5426	Literature	682-5451
Challenge/Advancement	682-5436	Locals Program	682-5431
Dance	682-5435	Media Arts	682-5452
Design Arts	682-5437	Museums	682-5442
Expansion Arts	682-5443	Music	682-5445
Fellows	682-5786	Opera-Mus. Theater	682-5447
Folk Arts	682-5449	States Program	682-5429
Inter-Arts	682-5444	Theater	682-5425
International	682-5422	Visual Arts	682-5448

For the hearing impaired, the Endowment has a telecommunications device (TDD) located within its Office of Special Constituencies (TDD number 202/682-5496).

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SAMPLE TIME & EFFORT REPORT
FOR NONPROFIT ORGANIZATIONS

Organization Name: _____
Month/Year: October 1990

Employee Name: William James
Position: Programmer
Signature: _____

Approved by: Ron Smith
Position: Exec. Director
Signature: _____

Activities	Date										Total
	1	2	3	4	5	6	7	8	9	10	
Arts Endowment											
NEA-90-3144-100	<u>2</u>			<u>3</u>		<u>S</u>	<u>S</u>	<u>6</u>		<u>8</u>	<u>19</u>
NEA-90-3321-090	<u>3</u>		<u>4</u>		<u>3</u>	<u>A</u>	<u>U</u>	<u>1</u>			<u>11</u>
Non-Arts Endowment											
Summer in the Parks	<u>1</u>		<u>4</u>	<u>3</u>		<u>T</u>	<u>N</u>	<u>1</u>			<u>9</u>
						<u>U</u>	<u>D</u>				
Administrative						<u>R</u>	<u>A</u>				
Fund raising				<u>2</u>	<u>5</u>	<u>D</u>	<u>Y</u>				<u>7</u>
TOTAL HOURS WORKED:											
Leave:											
Sick									<u>8</u>		<u>8</u>
Vacation/annual	<u>2</u>	<u>8</u>									<u>10</u>
Holiday											
Administrative											
Other (specify):											
TOTAL HOURS ACCOUNTED FOR:	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>			<u>8</u>	<u>8</u>	<u>8</u>	<u>64</u>

As you prepare your time and effort report, please consider the following:

1. Time and effort reports are required to be maintained for any individual whose salary, in part or in whole, is included in an Endowment-supported project as a direct cost.
2. All of an employee's time must be accounted for in these reports. This would include the time the employee spent exclusively on Endowment-supported activities as well as on nonEndowment-supported or nonproject specific (e.g., general administration) activities.
3. Although fund-raising activities may not be included in an Endowment-supported project, time spent on such activity must be included in a time and effort report.

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SIGNATURE AUTHORIZATION

Guidelines: Individual(s) identified on your application as authorizing official(s) serve as authorizing officials for this application only. The executive director, president, chairman or officers of the board will be considered authorizing officials for this or any grant you may submit, whether or not they have signed an application. If you would like other individuals to be authorizing officials for this or any other project supported by the Endowment, please provide the information requested below. Space has been provided for you to identify as many as two alternative authorizing officials. Examples of such alternatives may include board members, fiscal officers and/or project directors. This request must be signed by a current authorizing official of your organization.

Organization _____

Alternate Authorizing Official: Alternate Authorizing Official:

Typed Name _____ Typed Name _____

Title _____ Title _____

Signature Date Signature Date

Current Authorizing Official making this request:

Typed Name _____

Title _____

Signature Date

Please return this form to:

Grants Office
National Endowment for the Arts
Washington, DC 20506

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**Office of
Management and Budget
A-110**

Grants and Agreements with
Institutions of Higher Education,
Hospitals and Other
Nonprofit Organizations



**Uniform Administrative
Requirements**

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ERRATA SHEET

OMB Circular No. A-110
Uniform Administrative Requirements for Grants and
Other Agreements with Institutions of Higher Education,
Hospitals, and Other Nonprofit Organizations

Page 32016

Paragraph 5 -- change "statue" to "statute"
Paragraph 11 -- change "contracting" to "contacting"
Attachment A, Paragraph 3 -- change "require" to "required"

Page 32017

Attachment D, Paragraph 1 -- change "copyrights" to "copyrights"
Attachment E, Paragraph 2d -- change "non-expandable" to "non-expendable"

Page 32029

Attachment J, Paragraph 3c -- change "increases indirect" to "increase in direct"

Page 32030

Attachment J, Paragraph 9 -- delete "or contracts"
Attachment L, Paragraph 3 -- change "termination" to "terminate"
Attachment M, Paragraph 1 -- change "Circular" to "Circular"
and "etxend" to "extend"

Page 32035

Attachment N, Paragraph 2c -- change "exempt" to "except"
Attachment N, Paragraph 6b(1)(a) should read as follows:
"(a) Activities sponsored by the same Federal agency."

Page 32036

Attachment N, Paragraph 6d(5) -- change "Adequately" to "Adequate"

Page 32037

Attachment O, Paragraph 4j -- change "Clear" to "Clean"

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NOTICES

OFFICE OF MANAGEMENT AND BUDGET

[Circular No. A-110]

GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NONPROFIT ORGANIZATIONS

Uniform Administrative Requirements

JULY 1, 1976.

To the heads of executive departments and establishments.

Subject: Uniform administrative requirements for grants and other agreements with institutions of higher education, hospitals, and other nonprofit organizations.

1. **Purpose.**—This Circular promulgates standards for obtaining consistency and uniformity among Federal agencies in the administration of grants to, and other agreements with, public and private institutions of higher education, public and private hospitals, and other quasi-public and private nonprofit organizations. This Circular does not apply to grants, contracts, or other agreements between the Federal Government and units of State or local governments covered by Federal Management Circular 74-7.

2. **Effective date.**—The standards in the attachments to this Circular will be applied as soon as practicable but not later than January 1, 1977.

3. **Supersession.**—This Circular rescinds and replaces parts III and IV of the Appendix to Federal Management Circular 73-7, Administration of college and university research grants.

4. **Policy intent.**—The uniform standards and requirements included in the attachments to this Circular replace the varying and often conflicting requirements that have been imposed by Federal agencies as conditions of grants and other agreements with recipients.

5. **Applicability and scope.**—Except as provided below, the standards promulgated by this Circular are applicable to all Federal agencies. If any statute expressly prescribes policies or specific requirements that differ from the standards provided herein, the provisions of the statute shall govern.

The provisions of the attachments of this Circular shall be applied to subrecipients performing substantive work under grants that are passed through or awarded by the primary recipient if such subrecipients are organizations described in paragraph 1.

6. Definitions.

a. The term "grant" means money or property provided in lieu of money paid or furnished by the Federal Government to recipients under programs that provide financial assistance or that provide support or stimulation to accomplish a public purpose. The term "other agreements" does not include contracts which are required to be entered into and administered under procurement laws and regulations. Grants and other agreements exclude (a) technical assistance programs, which provide services instead of money, (b) assistance in the form of

general revenue sharing, loans, loan guarantees, or insurance, and (c) direct payments of any kind to individuals.

b. The term "recipient" includes the following types of nonprofit organizations that are receiving Federal funds from a Federal agency or through a State or local government:

Public and private institutions of higher education; public and private hospitals; and other quasi-public and private nonprofit organizations such as (but not limited to) community action agencies, research institutes, educational associations, and health centers.

The term does not include foreign or international organizations (such as agencies of the United Nations) and Government-owned contractor operated facilities or research centers providing continued support for mission-oriented, large scale programs that are Government-owned or controlled, or are designed as federally-funded research and development centers.

7. **Requests for exceptions.**—The Office of Management and Budget may grant exceptions from the requirements of this Circular when exceptions are not prohibited under existing laws.

However, in the interest of maximum uniformity, exceptions from the requirements of the Circular will be permitted only in unusual cases. Agencies may apply more restrictive requirements to a class of recipients when approved by the Office of Management and Budget.

8. **Attachments.**—The standards promulgated by this Circular are set forth in the Attachments, which are:

- Attachment A Cash depositories.
- Attachment B Bonding and insurance.
- Attachment C Retention and custodial requirements for records.
- Attachment D Program income.
- Attachment E Cost sharing and matching.
- Attachment F Standards for financial management systems.
- Attachment G Financial reporting requirements.
- Attachment H Monitoring and reporting program performance.
- Attachment I Payment requirements.
- Attachment J Revision of financial plans.
- Attachment K Closeout procedures.
- Attachment L Suspension and termination procedures.
- Attachment M Standard form for applying for federal assistance.
- Attachment N Property management standards.
- Attachment O Procurement standards.

9. **Exceptions for certain recipients.**—Notwithstanding the provisions of paragraph 7 if an applicant/recipient has a history of poor performance, is not financially stable, or its management system does not meet the standards prescribed in the Circular, Federal agencies may impose additional requirements as needed provided that such applicant/recipient is notified in writing as to:

- a. What the additional standards are being imposed;
- b. What corrective action is needed.

Copies of such notifications shall be sent to the Office of Management and Budget and other agencies funding that recipient at the same time the recipient is notified.

10. **Responsibilities.**—Agencies responsible for administering programs that involve grants and other agreements with recipients shall issue the appropriate regulations necessary to implement the provisions of this Circular. All portions of such regulations that involve record-keeping and/or reporting requirements subject to the provisions of the Federal Reports Act and OMB Circular A-40 must be submitted to OMB for clearance before being introduced into use. Upon request all regulations and instructions implementing this Circular shall be furnished to the Office of Management and Budget. Agencies shall also designate an official to serve as the agency representative on matters relating to the implementation of this Circular. The name and title of such representative shall be furnished to the Office of Management and Budget not later than August 30, 1976.

11. **Inquiries.**—Further information concerning this Circular may be obtained by contacting the Financial Management Branch, Budget Review Division, Office of Management and Budget, Washington, D.C. 20503, telephone 395-3993.

JAMES T. LYNN,
Director.

ATTACHMENT A—CIRCULAR NO. A-110

CASH DEPOSITORIES

1. This attachment sets forth standards governing the use of banks and other institutions as depositories of funds advanced under grants and other agreements.

2. Except for situations described in paragraphs 3, 4, and 5, no Federal sponsoring agency shall:

a. Require physical segregation of cash depositories for funds which are provided to a recipient.

b. Establish any eligibility requirements for cash depositories for funds which are provided to a recipient.

3. A separate bank account shall be required when applicable letter-of-credit agreements provide that drawdowns will be made when the recipient's checks are presented to the bank for payment.

4. Any moneys advanced to a recipient which are subject to the control or regulation of the United States or any of its officers, agents or employees (public moneys as defined in Treasury Circular No. 176, as amended) must be deposited in a bank with Federal Deposit Insurance Corporation (FDIC) insurance coverage and the balance exceeding the FDIC coverage must be collateralized secured.

5. Consistent with the national goal of expanding the opportunities for minority business enterprises, recipients and subrecipients shall be encouraged to use minority banks (a bank which is owned at least 50 percent by minority group members).

ATTACHMENT B—CIRCULAR NO. A-110

BONDING AND INSURANCE

1. This attachment sets forth bonding and insurance requirements for grants and other agreements with recipients. No other bonding and insurance requirements shall be imposed other than those normally required by the recipient.

2. Except as otherwise required by law, a grant or other agreement that requires the contracting (or subcontracting) for construction or facility improvements shall provide for the recipient to follow its own re-

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requirements relating to bid guarantees, performance bonds, and payment bonds unless the construction contract or subcontract exceeds \$100,000. For those contracts or subcontracts exceeding \$100,000, the Federal agency may accept the bonding policy and requirements of the grantee provided the Federal agency has made a determination that the Government's interest is adequately protected. If such a determination has not been made, the minimum requirements shall be as follows:

a. A bid guarantee from each bidder equivalent to five percent of the bid price.—The "bid guarantee" shall consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of his bid, execute such contractual documents as may be required within the time specified.

b. A performance bond on the part of the contractor for 100 percent of the contract price.—A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

c. A payment bond on the part of the contractor for 100 percent of the contract price.—A "payment bond" is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

3. Where the Federal Government guarantee or insures the repayment of money borrowed by the recipient, the Federal agency, at its discretion, may require adequate bonding and insurance if the bonding and insurance requirements of the recipient are not deemed adequate to protect the interest of the Federal Government.

4. The Federal sponsoring agency may require adequate fidelity bond coverage where the recipient has no coverage and the bond is needed to protect the Government's interest.

5. Where bonds are required in the situations described above, the bonds shall be obtained from companies holding certificates of authority as acceptable sureties (31 CFR 223).

ATTACHMENT C.—CIRCULAR NO. A-110

RETENTION AND CUSTODIAL REQUIREMENTS FOR RECORDS

1. This attachment sets forth record retention requirements for grants and other agreements with recipients. Federal sponsoring agencies shall not impose any record retention requirements upon recipients other than those described below.

2. Except for paragraph 1, this attachment also applies to subrecipients as referred to in paragraph 5 of the basic circular.

3. Financial records, supporting documents, statistical records, and all other records pertinent to an agreement shall be retained for a period of three years, with the following qualifications:

a. If any litigation, claim or audit is started before the expiration of the 3-year period, the records shall be retained until all litigations, claims, or audit findings involving the records have been resolved.

b. Records for nonexpendable property acquired with Federal funds shall be retained for 3 years after its final disposition.

c. When records are transferred to or maintained by the Federal sponsoring agency, the 3-year retention requirement is not applicable to the recipient.

4. The retention period starts from the date of the submission of the final expenditure report or, for grants and other agreements that are renewed annually, from the date of the submission of the annual financial status report.

5. Recipient organizations should be authorized by the Federal sponsoring agency, if they so desire, to substitute microfilm copies in lieu of original records.

6. The Federal sponsoring agency shall request transfer of certain records to its custody from recipient organizations when it determines that the records possess long-term retention value. However, in order to avoid duplicate record-keeping, a Federal sponsoring agency may make arrangements with recipient organizations to retain any records that are continuously needed for joint use.

7. The head of the Federal sponsoring agency and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any pertinent books, documents, papers, and records of the recipient organization and their subrecipients to make audits, examinations, excerpts and transcripts.

8. Unless otherwise required by law, no Federal sponsoring agency shall place restrictions on recipient organizations that will limit public access to the records of recipient organizations that are pertinent to a grant or agreement except when the agency can demonstrate that such records must be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) if the records had belonged to the Federal sponsoring agency.

ATTACHMENT D.—CIRCULAR NO. A-110
PROGRAM INCOME

1. Federal sponsoring agencies shall apply the standards set forth in this attachment in requiring recipient organizations to account for program income related to projects financed in whole or in part with Federal funds. Program income represents gross income earned by the recipient from the federally supported activities. Such earnings exclude interest earned on advances and may include, but will not be limited to, income from service fees, sale of commodities, usage or rental fees, and royalties on patents and copyrights.

2. Interest earned on advances of Federal funds shall be remitted to the Federal agency except for interest earned on advances to States or instrumentalities of a State as provided by the Intergovernmental Cooperation Act of 1968 (Public Law 90-377).

3. Proceeds from the sale of real and personal property either provided by the Federal Government or purchased in whole or in part with Federal funds, shall be handled in accordance with Attachment N to this circular pertaining to property management.

4. Unless the agreement provides otherwise, recipients shall have no obligation to the Federal Government with respect to royalties received as a result of copyrights or patents produced under the grant or other agreement (see paragraph 3, Attachment N).

5. All other program income earned during the project period shall be retained by the recipient and, in accordance with the grant or other agreement, shall be:

a. Added to funds committed to the project by the Federal sponsoring agency and recipient organization and be used to further eligible program objectives;

b. Used to finance the non-Federal share of the project when approved by the Federal sponsoring agency; or

c. Deducted from the total project costs in determining the net costs on which the Federal share of costs will be based.

ATTACHMENT E.—CIRCULAR NO. A-110

COST SHARING AND MATCHING

1. This attachment sets forth criteria and procedures for the allowability of cash and

in-kind contributions made by recipients or subrecipients (as referred to in paragraph 5 of the basic circular), or third parties in satisfying cost sharing and matching requirements of Federal sponsoring agencies. This attachment also establishes criteria for the evaluation of in-kind contributions made by third parties, and supplements the guidance set forth in Federal Management Circular 73-3 with respect to cost sharing on federally-sponsored research.

2. The following definitions apply for the purpose of this attachment:

a. *Project costs*.—Project costs are all allowable costs (as set forth in the applicable Federal cost principles) incurred by a recipient and the value of the in-kind contributions made by the recipient or third parties in accomplishing the objectives of the grant or other agreement during the project or program period.

b. *Cost sharing and matching*.—In general, cost sharing and matching represent that portion of project or program costs not borne by the Federal Government.

c. *Cash contributions*.—Cash contributions represent the recipient's cash outlay, including the outlay of money contributed to the recipient by non-Federal third parties.

d. *In-kind contributions*.—In-kind contributions represent the value of non-cash contributions provided by the recipient and non-Federal third parties. Only when authorized by Federal legislation, may property purchased with Federal funds be considered as the recipient's in-kind contributions. In-kind contributions may be in the form of charges for real property and non-expendable personal property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

3. General guidelines for computing cost sharing or matching are as follows:

a. Cost sharing or matching may consist of:

(1) Charges incurred by the recipient as project costs. (Not all charges require cash outlays by the recipient during the project period; examples are depreciation and use charges for buildings and equipment.)

(2) Project costs financed with cash contributed or donated to the recipient by other non-Federal public agencies and institutions, and private organizations and individuals, and

(3) Project costs represented by services and real and personal property, or use thereof, donated by other non-Federal public agencies and institutions, and private organizations and individuals.

b. All contributions, both cash and in-kind, shall be accepted as part of the recipient's cost sharing and matching when such contributions meet all of the following criteria:

(1) Are verifiable from the recipient's records;

(2) Are not included as contributions for any other federally-assisted program;

(3) Are necessary and reasonable for proper and efficient accomplishment of project objectives;

(4) Are types of charges that would be allowable under the applicable cost principles;

(5) Are not paid by the Federal Government under another assistance agreement (unless the agreement is authorized by Federal law to be used for cost sharing or matching);

(6) Are provided for in the approved budget when required by the Federal agency; and

(7) Conform to other provisions of this attachment.

4. Values for recipient in-kind contributions will be established in accordance with the applicable cost principles.

5. Specific procedures for the recipients in establishing the value of in-kind contribu-

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tions from non-Federal third parties are set forth below:

a. *Valuation of volunteer services.*—Volunteer services may be furnished by professional and technical personnel, consultants, and other skilled and unskilled labor. Volunteer services may be counted as cost sharing or matching if the service is an integral and necessary part of an approved program.

(1) *Rates for volunteer services.*—Rates for volunteers should be consistent with those paid for similar work in the recipient's organization. In those instances in which the required skills are not found in the recipient organization, rates should be consistent with those paid for similar work in the labor market in which the recipient competes for the kind of services involved.

(2) *Volunteers employed by other organizations.*—When an employer other than the recipient furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (exclusive of fringe benefits and overhead costs) provided these services are in the same skill for which the employee is normally paid.

b. *Valuation of donated, expendable personal property.*—Donated, expendable personal property includes such items as, expendable equipment, office supplies, laboratory supplies or workshop and classroom supplies. Value assessed to expendable personal property included in the cost or matching share should be reasonable and should not exceed the market value of the property at the time of the donation.

c. *Valuation of donated, nonexpendable personal property, buildings, and land or use thereof.*

(1) The method used for charging cost sharing or matching for donated nonexpendable personal property, buildings and land may differ according to the purpose of the grant or other agreement as follows:

(a) If the purpose of the grant or other agreement is to assist the recipient in the acquisition of equipment, buildings or land, the total value of the donated property may be claimed as cost sharing or matching.

(b) If the purpose of the agreement is to support activities that require the use of equipment, buildings or land, depreciation or use charges for equipment and buildings may be made. The full value of equipment or other capital assets and fair rental charges for land may be allowed provided that the Federal agency has approved the charges.

(2) The value of donated property will be determined in accordance with the usual accounting policies of the recipient with the following qualifications:

(a) *Land and buildings.*—The value of donated land and buildings may not exceed its fair market value, at the time of donation to the recipient as established by an independent appraiser (e.g., certified real property appraiser or GSA representatives) and certified by a responsible official of the recipient.

(b) *Nonexpendable personal property.*—The value of donated nonexpendable personal property shall not exceed the fair market value of equipment and property of the same age and condition at the time of donation.

(c) *Use of space.*—The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.

(d) *Leased equipment.*—The value of leased equipment shall not exceed its fair rental value.

6. The following requirements pertain to the recipient's supporting records for in-kind contributions from non-Federal third parties.

a. Volunteer services must be documented and, to the extent feasible, supported by the same methods used by the recipient for its employees.

b. The basis for determining the valuation for personal services, material, equipment, buildings and land must be documented.

ATTACHMENT F—CIRCULAR No. A-110 STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS

1. This attachment prescribes standards for financial management systems of recipients. Federal sponsoring agencies shall not impose additional standards on recipients unless specifically provided for in the applicable statutes (e.g., the Joint Funding Simplification Act, P.L. 93-510) or other attachments to this circular. However, Federal sponsoring agencies are encouraged to make suggestions and assist recipients in establishing or improving financial management systems when such assistance is needed or requested.

2. Recipients' financial management systems shall provide for:

a. Accurate, current and complete disclosure of the financial results of each federally sponsored project or program in accordance with the reporting requirements set forth in Attachment G to this circular. When a Federal sponsoring agency requires reporting on an accrual basis, the recipient shall not be required to establish an accrual accounting system but shall develop such accrual data for its reports on the basis of an analysis of the documentation on hand.

b. Records that identify adequately the source and application of funds for federally sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, and income.

c. Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and shall assure that they are used solely for authorized purposes.

d. Comparison of actual outlays with budget amounts for each grant or other agreement. Whenever appropriate or required by the Federal sponsoring agency, financial information should be related to performance and unit cost data.

e. Procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and the disbursement by the recipient, whenever funds are advanced by the Federal Government. When advances are made by a letter-of-credit method, the recipient shall make drawdowns as close as possible to the time of making disbursements.

f. Procedures for determining the reasonableness, allowability and allocability of costs in accordance with the provisions of the applicable Federal cost principles and the terms of the grant or other agreement.

g. Accounting records that are supported by source documentation.

h. Examinations in the form of audits or internal audits. Such audits shall be made by qualified individuals who are sufficiently independent of those who authorize the expenditure of Federal funds, to produce unbiased opinions, conclusions or judgments. They shall meet the independence criteria along the lines of Chapter 3, Part 3 of the U.S. General Accounting Office publication, *Standards for Audit of Governmental Organizations, Programs, Activities and Functions*. These examinations are intended to ascertain the effectiveness of the financial management systems and internal procedures that have been established to meet the terms and conditions of the agreements. It is not intended that each agreement awarded to the recipient be examined. Generally, examinations should be conducted on an organization-wide basis to test the fiscal integrity of

financial transactions, as well as compliance with the terms and conditions of the Federal grants and other agreements. Such tests would include an appropriate sampling of Federal agreements. Examinations will be conducted with reasonable frequency, on a continuing basis or at scheduled intervals, usually annually, but not less frequently than every two years. The frequency of these examinations shall depend upon the nature, size and the complexity of the activity. These examinations do not relieve Federal agencies of their audit responsibilities, but may affect the frequency and scope of such audits.

1. A systematic method to assure timely and appropriate resolution of audit findings and recommendations.

3. Primary recipients shall require subrecipients (as defined in paragraph 5 of the basic circular) to adopt the standards in paragraph 2, above except for the requirement in subparagraph 2e, regarding the use of the letter-of-credit method and that part of subparagraph 2a, regarding reporting forms and frequencies prescribed in Attachment G to this circular.

ATTACHMENT G—CIRCULAR No. A-110 FINANCIAL REPORTING REQUIREMENTS

1. This attachment prescribes uniform reporting procedures for recipients to: summarize expenditures made and Federal funds expended for each award, report the status of Federal cash advanced, request advances and reimbursement when the letter-of-credit method is not used; and promulgate standard forms incident thereto.

2. The following definitions apply for purposes of this attachment:

a. *Accrued expenditures.*—Accrued expenditures are the charges incurred by the recipient during a given period requiring the provision of funds for: (1) goods and other tangible property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required.

b. *Accrued income.*—Accrued income is the sum of (1) earnings during a given period from (i) services performed by the recipient; and (ii) goods and other tangible property delivered to purchasers; and (2) amounts becoming owed to the recipient for which no current services or performance is required by the recipient.

c. *Federal funds authorized.*—Federal funds authorized are the total amount of Federal funds obligated by the Federal Government for use by the recipient. This amount may include any authorized carry-over of unobligated funds from prior fiscal years when permitted by law or agency regulation.

d. *In-kind contributions.*—In-kind contributions are defined in Attachment E to this circular.

e. *Obligations.*—Obligations are the amounts of orders placed, contracts and grants awarded, services received, and similar transactions during a given period that will require payment by the recipient during the same or a future period.

f. *Outlays.*—Outlays or expenditures represent charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-

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kind contributions applied, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subrecipients and other payees and other amounts becoming owed under programs for which no current services or performance are required.

g. **Program income.**—Program income is defined in Attachment D of this circular. It may be reported on a cash or accrual basis, whichever is used for reporting outlays.

h. **Unobligated balance.**—The unobligated balance is the portion of the funds authorized by the Federal sponsoring agency that has not been obligated by the recipient and is determined by deducting the cumulative obligations from the cumulative funds authorized.

1. **Unliquidated obligations.**—For reports prepared on a cash basis, unliquidated obligations represent the amount of obligations incurred by the recipient that has not been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the recipient for which an outlay has not been recorded.

3. Only the following forms will be authorized for obtaining financial information from recipients.

a. **Financial Status Report (Exhibit 1).**

(1) Each Federal sponsoring agency shall require recipients to use the standardized Financial Status Report to report the status of funds for all nonconstruction projects or programs. The Federal sponsoring agencies may, however, have the option of not requiring the Financial Status Report when the Request for Advance or Reimbursement (paragraph 4a) or Report of Federal Cash Transactions (paragraph 3b) is determined to provide adequate information to meet their needs, except that a final Financial Status Report shall be required at the completion of the project when the Request for Advance or Reimbursement form is used only for advances.

(2) The Federal sponsoring agency shall prescribe whether the report shall be on a cash or accrual basis. If the Federal sponsoring agency requires accrual information and the recipient's accounting records are not normally kept on the accrual basis, the recipient shall not be required to convert its accounting system, but shall develop such accrual information through best estimates based on an analysis of the documentation on hand.

(3) The Federal sponsoring agency shall determine the frequency of the Financial Status Report for each project or program considering the size and complexity of the particular project or program. However, the report shall not be required more frequently than quarterly or less frequently than annually except as provided in subparagraph 3a(1) above. A final report shall be required at the completion of the agreement.

(4) Federal sponsoring agencies shall require recipients to submit the Financial

Status Report (original and no more than two copies) no later than 30 days after the end of each specified reporting period for quarterly and semi-annual reports, and 90 days for annual and final reports. Extensions to reporting due dates may be granted upon request of the recipient.

b. **Report of Federal Cash Transactions (Exhibit 2).**

(1) When funds are advanced to recipients through letters of credit or with Treasury checks, the Federal sponsoring agencies shall require each recipient to submit a Report of Federal Cash Transactions. The Federal sponsoring agency shall use this report to monitor cash advanced to recipients and to obtain disbursement information for each agreement from the recipients.

(2) Federal sponsoring agencies may require forecasts of Federal cash requirements in the "Remarks" section of the report.

(3) When practical and deemed necessary, the Federal sponsoring agencies may require recipients to report in the "Remarks" section the amount of cash advances in excess of three days' requirements in the hands of subrecipients and to provide short narrative explanations of actions taken by the recipients to reduce the excess balances.

(4) Recipients shall be required to submit not more than the original and two copies of the Report of Federal Cash Transactions 15 working days following the end of each quarter. The Federal sponsoring agencies may require a monthly report from those recipients receiving advances totaling \$1 million or more per year.

(5) Federal sponsoring agencies may waive the requirement for submission of the Report of Federal Cash Transactions when monthly advances do not exceed \$10,000 per recipient, provided that such advances are monitored through other forms contained in this attachment, or if, in the Federal sponsoring agency's opinion, the recipient's accounting controls are adequate to minimize excessive Federal advances.

4. Except as noted below, only the following forms will be authorized for the recipients in requesting advances and reimbursements.

a. **Request for Advance or Reimbursement (Exhibit 3).**

(1) Each Federal sponsoring agency shall adopt the Request for Advance or Reimbursement as a standardized form for all nonconstruction programs when letters-of-credit or predetermined advance methods are not used. Federal sponsoring agencies, however, have the option of using this form for construction programs in lieu of the Outlay Report and Request for Reimbursement for Construction Programs (subparagraph 4b).

(2) Recipients shall be authorized to submit requests for advances and reimbursements at least monthly when letters-of-credit are not used. Federal sponsoring agencies shall not require the submission of more than the original and two copies of the Request for Advance or Reimbursement.

b. **Outlay report and request for reimbursement for construction programs (Exhibit 4).**

(1) Each Federal sponsoring agency shall adopt the Outlay Report and Request for Reimbursement for Construction Programs as the standardized format to be used for requesting reimbursement for construction programs. The Federal sponsoring agencies may, however, have the option of substituting the Request for Advance or Reimbursement Form (subparagraph 4a) when the Federal agencies determine that it provides adequate information to meet their needs.

(2) Recipients shall be authorized to submit requests for reimbursement at least monthly when letters-of-credit are not used. Federal sponsoring agencies shall not require more than the original and two copies of the Outlay Report and Request for Reimbursement for Construction Programs.

5. When the Federal sponsoring agencies need additional information in using these forms or more frequent reports, the following shall be observed:

a. When additional information is needed to comply with legislative requirements, Federal sponsoring agencies shall issue instructions to require recipients to submit such information under the "Remarks" section of the reports.

b. When necessary to meet specific program needs Federal sponsoring agencies shall submit the proposed reporting requirements to the Financial Management Branch, Budget Review Division, Office of Management and Budget for approval prior to submission of the reports for clearance under the provisions of OMB Circular No. A-40.

c. When a Federal sponsoring agency has determined that a recipient's accounting system does not meet the Standards for Financial Management contained in Attachment F to this circular, additional pertinent information to further monitor grants and other agreements may be obtained upon written notice to the recipient until such time as the system is brought up to standard.

d. The Federal sponsoring agency, in obtaining information as in paragraphs a, b and c above, must comply with report clearance requirements of the Office of Management and Budget Circular No. A-40, as revised.

6. Federal sponsoring agencies have the option of shading out any line item on any report that is unnecessary for decision-making purposes.

7. Federal sponsoring agencies should accept the identical information from the recipients in machine usable format or computer printouts in lieu of prescribed formats.

8. Federal sponsoring agencies may provide computer outputs to recipients when it will expedite or contribute to the accuracy of reporting.

9. Federal sponsoring agencies are authorized to reproduce these forms. The forms for reproduction purposes can be obtained from the Office of Management and Budget.

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Approved by Office of Management and Budget No. 50-101-10

FINANCIAL STATUS REPORT (Follow instructions on the back)		1. FEDERAL AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH REPORT IS SUBMITTED		2. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER		OMB Approved No. 50-101-10		PAGE OF	
3. RECIPIENT ORGANIZATION (Name and complete address, including ZIP code)		4. EMPLOYER IDENTIFICATION NUMBER		5. RECIPIENT ACCOUNT NUMBER OR IDENTIFYING NUMBER		6. FINAL REPORT <input type="checkbox"/> YES <input type="checkbox"/> NO		7. BASIS <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	
		8. PROJECT/GRANT PERIOD (See instructions) FROM (Month, day, year) TO (Month, day, year)		9. PERIOD COVERED BY THIS REPORT FROM (Month, day, year) TO (Month, day, year)					
10. STATUS OF FUNDS									
PROGRAMS/FUNCTIONS/ACTIVITIES ▶	(a)	(b)	(c)	(d)	(e)	(f)	TOTAL (g)		
a. Net outlays previously reported	\$	\$	\$	\$	\$	\$	\$		
b. Total outlays this report period									
c. Less: Program income credits									
d. Net outlays this report period (Line b minus line c)									
e. Net outlays to date (Line a plus line d)									
f. Less: Non-Federal share of outlays									
g. Total Federal share of outlays (Line e minus line f)									
h. Total unliquidated obligations									
i. Less: Non-Federal share of unliquidated obligations shown on line h									
j. Federal share of unliquidated obligations									
k. Total Federal share of outlays and unliquidated obligations									
l. Total cumulative amount of Federal funds authorized									
m. Unobligated balance of Federal funds									
11. TYPE OF RATE (Place "X" in appropriate box)		<input type="checkbox"/> PROVISIONAL <input type="checkbox"/> PREDETERMINED <input type="checkbox"/> FINAL <input type="checkbox"/> FIXED		13. CERTIFICATION I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.		SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL		DATE REPORT SUBMITTED	
12. REMARKS: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.		b. RATE		c. BASE		d. TOTAL AMOUNT		e. FEDERAL SHARE	
200-101 EXHIBIT 1						TYPED OR PRINTED NAME AND TITLE		TELEPHONE (Area code, number and extension)	

STANDARD FORM 200 (7-76)
Prescribed by Office of Management and Budget
CIRCULAR NO. A-110

272-101 EXHIBIT 2

STANDARD FORM 272 (7-76)
Prescribed by Office of Management and Budget
CIRCULAR NO. A-110

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INSTRUCTIONS

Please type or print legibly. Items 1, 2, 3, 6, 7, 9, 10d, 10e, 10g, 10i, 10j, 11a, and 12 are self-explanatory, specific instructions for other items are as follows:

Item	Entry	Item	Entry
4	Enter the employer identification number assigned by the U.S. Internal Revenue Service or FICE (institution) code, if required by the Federal sponsoring agency.	10c	Enter the amount of all program income realized in this period that is required by the terms and conditions of the Federal award to be deducted from total project costs. For reports prepared on a cash basis, enter the amount of cash income received during the reporting period. For reports prepared on an accrual basis, enter the amount of income earned since the beginning of the reporting period. When the terms or conditions allow program income to be added to the total award, explain in remarks, the source, amount and disposition of the income.
5	This space is reserved for an account number or other identifying numbers that may be assigned by the recipient.	10f	Enter amount pertaining to the non-Federal share of program outlays included in the amount on line e.
8	Enter the month, day, and year of the beginning and ending of this project period. For formula grants that are not awarded on a project basis, show the grant period.	10h	Enter total amount of unliquidated obligations for this project or program, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations are: Cash basis—obligations incurred but not paid; Accrued expenditure basis—obligations incurred but for which an outlay has not been recorded. Do not include any amounts that have been included on lines a through g. On the final report, line h should have a zero balance.
10	The purpose of vertical columns (a) through (f) is to provide financial data for each program, function, and activity in the budget as approved by the Federal sponsoring agency. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the totals of all programs, functions or activities should be shown in column (g) of the first page. For agreements pertaining to several Catalog of Federal Domestic Assistance programs that do not require a further functional or activity classification breakdown, enter under columns (a) through (f) the title of the program. For grants or other assistance agreements containing multiple programs where one or more programs require a further breakdown by function or activity, use a separate form for each program showing the applicable functions or activities in the separate columns. For grants or other assistance agreements containing several functions or activities which are funded from several programs, prepare a separate form for each activity or function when requested by the Federal sponsoring agency.	10j	Enter the Federal share of unliquidated obligations shown on line h. The amount shown on this line should be the difference between the amounts on lines h and i.
10e	Enter the net outlay. This amount should be the same as the amount reported in Line 10e of the last report. If there has been an adjustment to the amount shown previously, please attach explanation. Show zero if this is the initial report.	10k	Enter the sum of the amounts shown on lines g and j. If the report is final the report should not contain any unliquidated obligations.
10b	Enter the total gross program outlays (less rebates, refunds, and other discounts) for this report period, including disbursements of cash realized as program income. For reports that are prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and subgrantees. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contractors, subgrantees, and other payees.	10m	Enter the unobligated balance of Federal funds. This amount should be the difference between lines k and l.
		11b	Enter rate in effect during the reporting period.
		11c	Enter amount of the base to which the rate was applied.
		11d	Enter total amount of indirect cost charged during the report period.
		11e	Enter amount of the Federal share charged during the report period. If more than one rate was applied during the project period, include a separate schedule showing bases against which the indirect cost rates were applied, the respective indirect rates the month, day, and year the indirect rates were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

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FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272-A.)

2. RECIPIENT ORGANIZATION

Name :

Number and Street :

City, State and ZIP Code:

3. FEDERAL EMPLOYER IDENTIFICATION NO.

Approved by Office of Management and Budget, No. 80-RO182

1. Federal sponsoring agency and organizational element to which this report is submitted

4. Federal grant or other identification number

5. Recipient's account number or identifying number

6. Letter of credit number

7. Last payment voucher number

Give total number for this period

8. Payment Vouchers credited to your account

9. Treasury checks received (whether or not deposited)

10. PERIOD COVERED BY THIS REPORT

FROM (month, day, year)

TO (month, day year)

11. STATUS OF

FEDERAL

CASH

(See specific instructions on the back)

a. Cash on hand beginning of reporting period

\$

b. Letter of credit withdrawals

c. Treasury check payments

d. Total receipts (Sum of lines b and c)

e. Total cash available (Sum of lines a and d)

f. Gross disbursements

g. Federal share of program income

h. Net disbursements (Line f minus line g)

i. Adjustments of prior periods

j. Cash on hand end of period

\$

12. THE AMOUNT SHOWN ON LINE 11J, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING

Days

13. OTHER INFORMATION

a. Interest income

\$

b. Advances to subgrantees or subcontractors

\$

14. REMARKS (Attach additional sheets of plain paper, if more space is required)**15. CERTIFICATION**

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED
CERTIFYING
OFFICIAL

SIGNATURE

DATE REPORT SUBMITTED

TYPED OR PRINTED NAME AND TITLE

TELEPHONE

(Area Code)

(Number)

(Extension)

THIS SPACE FOR AGENCY USE

272-101 EXHIBIT 2

STANDARD FORM 272 (7-76)
Prescribed by Office of Management and Budget
CIRCULAR NO. A-110

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INSTRUCTIONS

Please type or print legibly. Items 1, 2, 8, 9, 10, 11d, 11e, 11h, and 15 are self explanatory, specific instructions for other items are as follows:

Item	Entry	Entry	Item
3	Enter employer identification number assigned by the U.S. Internal Revenue Service or the FICE (institution) code. If this report covers more than one grant or other agreement, leave items 4 and 5 blank and provide the information on Standard Form 272-A, Report of Federal Cash Transactions—Continued; otherwise;	employee's share of benefits if treated as a direct cost, interdepartmental charges for supplies and services, and the amount to which the recipient is entitled for indirect costs.	
4	Enter Federal grant number, agreement number, or other identifying numbers if requested by sponsoring agency.	11g	Enter the Federal share of program income that was required to be used on the project or program by the terms of the grant or agreement.
5	This space reserved for an account number or other identifying number that may be assigned by the recipient.	11i	Enter the amount of all adjustments pertaining to prior periods affecting the ending balance that have not been included in any lines above. Identify each grant or agreement for which adjustment was made, and enter an explanation for each adjustment under "Remarks." Use plain sheets of paper if additional space is required.
6	Enter the letter of credit number that applies to this report. If all advances were made by Treasury check, enter "NA" for not applicable and leave items 7 and 8 blank.	11j	Enter the total amount of Federal cash on hand at the end of the reporting period. This amount should include all funds on deposit, imprest funds, and undeposited funds (line e, less line h, plus or minus line i).
7	Enter the voucher number of the last letter-of-credit payment voucher (Form TUS 5401) that was credited to your account.	12	Enter the estimated number of days until the cash on hand, shown on line 11j, will be expended. If more than three days cash requirements are on hand, provide an explanation under "Remarks" as to why the drawdown was made prematurely, or other reasons for the excess cash. The requirement for the explanation does not apply to prescheduled or automatic advances.
11a	Enter the total amount of Federal cash on hand at the beginning of the reporting period including all of the Federal funds on deposit, imprest funds, and undeposited Treasury checks.	13a	Enter the amount of interest earned on advances of Federal funds but not remitted to the Federal agency. If this includes any amount earned and not remitted to the Federal sponsoring agency for over 60 days, explain under "Remarks." Do not report interest earned on advances to States.
11b	Enter total amount of Federal funds received through payment vouchers (Form TUS 5401) that were credited to your account during the reporting period.	13b	Enter amount of advance to secondary recipients included in item 11h.
11c	Enter the total amount of all Federal funds received during the reporting period through Treasury checks, whether or not deposited.	14	In addition to providing explanations as required above, give additional explanation deemed necessary by the recipient and for information required by the Federal sponsoring agency in compliance with governing legislation. Use plain sheets of paper if additional space is required.
11f	Enter the total Federal cash disbursements, made during the reporting period, including cash received as program income. Disbursements as used here also include the amount of advances and payments less refunds to subgrantees or contractors, the gross amount of direct salaries and wages, including the		

STANDARD FORM 272 (BACIS) (7-76)

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(This form is completed and attached to Standard Form 278 only when reporting more than one grant or assistance agreement.)

2. RECIPIENT ORGANIZATION (Give name only as shown in item 2, SF 272)

2. RECIPIENT ORGANIZATION (Give name only as shown in item 2, SF 272)

Approved by Office of Management and Budget, No. 80-RO182

2. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED

3. PERIOD COVERED BY THIS REPORT (As shown on SF 872)

FROM (Month, day, year)

TO (Month, day, year)

4. List information below for each grant or other agreement covered by this report. Use additional forms if more space is required.

FEDERAL GRANT OR OTHER IDENTIFICATION

(Show a subdivision by other identifying numbers if required by the Federal Sponsoring Agency)

RECIPIENT ACCOUNT NUMBER
OR OTHER
IDENTIFYING NUMBER

FEDERAL SHARE OF NET DISBURSEMENTS

NET DISBURSEMENTS (Gross disbursements less program income received) FOR REPORTING PERIOD

CUMULATIVE
NET DISBURSEMENTS

(c)

(4)

(c)

(d)

5. TOTALS (Should correspond with amounts shown on SF 278 as follows: column (c) the same as line 11h; column (d) the sum of lines 11h and 11i, of this SF 278 and cumulative disbursements shown on last report. Attach explanation of any differences.)

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STANDARD FORM 272-A (7-74)
Prescribed by Office of Management and Budget
CIRCULAR NO. A-110

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REQUEST FOR ADVANCE OR REIMBURSEMENT		Approved by Office of Management and Budget, No. 80-R0183		PAGE OF
(See instructions on back)		1. TYPE OF PAYMENT REQUESTED a. "X" one, or both boxes <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT b. "X" the applicable box <input type="checkbox"/> FINAL <input type="checkbox"/> PARTIAL		2. BASIS OF REQUEST <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL
3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY		5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST
6. EMPLOYER IDENTIFICATION NUMBER	7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER	8. PERIOD COVERED BY THIS REQUEST FROM (month, day, year) TO (month, day, year)		
9. RECIPIENT ORGANIZATION Name : Number and Street : City, State and ZIP Code :		10. PAYEE (Where check is to be sent is different than item 9) Name : Number and Street : City, State and ZIP Code :		
11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED				
PROGRAMS/FUNCTIONS/ACTIVITIES ▶	(a)	(b)	(c)	TOTAL
a. Total program outlays to date (As of date)	\$	\$	\$	\$
b. Less: Cumulative program income				
c. Net program outlays (Line a minus line b)				
d. Estimated net cash outlays for advance period				
e. Total (Sum of lines c & d)				
f. Non-Federal share of amount on line e				
g. Federal share of amount on line e				
h. Federal payments previously requested				
i. Federal share now requested (Line g minus line h)				
j. Advances required by month, when requested by Federal grantor agency for use in making pre-scheduled advances	1st month			
	2nd month			
	3rd month			
12. ALTERNATE COMPUTATION FOR ADVANCES ONLY				
a. Estimated Federal cash outlays that will be made during period covered by the advance				\$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period				
c. Amount requested (Line a minus line b)				\$
13. CERTIFICATION				
I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.		SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL		DATE REQUEST SUBMITTED
		TYPED OR PRINTED NAME AND TITLE		
		TELEPHONE	Area Code	Number
This space for agency use				

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INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11c, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry	Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.		use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.	11a	Enter in "as of date", the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.	11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.	11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.	13	Complete the certification before submitting this request.
<p>Note: The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.</p>			
11	The purpose of the vertical columns (a), (b), and (c), is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed,		

STANDARD FORM 270 BACK (7-76)

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OUTLAY REPORT AND REQUEST FOR REIMBURSEMENT FOR CONSTRUCTION PROGRAMS (See instructions on back)		Approved by Office of Management and Budget, No. BO-RO181		PAGE OF PAGES
1. TYPE OF REQUEST <input type="checkbox"/> FINAL <input type="checkbox"/> PARTIAL		2. BASIS OF REQUEST <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		
3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY		5. PARTIAL PAYMENT REQUEST NO.
6. EMPLOYER IDENTIFICATION NUMBER	7. RECIPIENT ACCOUNT OR OTHER IDENTIFYING NUMBER	PERIOD COVERED BY THIS REPORT FROM (Month, day, year) TO (Month, day, year)		
8. RECIPIENT ORGANIZATION Name: _____ Address: _____ City, State and ZIP Code: _____		10. PAYEE (Where check should be sent if different than item 8) Name: _____ Address: _____ City, State and ZIP Code: _____		
11. STATUS OF FUNDS				
CLASSIFICATION	PROGRAMS—FUNCTIONS—ACTIVITIES			TOTAL
	(a)	(b)	(c)	
a. Administrative expense	\$	\$	\$	\$
b. Preliminary expense				
c. Land, structures, right-of-way				
d. Architectural engineering basic fees				
e. Other architectural engineering fees				
f. Project inspection fees				
g. Land development				
h. Relocation expense				
i. Relocation payments to individuals and businesses				
j. Demolition and removal				
k. Construction and project improvement cost				
l. Equipment				
m. Miscellaneous cost				
n. Total cumulative to date (sum of lines a thru m)				
o. Deductions for program income				
p. Net cumulative to date (Line n minus line o)				
q. Federal share to date				
r. Rehabilitation grants (100% reimbursement)				
s. Total Federal share (sum of lines q and r)				
t. Federal payments previously requested				
u. Amount requested for reimbursement	\$	\$	\$	\$
v. Percentage of physical completion of project	%	%	%	%
12. CERTIFICATION				
I certify that to the best of my knowledge and belief the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award.		SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL		DATE REPORT SUBMITTED
		TYPED OR PRINTED NAME AND TITLE		TELEPHONE (Area code, number and extension)
		SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL		DATE SIGNED
		TYPED OR PRINTED NAME AND TITLE		TELEPHONE (Area code, number and extension)

271-101 EXHIBIT 4

STANDARD FORM 271 (7-70)
Prescribed by Office of Management and Budget
CIRCULAR NO. A110

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INSTRUCTIONS

Please type or print legibly. Items 3, 4, 5, 8, 9, 10, 11a, and 11v are self-explanatory; specific instructions for other items are as follows:

Item	Entry	Item	Entry
1	Mark the appropriate box. If the request is final, the amounts billed should represent the final cost of the project.	11j	Enter gross salaries and wages of employees of the recipient and payments to third party contractors directly engaged in performing demolition or removal of structures from developed land. All proceeds from the sale of salvage or the removal of structures should be credited to this account; thereby reflecting net amounts if required by the Federal agency.
2	Show whether amounts are computed on an accrued expenditure or cash disbursement basis.	11k	Enter those amounts associated with the actual construction of, addition to, or restoration of a facility. Also, include in this category, the amounts for project improvements such as sewers, streets, landscaping, and lighting.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service (or FICE (Institution) code if requested by the Federal agency).	11l	Enter amounts for all equipment, both fixed and movable, exclusive of equipment used for construction. For example, permanently attached laboratory tables, built-in audio visual systems, movable desks, chairs, and laboratory equipment.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.	11m	Enter the amounts for all items not specifically mentioned above.
11	The purpose of vertical columns (a) through (v) is to provide space for separate cost breakdowns when a large project has been planned and budgeted by program, function or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page. All amounts are reported on a cumulative basis.	11n	Enter the total cumulative amount to date which should be the sum of lines a through m.
11a	Enter amounts expended for such items as travel, legal fees, rental, of vehicles and any other administrative expenses. Include the amount of interest expense when authorized by program legislation. Also show the amount of interest expense on a separate sheet.	11o	Enter the total amount of program income applied to the grant or contract agreement except income included on line j. Identify on a separate sheet of paper the sources and types of the income.
11b	Enter amounts pertaining to the work of locating and designing, making surveys and maps, sinking test holes, and all other work required prior to actual construction.	11p	Enter the net cumulative amount to date which should be the amount shown on line n minus the amount on line o.
11c	Enter all amounts directly associated with the acquisition of land, existing structures and related right-of-way.	11q	Enter the Federal share of the amount shown on line p.
11d	Enter basic fees for services of architectural engineers.	11r	Enter the amount of rehabilitation grant payments made to individuals when program legislation provides 100 percent payment by the Federal agency.
11e	Enter other architectural engineering services. Do not include any amounts shown on line d.	11t	Enter the total amount of Federal payments previously requested, if this form is used for requesting reimbursement.
11f	Enter inspection and audit fees of construction and related programs.	11u	Enter the amount now being requested for reimbursement. This amount should be the difference between the amounts shown on lines s and t. If different, explain on a separate sheet.
11g	Enter all amounts associated with the development of land where the primary purpose of the grant is land improvement. The amount pertaining to land development normally associated with major construction should be excluded from this category and entered on line k.	12a	To be completed by the recipient official who is responsible for the operation of the program. The date should be the actual date the form is submitted to the Federal agency.
11h	Enter the dollar amounts used to provide relocation advisory assistance and net costs of replacement housing (last resort). Do not include amounts needed for relocation administrative expenses; these amounts should be included in amounts shown on line s.	12b	To be completed by the official representative who is certifying to the percent of project completion as provided for in the terms of the grant or agreement.
11i	Enter the amount of relocation payments made by the recipient to displaced persons, farms, business concerns, and nonprofit organizations.		

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ATTACHMENT H.—CIRCULAR No. A-110
MONITORING AND REPORTING PROGRAM
PERFORMANCE

1. This attachment sets forth the procedures for monitoring and reporting program performance of recipients.

2. Recipients shall monitor the performance under grants and other agreements and, where appropriate, ensure that time schedules are being met, projected work units by time periods are being accomplished, and other performance goals are being achieved. This review shall be made for each program, function, or activity of each agreement as set forth in the approved application or award document.

3. Recipients shall submit a performance report (technical report) for each agreement that briefly presents the following information for each program, function, or activity involved as prescribed by the Federal sponsoring agency:

a. A comparison of actual accomplishments with the goals established for the period, the findings of the investigator, or both. If the output of programs or projects can be readily quantified, such quantitative data should be related to cost data for computation of unit costs.

b. Reasons why established goals were not met.

c. Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

4. Except as provided in a and b below, and in subparagraph 3a(1), Attachment G, recipients shall submit the performance or technical reports to Federal sponsoring agencies and the Financial Status Reports covering the same period in the frequency established by Attachment G of this Circular and, where appropriate, a final technical or performance report after completion of the project on a date specified by the Federal sponsoring agency. The Federal sponsoring agency shall prescribe the frequency with which the performance reports will be submitted with the request for advance or reimbursement when that form is used in lieu of the Financial Status Report. Except as provided for in paragraph 5 below, performance reports shall not be required more frequently than quarterly or less frequently than annually. Federal sponsoring agencies may waive the requirement for recipients to submit performance reports with the financial reports under the following circumstances:

a. When the recipient is required to submit a performance report with a continuation or renewal application.

b. When the Federal sponsoring agency determines that on-site technical inspections and certified completion data will be sufficient to evaluate construction projects.

c. When the Federal sponsoring agency requests annual financial reports on a fiscal year basis but it is necessary to get annual progress reports on a calendar year basis.

5. Between the required performance reporting dates, events may occur that have significant impact upon the project or program. In such instances, the recipient shall inform the Federal sponsoring agency as soon as the following types of conditions become known:

a. Problems, delays, or adverse conditions that will materially affect the ability to attain program objectives, prevent the meeting of time schedules and goals, or preclude the attainment of project work units by established time periods. This disclosure shall be accompanied by a statement of the action taken, or contemplated, and any Federal assistance needed to resolve the situation.

b. Favorable developments or events that enable time schedules to be met sooner than

anticipated or more work units to be produced than originally projected.

6. If any performance review conducted by the recipient discloses the need for change in the budget estimates in accordance with the criteria established in Attachment J to this Circular, the recipient shall submit a request for budget revision.

7. The Federal sponsoring agency shall make site visits as frequently as practicable to:

a. Review program accomplishments and management control systems, and

b. Provide such technical assistance as may be required.

8. Federal sponsoring agencies shall submit proposed technical and performance reports to the Office of Management and Budget for approval in accordance with the report clearance requirements of OMB Circular No. A-40 as revised.

ATTACHMENT I.—CIRCULAR No. A-110

PAYMENT REQUIREMENTS

1. This attachment establishes the required methods of making payments to recipients. These methods will minimize the time elapsing between the disbursement by these recipients and the transfer of funds from the United States Treasury to these recipients whether such disbursement occurs prior to or subsequent to the transfer of funds.

2. Payments can be made to recipients through a letter-of-credit, an advance by Treasury check, or a reimbursement by Treasury check. The following definitions apply for the purpose of this attachment:

a. **Letter-of-Credit.**—A letter-of-credit is an instrument certified by an authorized official of a Federal sponsoring agency that authorizes a recipient to draw funds when needed from the Treasury, through a Federal Reserve bank and the recipient's commercial bank, in accordance with the provisions of Treasury Circular No. 1075, as revised.

b. **Advance by Treasury check.**—An advance by Treasury check is a payment made by a Treasury check to a recipient upon its request before outlays are made by the recipient, or through the use of predetermined payment schedules.

c. **Reimbursement by Treasury check.**—A reimbursement by Treasury check is a Treasury check paid to a recipient upon request for reimbursement from the recipient.

3. Except for construction grants and other construction agreements for which optional payment methods are authorized, as described in paragraph 5, the letter-of-credit method shall be used by Federal sponsoring agencies if all of the following conditions exist:

a. If there is or will be a continuing relationship between a recipient and a Federal sponsoring agency for at least a 12-month period and the total amount of advance payments expected to be received within that period from the Federal sponsoring agency is \$250,000 or more, as prescribed by Treasury Circular No. 1075. For joint funded projects the Treasury has authorized a dollar criteria of \$120,000.

b. If the recipient has established or demonstrated to the Federal sponsoring agency the willingness and ability to maintain procedures that will minimize the time elapsing between the transfer of funds and their disbursement by the recipient.

c. If the recipient's financial management system meets the standards for fund control and accountability prescribed in Attachment F to this Circular, "Standards for Financial Management Systems."

4. The method of advancing funds by Treasury check shall be used, in accordance with the provisions of Treasury Circular No.

1075, when the recipient meets all of the requirements specified in paragraph 3, above, except those in subparagraph 3a.

5. The reimbursement by Treasury check method shall be the preferred method if the recipient does not meet the requirements specified in subparagraphs 3b and 3c, above. At the option of the Federal sponsoring agency, this method may also be used on any construction agreement, or if the major portion of the program is accomplished through private market financing or Federal loans, and the Federal assistance constitutes a minor portion of the program. When the reimbursement method is used, the Federal sponsoring agency shall make payment within thirty days after receipt of the billing, unless the billing is improper.

6. When the letter-of-credit procedure is used, the recipient shall be issued one consolidated letter-of-credit whenever possible to cover anticipated cash needs for all grants and other agreements awarded by the sponsoring agency. Likewise, to the extent possible, when the advance by Treasury check method is used, advances should be consolidated (pooled) for all grants and other agreements made by the sponsoring agency to that recipient.

7. Unless otherwise required by law, Federal sponsoring agencies shall not withhold payments for proper charges made by recipients at any time during the project or program period unless (a) a recipient has failed to comply with the program objectives, award conditions, or Federal reporting requirements; or (b) the recipient is indebted to the United States, and collection of the indebtedness will not impair accomplishment of the objectives of a project or program sponsored by the United States.

Under such conditions, the sponsoring agency may, upon reasonable notice, inform the recipient that payments will not be made for obligations incurred after a specified date until the conditions are corrected or the indebtedness to the Federal Government is liquidated.

ATTACHMENT J.—CIRCULAR No. A-110

REVISION OF FINANCIAL PLANS

1. This attachment sets forth criteria and procedures to be followed by Federal sponsoring agencies in requiring recipients to report deviations from financial plans and to request approvals for financial plan revisions.

2. The financial plan is the financial expression of the project or program as approved during the application and/or award process. It may include either the Federal and non-Federal share, or only the Federal share, depending upon sponsoring agency requirements. It should be related to performance for program evaluation purposes whenever appropriate and required by the Federal sponsoring agency.

3. For nonconstruction awards, recipients shall immediately request approvals from Federal sponsoring agencies when there is reason to believe that within the next seven days a revision will be necessary for the following reasons:

a. Changes in the scope or the objective of the project or program.

b. The need for additional Federal funding.

c. The transfer of amounts budgeted for indirect costs to absorb increases indirect costs or vice versa, if approval is required by the Federal sponsoring agency.

d. The expenditures as require approval in accordance with FMC 73-8, "Cost Principles for Educational Institutions." For all other awards, approval requirements for other items of expenditures may be imposed if they are consistent with those in FMC 73-8. No other requirements for specific items may be

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imposed unless a deviation has been approved by the Office of Management and Budget.

e. Recipients plan to transfer funds allotted for training allowances (direct payments to trainees) to other categories of expense.

4. None of the substantive programmatic work under a grant or other agreement may be subcontracted or transferred without prior approval of the Federal sponsoring agency. This provision does not apply to the purchase of supplies, material, equipment, or general support services.

5. The Federal sponsoring agency may also, at its option, restrict transfers of funds among direct cost categories for awards in which the Federal share exceeds \$100,000 when the cumulative amount of such transfers exceeds or is expected to exceed five percent of the total budget as last approved by the sponsoring agency. The same criteria shall apply to the cumulative amount of transfers among programs, functions, and activities when budgeted separately for an award, except that the Federal sponsoring agency shall permit no transfer that would cause any Federal appropriation, or part thereof, to be used for purposes other than those intended.

6. All other changes to nonconstruction budgets, except for the changes described in paragraph 8, below, do not require approval. This includes the use of recipient funds in furtherance of program objectives over and above the recipient minimum share included in the approved budget.

7. For construction awards, recipients shall request prior approvals promptly from Federal sponsoring agencies for budget revisions whenever:

a. The revision results from changes in the scope or the objective of the project or program, and

b. The revision increases the budget amounts of Federal funds needed to complete the project.

8. When a Federal sponsoring agency makes an award that provides support for both construction and nonconstruction work, the Federal sponsoring agency may require the recipient to request prior approval from the Federal sponsoring agency before making any fund or budget transfers between the two types of work supported.

9. For both construction and nonconstruction awards, Federal sponsoring agencies shall require recipients to notify the Federal sponsoring agency promptly whenever the amount of Federal authorized funds is expected to exceed the needs of the recipient by more than \$5,000 or five percent of the Federal award, whichever is greater. This notification will not be required if applications for additional funding are submitted for continuing grants or contracts.

10. When requesting approval for budget revisions, recipients shall use the budget forms that were used in the application unless a letter request will suffice.

11. Within 30 calendar days from the date of receipt of the request for budget revisions, Federal sponsoring agencies shall review the request and notify the recipient whether the budget revisions have been approved. If the revision is still under consideration at the end of 30 calendar days, the Federal sponsoring agency shall inform the recipient in writing of the date when the recipient may expect the decision.

ATTACHMENT K.—CIRCULAR NO. A-110

CLOSURE PROCEDURES

1. This attachment prescribes uniform closure procedures for Federal grants and other agreements with recipients.

2. The following definitions shall apply for the purpose of this attachment:

a. **Closure.**—The closure of a grant agreement is the process by which a Federal sponsoring agency determines that all applicable administrative actions and all required work of the agreement have been completed by the recipient and the Federal sponsoring agency.

b. **Date of completion.**—The date of completion is the date on which all work under grants and other agreements is completed or the date on the award document, or any supplement or amendment thereto, on which Federal sponsorship ends.

c. **Disallowed costs.**—Disallowed costs are those charges to a grant or other agreement that the Federal sponsoring agency or its representative determines to be unallowable, in accordance with the applicable Federal cost principles or other conditions contained in the agreements.

3. All Federal sponsoring agencies shall establish closure procedures that include the following requirements:

a. Upon request, the Federal sponsoring agency shall make prompt payments to a recipient for allowable reimbursable costs under the grant or other agreement being closed out.

b. The recipient shall immediately refund any balance of unobligated (unencumbered) cash that the Federal sponsoring agency has advanced or paid and that is not authorized to be retained by the recipient for use in other grants or other agreements.

c. The Federal sponsoring agency shall obtain from the recipient within 90 calendar days after the date of completion of the agreement all financial, performance, and other reports required as the condition of the agreement. The agency may grant extensions when requested by the recipient.

d. When authorized by the grant or other agreement, the Federal sponsoring agency shall make a settlement for any upward or downward adjustments to the Federal share of costs after these reports are received.

e. The recipient shall account for any property acquired with Federal funds, or received from the Government in accordance with the provisions of Attachment N to this Circular, Property Management Standards.

f. In the event a final audit has not been performed prior to the closure of the grant or other agreement, the Federal sponsoring agency shall retain the right to recover an appropriate amount after fully considering the recommendations on disallowed costs resulting from the final audit.

4. Suspension and termination procedures are contained in Attachment L to this Circular.

ATTACHMENT L.—CIRCULAR NO. A-110

SUSPENSION AND TERMINATION PROCEDURES

1. This attachment prescribes uniform suspension and termination procedures for Federal grants and other agreements with recipients.

2. The following definitions shall apply for the purpose of this attachment:

a. **Termination.**—The termination of a grant or other agreement means the cancellation of Federal sponsorship, in whole or in part, under an agreement at any time prior to the date of completion.

b. **Suspension.**—The suspension of a grant or other agreement is an action by a Federal sponsoring agency that temporarily suspends Federal sponsorship under the grant or other agreement, pending corrective action by the recipient or pending a decision to terminate the grant or other agreement by the Federal sponsoring agency.

3. All Federal sponsoring agencies shall provide procedures to be followed when a recipient has failed to comply with the terms

of the grant or other agreement and conditions or standards. When that occurs, the Federal sponsoring agency may, on reasonable notice to the recipient, suspend the grant or other agreement, and withhold further payments, prohibit the recipient from incurring additional obligations of funds, pending corrective action by the recipient, or a decision to termination in accordance with paragraph 4. The Federal sponsoring agency shall allow all necessary and proper costs that the recipient could not reasonably avoid during the period of suspension provided that they meet the provisions of the applicable Federal cost principles.

4. Federal sponsoring agencies shall provide for the systematic settlement of terminated grants or other agreements including the following:

a. **Termination for cause.**—The Federal sponsoring agency may reserve the right to terminate any grant or other agreement in whole or in part at any time before the date of completion, whenever it is determined that the recipient has failed to comply with the conditions of the agreement. The Federal sponsoring agency shall promptly notify the recipient in writing of the determination and the reasons for the termination, together with the effective date. Payments made to recipients or recoveries by the Federal sponsoring agencies under grants or other agreements terminated for cause shall be in accordance with the legal rights and liabilities of the parties.

b. **Termination for convenience.**—The Federal sponsoring agency or recipient may terminate grants and other agreements in whole or in part when both parties agree that the continuation of the project would not produce beneficial results commensurate with the further expenditure of funds. The two parties shall agree upon the termination conditions, including the effective date and, in the case of partial terminations, the portion to be terminated. The recipient shall not incur new obligations for the terminated portion after the effective date, and shall cancel as many outstanding obligations as possible. The Federal sponsoring agency shall allow full credit to the recipient for the Federal share of the noncancellable obligations, properly incurred by the recipient prior to termination.

ATTACHMENT M.—CIRCULAR NO. A-110

STANDARD FORM FOR APPLYING FOR FEDERAL ASSISTANCE

1. This attachment promulgates a standard form (SF 424) to be used by public and private institutions of higher education, public and private hospitals and other quasi-public and private nonprofit organizations as a face sheet for applications when applying for Federal grants under programs covered by Part I, Attachment A, OMB Circular No. A-95. In addition, agencies are particularly encouraged to extend the use of SF 424 to common programs with State and local governments where this form is now required by FMC 74-7.

2. The SF 424 may also be used, on an optional basis, to fulfill the requirements of OMB Circular A-95 for a notification of intent, from applicant to clearinghouses, that Federal assistance will be applied for. Local or State clearinghouse procedures will govern the use of the form for this purpose.

3. The standard form will also be used by Federal agencies to report to the clearinghouses on major actions taken on applications reviewed by clearinghouses in accordance with OMB Circular A-95, and to notify States of grants-in-aid awarded in accordance with Treasury Circular 1082.

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FEDERAL ASSISTANCE		2. APPLI- CANT'S APPLI- CATION	a. NUMBER	3. STATE APPLICA- TION IDENTI- FIER	a. NUMBER
1. TYPE OF ACTION (Mark ap- propriate box)	<input type="checkbox"/> PREAPPLICATION <input type="checkbox"/> APPLICATION <input type="checkbox"/> NOTIFICATION OF INTENT (Opt.) <input type="checkbox"/> REPORT OF FEDERAL ACTION	b. DATE Year month day 19		b. DATE Year month day ASSIGNED 19	
4. LEGAL APPLICANT/RECIPIENT		5. FEDERAL EMPLOYER IDENTIFICATION NO.		6. PRO- GRAM (From Federal Catalog)	
a. Applicant Name : b. Organization Unit : c. Street/P.O. Box : d. City : e. State : f. Contact Person (Name & telephone No.) :		a. County : b. ZIP Code:		a. NUMBER b. TITLE	
7. TITLE AND DESCRIPTION OF APPLICANT'S PROJECT		8. TYPE OF APPLICANT/RECIPIENT		9. TYPE OF ASSISTANCE	
		A-State B-Interstate C-Substate D-District E-City F-School District G-Special Purpose District		H-Community Action Agency I-Higher Educational Institution J-Indian Tribe K-Other (Specify): Enter appropriate letter	
10. AREA OF PROJECT IMPACT (Names of cities, counties, States, etc.)		11. ESTIMATED NUM- BER OF PERSONS BENEFITING		12. TYPE OF APPLICATION	
				A-New B-Renewal C-Revision D-Continuation E-Augmentation Enter appropriate letter	
13. PROPOSED FUNDING		14. CONGRESSIONAL DISTRICTS OF:		15. TYPE OF CHANGE (For 15a or 15b)	
a. FEDERAL \$.00 b. APPLICANT .00 c. STATE .00 d. LOCAL .00 e. OTHER .00 f. TOTAL \$.00		a. APPLICANT b. PROJECT 16. PROJECT START DATE Year month day 19 17. PROJECT DURATION Months		A-Increase Dollars B-Decrease Dollars C-Increase Duration D-Decrease Duration E-Cancellation F-Other (Specify): Enter appropriate letter(s)	
18. ESTIMATED DATE TO BE SUBMITTED TO FEDERAL AGENCY		19. EXISTING FEDERAL IDENTIFICATION NUMBER		20. FEDERAL AGENCY TO RECEIVE REQUEST (Name, City, State, ZIP code)	
Year month day 19					
21. REMARKS ADDED		22. THE APPLICANT CERTIFIES THAT		23. CERTIFYING REPRE- SENTATIVE	
<input type="checkbox"/> Yes <input type="checkbox"/> No		a. To the best of my knowledge and belief, data in this preapplication/application are true and correct, the document has been duly authorized by the governing body of the applicant and the applicant will comply with the attached assurances if the assis- tance is approved.		b. If required by OMB Circular A-95 this application was submitted, pursuant to its No re- sponse attached:	
		(1) (2) (3)		Response attached <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
24. AGENCY NAME		25. APPLICA- Year month day TION RECEIVED 19		26. FEDERAL APPLICATION IDENTIFICATION	
27. ORGANIZATIONAL UNIT		28. ADMINISTRATIVE OFFICE		29. FEDERAL GRANT IDENTIFICATION	
30. ADDRESS		31. ACTION TAKEN		32. FUNDING	
		<input type="checkbox"/> a. AWARDED <input type="checkbox"/> b. REJECTED <input type="checkbox"/> c. RETURNED FOR AMENDMENT <input type="checkbox"/> d. DEFERRED <input type="checkbox"/> e. WITHDRAWN		a. FEDERAL \$.00 b. APPLICANT .00 c. STATE .00 d. LOCAL .00 e. OTHER .00 f. TOTAL \$.00	
33. ACTION DATE		34. STARTING DATE		35. CONTACT FOR ADDITIONAL INFOR- MATION (Name and telephone number)	
Year month day 19		Year month day 19			
36. ENDING DATE		37. REMARKS ADDED		38. FEDERAL AGENCY A-95 ACTION	
Year month day 19		<input type="checkbox"/> Yes <input type="checkbox"/> No		a. In taking above action, any comments received from clearinghouses were con- sidered. If agency response is due under provisions of Part 1, OMB Circular A-95, it has been or is being made.	
				b. FEDERAL AGENCY A-95 OFFICIAL (Name and telephone no.)	

STANDARD FORM 424 PAGE 1 (10-75)
Prescribed by GSA, Federal Management Circular 74-7

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GENERAL INSTRUCTIONS

This is a multi-purpose standard form. First, it will be used by applicants as a required facesheet for pre-applications and applications submitted in accordance with Federal Management Circular 74-7. Second, it will be used by Federal agencies to report to Clearinghouses on major actions taken on applications reviewed by clearinghouses in accordance with OMB Circular A-95. Third, it will be used by Federal agencies to notify States of grants-in-aid awarded in accordance with Treasury Circular 1082. Fourth, it may be used, on an optional basis, as a notification of intent from applicants to clearinghouses, as an early initial notice that Federal assistance is to be applied for (clearinghouse procedures will govern).

APPLICANT PROCEDURES FOR SECTION I

Applicant will complete all items in Section I. If an item is not applicable, write "NA". If additional space is needed, insert an asterisk "*", and use the remarks section on the back of the form. An explanation follows for each item:

- | Item | Item |
|--|---|
| 1. Mark appropriate box. Pre-application and application guidance is in FMC 74-7 and Federal agency program instructions. Notification of intent guidance is in Circular A-95 procedures from clearinghouse. Applicant will not use "Report of Federal Action" box. | D. Insurance. Self explanatory. |
| 2a. Applicant's own control number, if desired. | E. Other. Explain on remarks page. |
| 2b. Date Section I is prepared. | 10. Governmental unit where significant and meaningful impact could be observed. List only largest unit or units affected, such as State, county, or city. If entire unit affected, list it rather than subunits. |
| 3a. Number assigned by State clearinghouse, or if delegated by State, by areawide clearinghouse. All requests to Federal agencies must contain this identifier if the program is covered by Circular A-95 and required by applicable State/areawide clearinghouse procedures. If in doubt, consult your clearinghouse. | 11. Estimated number of persons directly benefiting from project. |
| 3b. Date applicant notified of clearinghouse identifier. | 12. Use appropriate code letter. Definitions are: |
| 4a-4h. Legal name of applicant/recipient, name of primary organizational unit which will undertake the assistance activity, complete address of applicant, and name and telephone number of person who can provide further information about this request. | A. New. A submittal for the first time for a new project. |
| 5. Employer identification number of applicant as assigned by Internal Revenue Service. | B. Renewal. An extension for an additional funding/budget period for a project having no projected completion date, but for which Federal support must be renewed each year. |
| 6a. Use Catalog of Federal Domestic Assistance number assigned to program under which assistance is requested. If more than one program (e.g., joint-funding) write "multiple" and explain in remarks. If unknown, cite Public Law or U.S. Code. | C. Revision. A modification to project nature or scope which may result in funding change (increase or decrease). |
| 6b. Program title from Federal Catalog. Abbreviate if necessary. | D. Continuation. An extension for an additional funding/budget period for a project the agency initially agreed to fund for a definite number of years. |
| 7. Brief title and appropriate description of project. For notification of intent, continue in remarks section if necessary to convey proper description. | E. Augmentation. A requirement for additional funds for a project previously awarded funds in the same funding/budget period. Project nature and scope unchanged. |
| 8. Mostly self-explanatory. "City" includes town, township or other municipality. | 13. Amount requested or to be contributed during the first funding/budget period by each contributor. Value of in-kind contributions will be included. If the action is a change in dollar amount of an existing grant (a revision or augmentation), indicate only the amount of the change. For decreases enclose the amount in parentheses. If both basic and supplemental amounts are included, breakout in remarks. For multiple program funding, use totals and show program breakouts in remarks. Item definitions: 13a, amount requested from Federal Government; 13b, amount applicant will contribute; 13c, amount from State, if applicant is not a State; 13d, amount from local government, if applicant is not a local government; 13e, amount from any other sources, explain in remarks. |
| 9. Check the type(s) of assistance requested. The definitions of the terms are: | 14a. Self explanatory. |
| A. Basic Grant. An original request for Federal funds. This would not include any contribution provided under a supplemental grant. | 14b. The district(s) where most of actual work will be accomplished. If city-wide or State-wide, covering several districts, write "city-wide" or "State-wide." |
| B. Supplemental Grant. A request to increase a basic grant in certain cases where the eligible applicant cannot supply the required matching share of the basic Federal program (e.g., grants awarded by the Appalachian Regional Commission to provide the applicant a matching share). | 15. Complete only for revisions (Item 12c), or augmentations (Item 12e). |
| C. Loan. Self explanatory. | |

STANDARD FORM 424 PAGE 3 (10-75)

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- | Item | | Item | |
|------|--|------|--|
| 16. | Approximate date project expected to begin (usually associated with estimated date of availability of funding). | 19. | Existing Federal identification number if this is not a new request and directly relates to a previous Federal action. Otherwise write "NA". |
| 17. | Estimated number of months to complete project after Federal funds are available. | 20. | Indicate Federal agency to which this request is addressed. Street address not required, but do use ZIP. |
| 18. | Estimated date preapplication/application will be submitted to Federal agency if this project requires clearinghouse review. If review not required, this date would usually be same as date in item 2b. | 21. | Check appropriate box as to whether Section IV of form contains remarks and/or additional remarks are attached. |

APPLICANT PROCEDURES FOR SECTION II

Applicants will always complete items 23a, 23b, and 23c. If clearinghouse review is required, item 22b must be fully completed. An explanation follows for each item:

- | Item | | Item | |
|------|---|-------|---|
| 22b. | List clearinghouses to which submitted and show in appropriate blocks the status of their responses. For more than three clearinghouses, continue in remarks section. All written comments submitted by or through clearinghouses must be attached. | 23b. | Self explanatory. |
| 23a. | Name and title of authorized representative of legal applicant. | 23c. | Self explanatory. |
| | | Note: | Applicant completes only Sections I and II. Section III is completed by Federal agencies. |

FEDERAL AGENCY PROCEDURES FOR SECTION III

If applicant-supplied information in Sections I and II needs no updating or adjustment to fit the final Federal action, the Federal agency will complete Section III only. An explanation for each item follows:

- | Item | | Item | |
|------|--|------|---|
| 24. | Executive department or independent agency having program administration responsibility. | 35. | Name and telephone no. of agency person who can provide more information regarding this assistance. |
| 25. | Self explanatory. | 36. | Date after which funds will no longer be available. |
| 26. | Primary organizational unit below department level having direct program management responsibility. | 37. | Check appropriate box as to whether Section IV of form contains Federal remarks and/or attachment of additional remarks. |
| 27. | Office directly monitoring the program. | 38. | For use with A-95 action notices only. Name and telephone of person who can assure that appropriate A-95 action has been taken—if same as person shown in item 35, write "same". If not applicable, write "NA". |
| 28. | Use to identify non-award actions where Federal grant identifier in item 30 is not applicable or will not suffice. | | |
| 29. | Complete address of administering office shown in item 26. | | |
| 30. | Use to identify award actions where different from Federal application identifier in item 28. | | |
| 31. | Self explanatory. Use remarks section to amplify where appropriate. | | |
| 32. | Amount to be contributed during the first funding/budget period by each contributor. Value of in-kind contributions will be included. If the action is a change in dollar amount of an existing grant (a revision or augmentation), indicate only the amount of change. For decreases, enclose the amount in parentheses. If both basic and supplemental amounts are included, breakout in remarks. For multiple program funding, use totals and show program breakouts in remarks. Item definitions: 32a, amount awarded by Federal Government; 32b, amount applicant will contribute; 32c, amount from State, if applicant is not a State; 32d, amount from local government if applicant is not a local government; 32e, amount from any other sources, explain in remarks. | | |
| 33. | Date action was taken on this request. | | |
| 34. | Date funds will become available. | | |

Federal Agency Procedures—special considerations

- A. *Treasury Circular 1082* compliance. Federal agency will assure proper completion of Sections I and III. If Section I is being completed by Federal agency, all applicable items must be filled in. Addresses of State Information Reception Agencies (SCIRA's) are provided by Treasury Department to each agency. This form replaces SF 240, which will no longer be used.
- B. *OMB Circular A-95* compliance. Federal agency will assure proper completion of Sections I, II, and III. This form is required for notifying all reviewing clearinghouses of major actions on all programs reviewed under A-95. Addresses of State and areawide clearinghouses are provided by OMB to each agency. Substantive differences between applicant's request and/or clearinghouse recommendations, and the project as finally awarded will be explained in A-95 notifications to clearinghouses.
- C. *Special note.* In most, but not all States, the A-95 State clearinghouse and the (TC 1082) SCIRA are the same office. In such cases, the A-95 award notice to the State clearinghouse will fulfill the TC 1082 award notice requirement to the State SCIRA. Duplicate notification should be avoided.

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ATTACHMENT N.—CIRCULAR No. A-110

PROPERTY MANAGEMENT STANDARDS

1. This attachment prescribes uniform standards governing management of property furnished by the Federal Government or whose cost was charged to a project supported by a Federal grant or other agreement. Federal sponsoring agencies shall require recipients to observe these standards under grants and other agreements and shall not impose additional requirements unless specifically required by Federal law. The recipient may use its own property management standards and procedures provided it observes the provisions of this attachment. This attachment also applies to subrecipients as referred to in paragraph 5 of the basic circular.

2. The following definitions apply for the purpose of this attachment:

a. *Real property*.—Real property means land, including land improvements, structures and appurtenances thereto, but excluding movable machinery and equipment.

b. *Personal property*.—Personal property of any kind except real property. It may be tangible—having physical existence, or intangible—having no physical existence, such as patents, inventions and copyrights.

c. *Nonexpendable personal property*.—Nonexpendable personal property means tangible personal property having a useful life of more than one year and an acquisition cost of \$300 or more per unit exempt that recipients subject to Cost Accounting Standards Board regulations may use the CASB standard of \$500 per unit and useful life of two years. A recipient may use its own definition of nonexpendable personal property provided that the definition would at least include all tangible personal property as defined above.

d. *Expendable personal property*.—Expendable personal property refers to all tangible personal property other than nonexpendable property.

e. *Excess property*.—Excess property means property under the control of any Federal agency that, as determined by the head thereof, is no longer required for its needs or the discharge of its responsibilities.

f. *Acquisition cost of purchased nonexpendable personal property*.—Acquisition cost of an item of purchased nonexpendable personal property means the net invoice unit price of the property including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.

g. *Exempt property*.—Exempt property means tangible personal property acquired in whole or in part with Federal funds, and title to which is vested in the recipient without further obligation to the Federal Government except as provided in subparagraph 6a below. Such unconditional vesting of title will be pursuant to any Federal legislation that provides the Federal sponsoring agency with adequate authority.

3. *Real property*.—Each Federal sponsoring agency shall prescribe requirements for recipients concerning the use and disposition of real property acquired partly or wholly under grants or other agreements. Unless otherwise provided by statute, such requirements, as a minimum, shall contain the following:

a. Title to real property shall vest in the recipient subject to the condition that the recipient shall use the real property for the authorized purpose of the project, as long as it is needed.

b. The recipient shall obtain approval by the Federal sponsoring agency for the use of real property in other projects when the recipient determines that the property is no longer needed for the purpose of the original project. Use in other projects shall be limited to those under other federally sponsored projects (i.e., grants or other agreements) or programs that have purposes consistent with those authorized for support by the Federal sponsoring agency.

c. When the real property is no longer needed as provided in a and b above, the recipient shall request disposition instructions from the Federal sponsoring agency or its successor Federal sponsoring agency. The Federal sponsoring agency shall observe the following rules in the disposition instructions:

(1) The recipient may be permitted to retain title after it compensates the Federal Government in an amount computed by applying the Federal percentage of participation in the cost of the original project to the fair market value of the property.

(2) The recipient may be directed to sell the property under guidelines provided by the Federal sponsoring agency and pay the Federal Government an amount computed by applying the Federal percentage of participation in the cost of the original project to the proceeds from sale (after deducting actual and reasonable selling and fix-up expenses, if any, from the sales proceeds). When the recipient is authorized or required to sell the property, proper sales procedures shall be established that provide for competition to the extent practicable and result in the highest possible return.

(3) The recipient may be directed to transfer title to the property to the Federal Government provided that in such cases the recipient shall be entitled to compensation computed by applying the recipient's percentage of participation in the cost of the program or project to the current fair market value of the property.

4. *Federally-owned nonexpendable personal property*.—Title to federally-owned property remains vested in the Federal Government. Recipients shall submit annually an inventory listing of federally-owned property in their custody to the Federal sponsoring agency. Upon completion of the agreement or when the property is no longer needed, the recipient shall report the property to the Federal sponsoring agency for further agency utilization.

If the Federal sponsoring agency has no further need for the property, it shall be declared excess and reported to the General Services Administration. Appropriate disposition instructions will be issued to the recipient after completion of the Federal agency review.

5. *Exempt property*.—When statutory authority exists, (e.g., P.L. 85-934, 42 U.S.C. 1892) title to nonexpendable personal property acquired with project funds, shall be vested in the recipient upon acquisition unless it is determined that to do so is not in furtherance of the objectives of the Federal sponsoring agency. When title is vested in the recipient, the recipient shall have no other obligation or accountability to the Federal Government for its use or disposition except as provided in 6a below.

6. *Other nonexpendable property*.—When other nonexpendable tangible personal property is acquired by a recipient with project funds, title shall not be taken by the Federal Government but shall vest in the recipient subject to the following conditions:

a. *Right to transfer title*.—For items of nonexpendable personal property having a unit acquisition cost of \$1,000 or more, the Federal sponsoring agency may reserve the right to transfer the title to the Federal

Government or to a third party named by the Federal Government when such third party is otherwise eligible under existing statutes. Such reservation shall be subject to the following standards:

(1) The property shall be appropriately identified in the grant or other agreement or otherwise made known to the recipient in writing.

(2) The Federal sponsoring agency shall issue disposition instructions within 120 calendar days after the end of the Federal support of the project for which it was acquired. If the Federal sponsoring agency fails to issue disposition instructions within the 120 calendar day period, the recipient shall apply the standards of subparagraphs 6b and 6c as appropriate.

(3) When the Federal sponsoring agency exercises its right to take title, the personal property shall be subject to the provisions for federally-owned nonexpendable property discussed in paragraph 4, above.

(4) When title is transferred either to the Federal Government or to a third party the provisions of subparagraph 6c(2)(b) should be followed.

b. *Use of other tangible nonexpendable property for which the recipient has title*.

(1) The recipient shall use the property in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original project or program, the recipient shall use the property in connection with its other federally sponsored activities, in the following order of priority:

(a) Activities, in the following order of priority:

(b) Activities sponsored by other Federal agencies.

(2) *Shared use*.—During the time that nonexempt nonexpendable personal property is held for use on the project or program for which it was acquired, the recipient shall make it available for use on other projects or programs if such other use will not interfere with the work on the project or program for which the property was originally acquired. First preference for such other use shall be given to other projects or programs sponsored by the Federal agency that financed the property; second preference shall be given to projects or programs sponsored by other Federal agencies. If the property is owned by the Federal Government, use on other activities not sponsored by the Federal Government shall be permissible if authorized by the Federal agency. User charges should be considered if appropriate.

c. *Disposition of other nonexpendable property*.—When the recipient no longer needs the property as provided in 6b above, the property may be used for other activities in accordance with the following standards:

(1) *Nonexpendable property with a unit acquisition cost of less than \$1,000*.—The recipient may use the property for other activities without reimbursement to the Federal Government or sell the property and retain the proceeds.

(2) *Nonexpendable personal property with a unit acquisition cost of \$1,000 or more*.—The recipient may retain the property for other uses provided that compensation is made to the original Federal sponsoring agency or its successor. The amount of compensation shall be computed by applying the percentage of Federal participation in the cost of the original project or program to the current fair market value of the property. If the recipient has no need for the property and the property has further use value, the recipient shall request disposition instructions from the original sponsoring agency.

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The Federal sponsoring agency shall determine whether the property can be used to meet the agency's requirements. If no requirement exists within that agency, the availability of the property shall be reported to the General Services Administration by the Federal agency to determine whether a requirement for the property exists in other Federal agencies. The Federal sponsoring agency shall issue instructions to the recipient no later than 120 days after the recipient's request and the following procedures shall govern:

(a) If so instructed or if disposition instructions are not issued within 120 calendar days after the recipient's request, the recipient shall sell the property and reimburse the Federal sponsoring agency an amount computed by applying to the sales proceeds the percentage of Federal participation in the cost of the original project or program. However, the recipient shall be permitted to deduct and retain from the Federal share \$100 or ten percent of the proceeds, whichever is greater, for the recipient's selling and handling expenses.

(b) If the recipient is instructed to ship the property elsewhere, the recipient shall be reimbursed by the benefiting Federal agency with an amount which is computed by applying the percentage of the recipient's participation in the cost of the original project or program to the current fair market value of the property, plus any reasonable shipping or interim storage costs incurred.

(c) If the recipient is instructed to otherwise dispose of the property, the recipient shall be reimbursed by the Federal sponsoring agency for such costs incurred in its disposition.

d. *Property management standards for nonexpendable property.*—The recipient's property management standards for nonexpendable personal property shall include the following procedural requirements:

(1) Property records shall be maintained accurately and shall include:

(a) A description of the property.
(b) Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.

(c) Source of the property, including grant or other agreement number.

(d) Whether title vests in the recipient or the Federal Government.

(e) Acquisition date (or date received, if the property was furnished by the Federal Government) and cost.

(f) Percentage (at the end of the budget year) of Federal participation in the cost of the project or program for which the property was acquired. (Not applicable to property furnished by the Federal Government.)

(g) Location, use and condition of the property and the date the information was reported.

(h) Unit acquisition cost.

(i) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal sponsoring agency for its share.

(2) Property owned by the Federal Government must be marked to indicate Federal ownership.

(3) A physical inventory of property shall be taken and the results reconciled with the property records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the difference. The recipient shall, in connection with the inventory, verify the existence, current utilization, and continued need for the property.

(4) A control system shall be in effect to insure adequate safeguards to prevent loss,

damage, or theft of the property. Any loss, damage, or theft of nonexpendable property shall be investigated and fully documented; if the property was owned by the Federal Government, the recipient shall promptly notify the Federal sponsoring agency.

(5) Adequately maintenance procedures shall be implemented to keep the property in good condition.

(6) Where the recipient is authorized or required to sell the property, proper sales procedures shall be established which would provide for competition to the extent practicable and result in the highest possible return.

7. *Expendable personal property.*—Title to expendable personal property shall vest in the recipient upon acquisition. If there is a residual inventory of such property exceeding \$1,000 in total aggregate fair market value, upon termination or completion of the grant or other agreement, and the property is not needed for any other federally sponsored project or program, the recipient shall retain the property for use on nonfederally sponsored activities, or sell it, but must in either case, compensate the Federal Government for its share. The amount of compensation shall be computed in the same manner as nonexpendable personal property.

8. *Intangible property.*

a. *Inventions and patents.*—If any program produces patentable items, patent rights, processes, or inventions, in the course of work sponsored by the Federal Government, such fact shall be promptly and fully reported to the Federal sponsoring agency. Unless there is a prior agreement between the recipient and the Federal sponsoring agency on disposition of such items, the Federal sponsoring agency shall determine whether protection on the invention or discovery shall be sought. The Federal sponsoring agency will also determine how the rights in the invention or discovery—including rights under any patent issued thereon—shall be allocated and administered in order to protect the public interest consistent with "Government Patent Policy" (President's Memorandum for Heads of Executive Departments and Agencies, August 23, 1971, and statement of Government Patent Policy as printed in 36 F.R. 16889).

b. *Copyrights.*—Except as otherwise provided in the terms and conditions of the agreement, the author or the recipient organization is free to copyright any books, publications, or other copyrightable materials developed in the course of or under a Federal agreement, but the Federal sponsoring agency shall reserve a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use, and to authorize others to use, the work for Government purposes.

ATTACHMENT O—CIRCULAR NO. A-110

PROCUREMENT STANDARDS

1. This attachment provides standards for use by recipients in establishing procedures for the procurement of supplies, equipment, construction and other services with Federal funds. These standards are furnished to ensure that such materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal law and executive orders. No additional procurement standards or requirements shall be imposed by the Federal sponsoring agencies upon recipients unless specifically required by Federal statute or executive orders.

2. The standards contained in this attachment do not relieve the recipient of the contractual responsibilities arising under its contracts. The recipient is the responsible authority, without recourse to the Federal sponsoring agency regarding the settlement and satisfaction of all contractual and adminis-

trative issues arising out of procurements entered into, in support of a grant or other agreement. This includes disputes, claims, protests of award, source evaluation or other matters of a contractual nature. Matters concerning violation of law are to be referred to such local, State or Federal authority as may have proper jurisdiction.

3. Recipients may use their own procurement policies and procedures. However, all recipients shall adhere to the standards set forth in paragraphs 3 and 4.

a. The recipient shall maintain a code or standards of conduct that shall govern the performance of its officers, employees or agents engaged in the awarding and administration of contracts using Federal funds. No employee, officer or agent shall participate in the selection, award or administration of a contract in which Federal funds are used, where, to his knowledge, he or his immediate family, partners, or organization in which he or his immediate family or partner has a financial interest or with whom he is negotiating or has any arrangement concerning prospective employment. The recipients' officers, employees or agents shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors or potential contractors. Such standards shall provide for disciplinary actions to be applied for violations of such standards by the recipients' officers, employees or agents.

b. All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. The recipient should be alert to organizational conflicts of interest or non-competitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals should be excluded from competing for such procurements. Awards shall be made to the bidder/offeree whose bid/offer is responsive to the solicitation and is most advantageous to the recipient, price and other factors considered. Solicitations shall clearly set forth all requirements that the bidder/offeree must fulfill in order for his bid/offer to be evaluated by the recipient. Any and all bids/offers may be rejected when it is in the recipient's interest to do so.

c. All recipients shall establish procurement procedures that provide for, at a minimum, the following procedural requirements:

(1) Proposed procurement actions shall follow a procedure to assure the avoidance of purchasing unnecessary or duplicative items. Where appropriate, an analysis shall be made of lease and purchase, alternatives to determine which would be the most economical, practical procurement.

(2) Solicitations for goods and services shall be based upon a clear and accurate description of the technical requirements for the material, product or service to be procured. Such a description shall not, in competitive procurements, contain features which unduly restrict competition. "Brand name or equal" descriptions may be used as a means to define the performance or other salient requirements of a procurement, and when so used the specific features of the named brand which must be met by bidders/offers shall be clearly specified.

(3) Positive efforts shall be made by the recipients to utilize small business and minority-owned business sources of supplies and services. Such efforts should allow these sources the maximum feasible opportunity to compete for contracts utilizing Federal funds.

(4) The type of procuring instruments used, e.g., fixed price contracts, cost reim-

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burnable contracts, purchase orders, incentive contracts, shall be determined by the recipient but must be appropriate for the particular procurement and for promoting the best interest of the program involved. The "cost-plus-a-percentage-of-cost" method of contracting shall not be used.

(5) Contracts shall be made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of a proposed procurement. Consideration shall be given to such matters as contractor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources.

(6) All proposed sole source contracts or where only one bid or proposal is received in which the aggregate expenditure is expected to exceed \$5,000 shall be subject to prior approval at the discretion of the Federal sponsoring agency.

(7) Some form of price or cost analysis should be made in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability.

(8) Procurement records and files for purchases in excess of \$10,000 shall include the following:

- (a) Basis for contractor selection;
- (b) Justification for lack of competition when competitive bids or offers are not obtained;
- (c) Basis for award cost or price.
- (9) A system for contract administration shall be maintained to ensure contractor conformance with terms, conditions and specifications of the contract, and to ensure adequate and timely followup of all purchases.

4. The recipient shall include, in addition to provisions to define a sound and complete agreement, the following provisions in all contracts. These provisions shall also be applied to subcontracts.

a. Contracts in excess of \$10,000 shall contain contractual provisions or conditions that will allow for administrative, contractual or legal remedies in instances in which contractors violate or breach contract terms, and provide for such remedial actions as may be appropriate.

b. All contracts in excess of \$10,000 shall contain suitable provisions for termination by the recipient including the manner by which termination will be effected and the basis for settlement. In addition, such contracts shall describe conditions under which

the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor.

c. In all contracts for construction or facility improvement awarded for more than \$100,000, recipients shall observe the bonding requirements provided in Attachment B to this circular.

d. All contracts awarded by recipients and their contractors or subgrantees having a value of more than \$10,000, shall contain a provision requiring compliance with Executive Order 11246, entitled "Equal Employment Opportunity," as amended by Executive Order 11375, and as supplemented in Department of Labor regulations (41 CFR, Part 60).

e. All contracts and subgrants in excess of \$2,000 for construction or repair awarded by recipients and subrecipients shall include a provision for compliance with the Copeland "Anti-Kick Back" Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR, Part 3). This Act provides that each contractor or subgrantee shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The recipient shall report all suspected or reported violations to the Federal sponsoring agency.

f. When required by the Federal program legislation, all construction contracts awarded by the recipients and subrecipients of more than \$2,000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR, Part 5). Under this Act contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The recipient shall place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the Federal sponsoring agency.

g. Where applicable, all contracts awarded by recipients in excess of \$2,000 for construction contracts and in excess of \$2,500 for other contracts that involve the employment of mechanics or laborers, shall include a provision for compliance with sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-330) as supplemented by Department of Labor regula-

tions (29 CFR, Part 5). Under section 103 of the Act, each contractor shall be required to compute the wages of every mechanic and laborer on the basis of a standard work day of 8 hours and a standard work week of 40 hours. Work in excess of the standard workday or workweek is permissible provided that the worker is compensated at a rate of not less than 1½ times the basic rate of pay for all hours worked in excess of 8 hours in any calendar day or 40 hours in the workweek. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous to his health and safety as determined under construction safety and health standards promulgated by the Secretary of Labor. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

h. Contracts or agreements, the principal purpose of which is to create, develop or improve products, processes or methods; or for exploration into fields that directly concern public health, safety or welfare; or contracts in the field of science or technology in which there has been little significant experience outside of work funded by Federal assistance, shall contain a notice to the effect that matters regarding rights to inventions and materials generated under the contract or agreement are subject to the regulations issued by the Federal sponsoring agency and the recipient. The contractor shall be advised as to the source of additional information regarding these matters.

i. All negotiated contracts (except those of \$10,000 or less) awarded by recipients shall include a provision to the effect that the recipient, the Federal sponsoring agency, the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers and records of the contractor which are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts and transcriptions.

j. Contracts and subgrants of amounts in excess of \$100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act of 1970 (42 U.S.C. 1857 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.) as amended. Violations shall be reported to the Federal sponsoring agency and the Regional Office of the Environmental Protection Agency.

[FR Doc. 76-21904 Filed 7-29-76; 8:45 am]

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Federal Register / Vol. 52, No. 27 / Tuesday, February 10, 1987 / Notices

OFFICE OF MANAGEMENT AND BUDGET

Revision to Circular A-110, "Uniform Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations"

AGENCY: Office of Management and Budget.

ACTION: Final revision to circular A-110, "Uniform Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations."

SUMMARY: This notice revises OMB Circular A-110, "Uniform Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations," originally published July 30, 1976. The revision provides that recipients shall maintain advances of Federal funds in interest bearing accounts. Interest earned on Federal advances deposited in such accounts shall be remitted promptly to the Federal agencies that provided the funds.

The revision is based on a recommendation by the Inspector General (IG), Department of Health and Human Services. The IG made an audit to determine what percentage of grantees were using interest bearing accounts for deposits of Federal funds. The IG reviewed about 4,000 nonprofit grantees of the Office of Human Development Services and the Public Health Service. The review disclosed that 80 percent of the grantees did not earn interest on Federal funds kept in banks, 16 percent earned interest but did not report or return any of it to the Federal Government and only 4 percent earned and returned interest. From the limited test made, the IG estimated that the Federal Government lost about \$15 million in potential interest income.

OMB Circular A-110 provides that Federal cash made available to recipients of grants shall be timed to coincide with their cash needs. This proposed revision is not intended to change that policy by encouraging grantees to maintain unnecessary balances of Federal funds. The revision recognizes that all Federal cash will not always be disbursed immediately upon receipt. Therefore, it is proposed that when cash is available it should be deposited in interest bearing accounts.

EFFECTIVE DATE: These revisions to Circular A-110 are effective immediately.

FOR FURTHER INFORMATION CONTACT: Office of Management and Budget, Financial Management Division, New Executive Office Building, 726 Jackson Place NW., Room 10235, Washington, DC 20503, (202) 395-3993.

SUPPLEMENTARY INFORMATION: Notice of the proposed revision was published for comment in the Federal Register on October 30, 1985, (50 FR 45183). In response, OMB received over 100 comments from Federal agencies, States, universities and other nonprofit organizations.

Following is a summary of the major comments grouped by subject and a response to each.

Comment: The requirement to remit interest earned to individual Federal agencies would impose an unreasonable administrative burden on recipients.

Response: The requirement to return interest to individual Federal agencies has been in effect for a number of years. Therefore, we do not anticipate any new burdens being placed on grantees as a result of this revision. However, we have asked the Treasury Department to explore the feasibility of having grantees remit interest earned on Federal advances directly to the Treasury.

Comment: Any interest accrued from excess cash on grants or cooperative agreements should be deducted from interest that would have been earned on institutional funds that were used for cost reimbursement contracts.

Response: Institutions accepting cost reimbursement contracts do so with the understanding that they will be required to use their own working capital. There is no provision in the Federal

Acquisition Regulations for institutions to take credit for interest which would have been earned on working capital. If Federal agencies are late in paying bills the Prompt Payment Act, Pub. L. 97-177, and OMB Circular A-125, "Prompt Payment," require Federal agencies to pay interest penalties when payments are made late.

Comments: Revision of Circular A-110 as proposed would require the creation of separate bank accounts for Federal cash, thus increasing administrative activities and costs.

Response: There appears to be a misunderstanding here. Attachment A, "Cash Depositories," to Circular A-110

specifically prohibits Federal agencies from requiring separate bank accounts. This prohibition remains in effect.

Comment: Interest earned on Federal funds should be applied to related program activities rather than returned to the Federal Government.

Response: In a 1962 decision (42 Comp. Gen. 289 (1962)), the Comptroller General held that grantees may not retain interest earned on grant funds unless specifically authorized by law. Interest earned on grant funds, according to the decision should accrue to the United States and should be accounted for and deposited in the Treasury as miscellaneous receipts.

Comment: If the recipient has an overall negative balance, the Federal Government should be willing to pay interest to the recipient.

Response: Attachment I, "Payment Requirements," to Circular A-110, provides for recipients to get advances or grants and cooperative agreements when the recipient has procedures for minimizing cash balances. Therefore, generally recipients should not be running negative balances. Instances where Federal agencies are unwilling or unable to provide advance funding in accordance with the provision of the circular should be referred to the Financial Management Division, Office of Management and Budget.

Comment: The proposed revision did not provide procedures for computing interest.

Response: The revision now calls for interest to be remitted at least quarterly. The requirement to return interest to the Federal Government is not a new one and recipients should have well established procedures to account for interest on Federal funds. Since 1976 Attachment D, "Program Income" to Circular A-110 has required interest earned on advances of Federal funds to be remitted to the Federal Government. Procedures should be consistent with sound cash management procedures and Treasury Department guidance in this area.

Comment: The proposed revision is not clear as to whether State universities, covered by Circular A-110, will be required to remit interest income to the Federal Government.

Response: Section 203 of the Intergovernmental Cooperation Act of 1968; 42 U.S.C. 34213 (1976) provides that States and their instrumentalities generally are not accountable for

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interest earned on grant-in-aid funds. Therefore, State universities that are instrumentalities of a State would not be subject to the proposed revision.

Comment: Increased administrative cost as a result of the revision will in some cases exceed interest income, particularly when accounting for small amount of interest.

Response: The revision now authorizes recipients to keep interest income up to \$100 to pay administrative expenses.

The following paragraph is added to Attachment I, "Payment Requirements."

"8. Recipients shall maintain advances of Federal funds in interest bearing accounts. Interest earned on Federal advances deposited in such accounts shall be remitted promptly, but at least quarterly, to the Federal agencies that provided the funds. Interest amounts up to \$100 per year may be retained by the recipient for administrative expense.

James C. Miller III,

Director.

[FR Doc. 87-2701 Filed 2-9-87; 8:45 am]

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federal register

Wednesday
June 22, 1988

Part VI

Department of Labor

Employment Standards Administration,
Wage and Hour Division

29 CFR Part 505

**Labor Standards on Projects or
Productions Assisted by Grants From the
National Endowments for the Arts and
Humanities; Final Rule**

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Federal Register / Vol. 53, No. 120 / Wednesday, June 22, 1988 / Rules and Regulations

DEPARTMENT OF LABOR**Employment Standards
Administration, Wage and Hour
Division****29 CFR Part 505****Labor Standards on Projects or
Productions Assisted by Grants From
the National Endowments for the Arts
and Humanities**

[Editorial Note: This reprint incorporates corrections published in the Federal Register of Monday, June 27, 1988.]

AGENCY: Wage and Hour Division, ESA, Labor.

ACTION: Final rule.

SUMMARY: The Department of Labor is revising regulations 29 CFR Part 505 to extend the labor standards provisions now applicable to professional performers and related or supporting professional personnel employed on projects funded by the National Endowment for the Arts (NEA) to such performers and supporting personnel employed on projects funded by the National Endowment for the Humanities (NEH). Other revisions include broadening the definition of "amateur" to include those performers and supporting personnel who may receive reimbursement for expenses, simplification of the procedures for obtaining exceptions from the prevailing minimum compensation standards, and conforming the references to safety and health standards with currently applicable requirements.

EFFECTIVE DATE: July 22, 1988.

FOR FURTHER INFORMATION CONTACT: Paula V. Smith, Administrator, Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor, Room S-3502, 200 Constitution Avenue, NW, Washington, DC 20210, (202) 523-8305 (this is not a toll-free number).

SUPPLEMENTARY INFORMATION: On September 21, 1987, the Department of Labor published in the *Federal Register* (52 FR 35447) proposed changes to 29 CFR Part 505, entitled "Labor Standards on Projects or Productions Assisted by Grants From the National Endowments for the Arts and Humanities." Persons interested in the rulemaking were allowed 30 days to submit comments. Two comments were received. This document provides the text of the final rule and explains the comments received on the proposal.

Background

Since issued in 1967, the existing regulations, 29 CFR Part 505, Labor Standards on Projects or Productions Assisted by Grants from the National Endowment for the Arts, have provided that the minimum compensation (including fringe benefits) set forth in collective bargaining agreements negotiated by ten national or international labor organizations or their local affiliates named in the regulations constitute the prevailing minimum compensation required to be paid under the Act to professional performers and related or supporting professional personnel employed on projects receiving financial assistance from the National Endowment for the Arts. Provisions were included to permit any professional performer, supporting personnel, or grant applicant to challenge that determination and obtain a variation from the negotiated rates upon written application to the Administrator of the Wage and Hour Division.

Congress amended the National Foundation on the Arts and the Humanities Act of 1965 (NFAHA) in 1976 (Sec. 105, Pub. L. 94-462, 90 Stat. 1971; 20 U.S.C. 956(g)), to provide that professional performers and related or supporting professional personnel employed under Humanities grants would also be subject to prevailing minimum compensation standards. The Department published a regulatory proposal in the *Federal Register* on December 19, 1980 (45 FR 83914) to carry out the provisions of these amendments. However, that proposal was subsequently withdrawn from the Department's Semiannual Agenda of Regulations on October 28, 1982 (47 FR 48538).

On December 20, 1985, the Arts, Humanities, and Museums Amendments of 1985, Pub. L. 99-194, 99 Stat. 1332, were enacted which, among other things, directed the Secretary of Labor to prescribe prevailing minimum compensation standards for professional performers and related or supporting professional personnel employed on projects or productions assisted by grants from the National Endowment for the Humanities. These revisions to 29 CFR Part 505 extend the existing prevailing minimum compensation standards now applicable to professional performers and related or supporting professional personnel employed on projects receiving financial assistance from the National

Endowment for the Arts to such employees employed on projects receiving assistance from the National Endowment for the Humanities.

Other revisions will ease the administrative procedures and minimize burdens associated with obtaining approval to provide prevailing minimum compensation as an alternative to the compensation negotiated by the labor organizations named in the regulations.

In addition, the definition of amateur has been revised to include those performers and supporting personnel who may receive reimbursement for expenses but who do not work for compensation, and the references to safety and health standards have been conformed to currently applicable requirements.

Summary of Comments

The NEH recommended changes to proposed § 505.3(b)(4), pertaining to decisions of the Wage and Hour Administrator on requests for variances from the prevailing minimum compensation negotiated by the labor organizations named in § 505.3(a)(1). The section as proposed provided that the Administrator would respond to such requests within 30 days of receipt by issuing a determination of alternative prevailing minimum compensation or denying the request, or advising that additional time would be required for a decision. NEH suggested that the rule should specify the amount of additional time that may be required for a decision, and that the additional time should not exceed 14 days.

Requiring that a final decision be rendered in all cases within NEH's suggested timeframe is not feasible. While we anticipate that most decisions on variance requests will be rendered within the specified 30 days of receipt, there will necessarily be instances where more time is required to obtain additional data from the interested parties, verify information submitted, or resolve disputes over the factual basis on which the decision is to be made. It should also be recognized that NFAHA is only one of a number of labor standards programs administered by the Wage and Hour Division, and priority demands which are placed on the agency arising under these other programs would make the proposed 14-day timeframe under NFAHA unworkable. Therefore, the suggestion from NEH is not adopted.

The Department for Professional Employees (DPE), AFL-CIO, objected to the proposed revision to the definition of

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the term "professional" in § 505.2(e), which is replaced by the phrase "teaching process" with "teaching profession" in describing those persons employed as regular faculty members by educational institutions who are excluded from coverage. We believe the proposed change is an appropriate clarification which will more accurately convey the intended meaning and it will, therefore, be adopted.

The DPE also questioned the interpretation of the language in § 505.3(a)(2), which concerns establishment of prevailing minimum compensation by agreement of the affected parties for employees who perform activities that are not covered by a collective bargaining agreement. The intent of this section is to provide a mechanism for establishing prevailing minimum compensation for persons engaged in activities that are not identified under the terms of any of the applicable collective bargaining agreements (i.e., for *classifications* of employees who are outside the scope of the agreements). If an activity to be performed by professional performers or related personnel is identified in one of the agreements negotiated by the labor organizations named in § 505.3(a)(1), the compensation provided for in that agreement would be applicable to the activity in question.

The DPE opposed the revision to § 505.7, regarding the listings of grantees who, by virtue of their failure to comply with the labor standards of NFAHA, become ineligible to receive future grants. The present regulations provide for an indefinite term of ineligibility, and removal from the ineligible lists can be achieved only through appropriate application to the Secretary of Labor. The Department determined in its review of the existing regulations that an indefinite term of ineligibility is inappropriate. Revisions were proposed to provide a maximum three-year term of ineligibility, or a shorter period if an ineligible grantee applies to the Secretary for removal from the ineligible list and demonstrates that the violations have been corrected and that the grantee possesses a current responsibility to comply with NFAHA. This change was made to conform the NFAHA regulations to the administrative debarment provisions under other labor standards programs administered by the Wage and Hour Division (see, e.g., the Davis-Bacon and Related Acts Regulations at 29 CFR 5.12), and it is in keeping with governmentwide principles and guidelines for debarment and suspension procedures (see also the procurement debarment and suspension

system under the Federal Acquisition Regulations, at 48 CFR 9.406-4). Accordingly, this section will be adopted as proposed.

Classification—Executive Order 12291

This rule is not a "major rule" under Executive Order 12291 on Federal Regulations because it is not likely to result in: (1) An annual effect on the economy of \$100 million or more; (2) a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or (3) significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic or export markets. Accordingly, no regulatory impact analysis is required.

Regulatory Flexibility Act

This rule, if promulgated will have no "significant economic impact on a substantial number of small entities" within the meaning of section 3(a) of the Regulatory Flexibility Act, Pub. L. 96-354, 91 Stat. 1164 (5 U.S.C. 605(b)). The Secretary of Labor has certified to the Chief Counsel for Advocacy of the Small Business Administration to this effect. This conclusion is based on the fact that the number of affected small entities receiving grants under which professional performers and related or supporting professional personnel are employed subject to the prevailing minimum compensation requirements is not believed to be substantial.

Paperwork Reduction Act

The recordkeeping and information collection requirements that are included in this regulation are a restatement of requirements contained in 29 CFR Part 516 (Records to be Kept by Employers Under the Fair Labor Standards Act), which have been previously cleared by the Office of Management and Budget (OMB) under the Paperwork Reduction Act and assigned OMB control number 1215-0017.

This document was prepared under the direction and control of Paula V. Smith, Administrator, Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor.

List of Subjects in 29 CFR Part 505

Arts and crafts, Education, Foundations, Grant programs, Minimum wages, Occupational safety and health.

Accordingly, 29 CFR Part 505 is revised as set forth below.

Signed at Washington, DC, on this 15th day of June 1988.

Ann D. McLaughlin,
Secretary of Labor.

Fred W. Alvarez,
Assistant Secretary for Employment Standards.

Paula V. Smith,
Administrator, Wage and Hour Division.

PART 505—LABOR STANDARDS ON PROJECTS OR PRODUCTIONS ASSISTED BY GRANTS FROM THE NATIONAL ENDOWMENTS FOR THE ARTS AND HUMANITIES

Sec.

- 505.1 Purpose and scope.
- 505.2 Definitions.
- 505.3 Prevailing minimum compensation.
- 505.4 Receipt of grant funds.
- 505.5 Adequate assurances.
- 505.6 Safety and health standards.
- 505.7 Failure to comply.

Authority: Sec. 5(j), Pub. L. 96-208, 79 Stat. 848 (20 U.S.C. 954(i)); sec. 7(g), Pub. L. 94-462, 90 Stat. 1971, as amended by Sec. 107(4), Pub. L. 99-194, 99 Stat. 1337 (20 U.S.C. 956(g)); Secretary's Order 9-83 (48 FR 35736) and Secretary's Order 8-84 (49 FR 32473).

§ 505.1 Purpose and scope.

(a) The regulations contained in this part set forth the procedures which are deemed necessary and appropriate to carry out the provisions of section 5(i) and section 7(g) of the National Foundation on the Arts and Humanities Act of 1965, as amended, 20 U.S.C. 954(i), 20 U.S.C. 956(g). As a condition to the receipt of any grant, the grantees must give adequate assurances that all professional performers and related or supporting professional personnel employed on projects or productions assisted by grants from the National Endowment for the Arts and the National Endowment for the Humanities shall receive not less than the prevailing minimum compensation as determined by the Secretary of Labor.

(b) Regulations and procedures relating to wages on construction projects as provided in section 5(j) and section 7(j) of the National Foundation on the Arts and Humanities Act of 1965, as amended, may be found in Parts 3 and 5 of this title.

(c) Standards of overtime compensation for laborers or mechanics may be found in the Contract Work Hours and Safety Standards Act, 76 Stat. 357, 40 U.S.C. 327 *et seq.* and Part 5 of this title.

§ 505.2 Definitions.

(a) The term "Act" means the National Foundation on the Arts and the Humanities Act of 1965, as amended, 79

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Stat 846, as amended, 20 U.S.C. 951 *et seq.*

(b) The term "Secretary" means the Secretary of Labor.

(c) The term "Administrator" means the Administrator of the Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor, or authorized representative, to whom is assigned the performance of functions of the Secretary pertaining to wages under the National Foundation on the Arts and the Humanities Act of 1965, as amended.

(d) The term "Assistant Secretary" means the Assistant Secretary for Occupational Safety and Health, U.S. Department of Labor, or authorized representative, to whom is assigned the performance of functions of the Secretary pertaining to safety and health under the National Foundation on the Arts and the Humanities Act of 1965, as amended.

(e) "Professional" in the phrase "professional performer and related or supporting professional personnel" shall include all those who work for compensation on a project or production which is assisted by a grant from the National Endowment for the Arts or the National Endowment for the Humanities regardless of whether paid out of grant funds. It shall not include those whose status is "amateur" because their engagement for performance or supporting work contemplates no compensation. Compensation does not include reimbursement of expenses (i.e., meals, costumes, make-up etc.). The words "related or supporting . . . personnel" in the same phrase shall include all those whose work is related to the particular project or production such as musicians, stage hands, scenery designers, technicians, electricians and moving picture machine operators, as distinguished from those who operate a place for receiving an audience without reference to the particular project or production being exhibited, such as ushers, janitors, and those who sell and collect tickets. The phrase does not include laborers and mechanics employed by contractors or subcontractors on construction projects, whose compensation is regulated under section 5(j) and section 7(j) of the Act. The phrase "professional performers and related or supporting professional personnel" shall not include persons employed as regular faculty or staff of an educational institution primarily performing duties commonly associated with the teaching profession. It shall include persons employed by educational institutions primarily to engage in activities customarily performed by performing artists or by

those who assist in the presentation of performances assisted by grants from the National Endowment for the Arts or the National Endowment for the Humanities.

§ 905.3 Prevailing minimum compensation.

(a)(1) In the absence of an alternative determination made by the Administrator under paragraph (b) of this section, and except as provided in paragraph (a)(2) of this section, the prevailing minimum compensation required to be paid under the Act to the various professional performers and related or supporting professional personnel employed on projects or productions assisted by grants from the National Endowment for the Arts and the National Endowment for the Humanities shall be the compensation (including fringe benefits) contained in collective bargaining agreements negotiated by the following national or international labor organizations or their local affiliates:

Actors' Equity Association.
Screen Actors Guild, Inc.
Screen Extras Guild, Inc.
American Guild of Musical Artists, Inc.
International Alliance of Theatrical Stage Employees and Moving Picture Machine Operators.
American Federation of Musicians.
National Association of Broadcast Employees and Technicians.
American Federation of Television and Radio Artists.
International Brotherhood of Electrical Workers.
American Guild of Variety Artists.
Writers Guild.

(2) Professional performers and related or supporting professional personnel who are to perform activities which do not come within the jurisdiction of any collective bargaining agreement negotiated by the labor organizations named in paragraph (a)(1) of this section shall be paid minimum compensation as determined by agreement of the grant applicant or grantee and the personnel who will perform such activities or their representatives. Evidence of the agreement reached by the parties shall be submitted by the grant applicant to the grant agency, together with evidence of the prevailing minimum compensation for similar activities. If the parties do not agree on the minimum compensation to be paid to such personnel, the matter shall be referred to the Administrator of the Wage and Hour Division for final determination.

(b)(1) Interested parties, including grant applicants, grantees, professional

performers or related or supporting professional personnel and their representatives, may at any time submit to the Administrator a request for a determination of prevailing minimum compensation. The Administrator will make a determination concerning each such request in accordance with paragraph (b)(4) of this section.

(2) Any request for a determination of prevailing minimum compensation shall include or be accompanied by information as to the locality or localities, the class or classes of professional performers or related or supporting professional personnel for the project or production in question, the names and addresses (to the extent known) of interested parties, and all available information relating to prevailing minimum compensation currently being paid to such persons or to persons employed in similar activities. No particular form is prescribed for submission of information under this section.

(3) If the information specified in paragraph (b)(2) of this section is not submitted with a request for an alternative determination of prevailing minimum compensation or is insufficient to permit a determination, the Administrator may deny the request or request additional information, at the Administrator's discretion. Pertinent information from any source may be considered by the Administrator in connection with any request.

(4) The Administrator will respond to a request for determination under this section within 30 days of receipt, by issuing a determination of alternative prevailing minimum compensation or denying the request or advising that additional time is necessary for a decision. If the Administrator determines from a preponderance of all relevant evidence obtained in connection with the request that the compensation provided for in the agreements negotiated by the labor organizations set forth in paragraph (a) of this section does not prevail for any professional performer or related or supporting professional personnel employed on similar activities in the locality, the Administrator will issue a determination of the prevailing minimum compensation required to be paid under the Act to such persons. If the Administrator finds that the compensation provided for in the agreements negotiated by the labor organizations set forth in paragraph (a) of this section does prevail for the professional performers or related or supporting professional personnel in

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question, the requesting party will be so notified.

(c) All professional performers and related or supporting professional personnel (other than laborers or mechanics with respect to whom labor standards are prescribed in section 5(j) and 7(j) of the Act) employed on projects or productions which are financed in whole or in part under section 5 or section 7 of the Act will be paid, without subsequent deduction or rebate on any account, not less than the prevailing minimum compensation determined in accordance with paragraph (a) of this section, unless an alternative determination is made under paragraph (b) of this section. Pending the decision of the Administrator on a request for determination under paragraph (b) of this section, the grantee may be required to set aside in a separate escrow account sufficient funds to satisfy the difference between the compensation (including fringe benefits) actually paid to the employee(s) in question, and the compensation (including fringe benefits) required under the applicable collective bargaining agreement negotiated by the labor organization named in paragraph (a) of this section, or furnish a bond with a surety or sureties satisfactory to the Administrator for the protection of the compensation of the affected employees.

§ 505.4 Receipt of grant funds.

(a) The grantee shall not receive funds authorized by section 5 or section 7 of the Act until adequate initial assurances have been filed with the Chairperson of the National Endowment for the Arts or the Chairperson of the National Endowment for the Humanities, pursuant to sections 5(i) (1) and (2) and sections 7(g) (1) and (2) of the Act as provided in § 505.5(a), that all professional performers and related or supporting professional personnel will be paid not less than the prevailing minimum compensation and that the safety and health requirements will be complied with. Neither shall the grantee receive any such funds if and after the Chairperson of the National Endowment for the Arts or Chairperson of the National Endowment for the Humanities is advised by the Secretary that continuing assurances as provided in § 505.5(b) are inadequate or that labor standards contemplated by sections 5(i) (1) and (2) or sections 7(g) (1) and (2) of the Act have not been observed.

(b) In order to facilitate such assurances so that the grantee may receive the grant funds promptly, the Chairpersons of the National Endowment for the Arts and the National Endowment for the Humanities

will transmit with the grant letter, to each grantee of a grant that will provide assistance to projects or productions employing professional performers or related or supporting professional personnel under section 5 or section 7 of the Act, a copy of these regulations together with two copies of the assurance form (Form No. ESA-38). The Chairperson will advise the grantee that before the grant may be received, the grantee must give assurances that all professional performers and related or supporting professional personnel (other than laborers or mechanics with respect to whom labor standards are prescribed in section 5(j) and section 7(j) of the Act), will be paid, without subsequent deduction or rebate on any account not less than the minimum compensation determined in accordance with § 505.3 (a) or (b) and that the safety and health requirements under § 505.6 will be met. The Chairpersons will maintain on file in Washington, DC, for a period of three (3) years and make available upon request of the Secretary the original signed Form ESA-38 and a copy of the grant letter together with any supplementary documents needed to give a description of the project or production to be financed in whole or in part under the grant.

§ 505.5 Adequate assurances.

(a) *Initial assurances.* The grantee shall give adequate initial assurances that not less than the prevailing minimum compensation determined in accordance with § 505.3 will be paid to all professional performers and related or supporting professional personnel, and that no part of the project or production will be performed under working conditions which are unsanitary or hazardous or dangerous to the health and safety of the employees, by executing and filing with the Chairperson of the National Endowment for the Arts or the Chairperson of the National Endowment for the Humanities, as appropriate, Form ESA-38.

(b) *Continuing assurances.* (1) The grantee shall maintain and preserve sufficient records as an assurance of compliance with section 5(i) (1) and (2) and section 7(g) (1) and (2) of the Act and shall make such reports therefrom to the Secretary as necessary or appropriate to assure the adequacy of the assurances given. Such records shall be kept for a period of three (3) years after the end of the grant period to which they pertain. These records shall include the following information relating to each performer and related or supporting professional personnel to whom a prevailing minimum

compensation determination applies pursuant to § 505.3. In addition the record required in paragraph (b)(1)(vii) of this section shall be kept for all employees engaged in the project or production assisted by the grant.

(i) Name.

(ii) Home address.

(iii) Occupation.

(iv) Basic unit of compensation (such as the amount of a weekly or monthly salary, talent or performance fee, hourly rate or other basis on which compensation is computed), including fringe benefits or amounts paid in lieu thereof.

(v) Work performed for each pay period expressed in terms of the total units of compensation fully and partially completed.

(vi) Total compensation paid each pay period, deductions made, and date of payment, including amounts paid for fringe benefits and the person to whom they were paid, and

(vii) Brief description of any injury incurred while performing under the grant and the dates and duration of disability.

(Approved by the Office of Management and Budget under control number 1215-0017)

(2) The grantee shall permit the Administrator and the Assistant Secretary or their representatives to investigate and gather data regarding the wages, hours, safety, health, and other conditions and practices of employment related to the project or production, and to enter and inspect such project or production and such records (and make such transcriptions thereof), interview such employees during normal working hours, and investigate such facts, conditions, practices, or matters as may be deemed necessary or appropriate to determine whether the grantee has violated the labor standards contemplated by section 5(i) and section 7(g) of the Act.

(c) *Determination of adequacy:* The Administrator and Assistant Secretary shall determine the adequacy of assurances given pursuant to paragraphs (a) and (b) of this section within each of their respective areas of responsibilities, and may revise any such determination at any time.

§ 505.6 Safety and health standards.

(a) *Standards.* Section 5(i)(2) and section 7(g)(2) of the Act provide that "no part of any project or production which is financed in whole or in part under this section will be performed or engaged in under working conditions which are unsanitary or hazardous or dangerous to the health and safety of

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the employees engaged in such project or production. Compliance with the safety and sanitary laws in the State in which the performance or part thereof is to take place shall be prima facie evidence of compliance. * * * The applicable safety and health standards shall be those set forth in 29 CFR Parts 1910 and 1926, including matters incorporated by reference therein. Evidence of compliance with State laws relating to health and sanitation will be considered prime facie evidence of compliance with the safety and health requirements of the Act, and it shall be sufficient unless rebutted or overcome by a preponderance of evidence of a failure to comply with any applicable safety and health standards set forth in 29 CFR Parts 1910 and 1926, including matters incorporated by reference therein.

(b) *Variances.* (1) Variances from standards applied under paragraph (a) of this section may be granted under the same circumstances in which variances may be granted under section 6(b)(6)(A) or 6(d) of the Williams-Steiger

Occupational Safety and Health Act of 1970 (29 U.S.C. 655). The procedures for the granting of variances and for related relief are those published in Part 1905 of this title.

(2) Any requests for variances shall also be considered requests for variances under the Williams-Steiger Occupational Safety and Health Act of 1970, and any variance from a standard applied under paragraph (a) of this section and in Part 1910 of this title shall be deemed a variance from the standards under both the National Foundation on the Arts and Humanities Act of 1965 and the Williams-Steiger Occupational Safety and Health Act of 1970.

§ 806.7 Failure to comply.

The Secretary's representatives shall maintain a list of those grantees who are considered to be responsible for instances of failure to comply with the obligation of the grantees specified in section 5(i) (1) and (2) and section 7(g) (1) and (2) of the Act, which are

considered to have been willful or of

such nature as to cast doubt on the reliability of formal assurances subsequently given and there shall be maintained a similar list where adjustment of the violations satisfactory to the Secretary was not properly made. Assurances from persons or organizations placed on either such list or any organization in which they have a substantial interest shall be considered inadequate for purposes of receiving further grants for a period not to exceed three (3) years from the date of notification by the Secretary that they have been placed on the lists unless, by appropriate application to the Secretary, they demonstrate a current responsibility to comply with section 5(i) (1) and (2) and section 7(g) (1) and (2) of the Act, and demonstrate that correction of the violations has been made.

[FR Doc. 88-13931 Filed 6-21-88; 8:45 am]

[Editorial Note: This reprint incorporates corrections published in the Federal Register of Monday, June 27, 1988.]

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PAYMENT REQUEST & LABOR ASSURANCE REQUIREMENTS
FOR ORGANIZATIONAL GRANT RECIPIENTS
(Revised November 1989)

1. PAYMENT REQUEST FORM AND GUIDELINES. Included in your grant award package are the guidelines to follow and the forms to use when requesting payment. The payment form is entitled "Request for Advance or Reimbursement" and the guidelines are entitled "Guidelines for Completing the Request for Advance or Reimbursement form."
2. ASSURANCES AS TO LABOR STANDARDS. In addition to submitting the payment request form, you must also certify to the Endowment that you will comply with the labor standards set out in "Part 505 (29 CFR) - Labor Standards on Projects or Productions Assisted by Grants from the National Endowment for the Arts" (copy attached). This is required by the National Foundation on the Arts and the Humanities Act of 1965, as amended (20 U.S.C. 951 et seq.). Grantees provide this assurance by signing and returning to the Endowment's Grants Office the attached Assurances as to Labor Standards.

The Assurance form must accompany your first payment request. NO FUNDS WILL BE PAID UNTIL THIS FORM IS RECEIVED BY THE GRANTS OFFICE.

A separate form is required for EACH grant and must be signed by an authorizing official.

If you have any questions about this process, please do not hesitate to call the Grants Office/Cash Request Section at (202) 682-5403.

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U.S. Department of Labor
Employment Standards Administration
Wage and Hour Division

ASSURANCES AS TO LABOR STANDARDS
UNDER SECTION 5(i) AND SECTION 7(g) OF THE
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES ACT OF 1965,
AS AMENDED

This form must be signed by the Authorizing Official (Individual Delegated Authority to Enter into Contracts and Accept Grants for your Organization). The form MUST BE SUBMITTED WITH THE FIRST CASH REQUEST. FAILURE TO DO SO WILL DELAY PAYMENT.

In consideration of a grant made under section 5 or section 7 of the National Foundation on the Arts and the Humanities Act of 1965, as amended, and in order to satisfy the conditions expressed in section 5(i) or section 7(g) of that act so as to be eligible to receive the grant funds _____ (Grantee) does hereby make this contractually binding promise to the Secretary of Labor that:

- (1) all professional performers and related or supporting professional personnel (other than laborers or mechanics with respect to whom labor standards are prescribed in subsections 5(j) and 7(j) of the act) employed on projects or productions which are financed in whole or in part under such sections will be paid, without subsequent deduction or rebate on any account, not less than the minimum compensation as determined in accordance with 29 CFR 505.3 to be the prevailing minimum compensation for persons employed on similar activities; and
- (2) no part of any project or production which is financed in whole or in part under section 5 or section 7 of the National Foundation on the Arts and the Humanities Act of 1965, as amended, will be performed or engaged in under working conditions which are unsanitary or hazardous or dangerous to the health and safety of the employee engaged in such project or production, including particularly, no work which is prohibited for safety or sanitary reasons by any of the contracts with labor organizations listed in 29 CFR 505.3(a). Grantee further promises to keep the records and permit the inspections provided by 29 CFR 505.5(b). Receipt of a copy of 29 CFR Part 505 is hereby acknowledged. This promise may be enforced by the Secretary through any appropriate action at law or in equity in any court of competent jurisdiction.

SIGNATURE OF AUTHORIZING OFFICIAL

GRANT NUMBER

NAME (Typed)

TITLE

ORGANIZATION

DATE

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**NATIONAL
ENDOWMENT
FOR
THE ARTS**

**WASHINGTON
D.C. 20506**

A Federal agency advised by the
National Council on the Arts



**GUIDELINES FOR COMPLETING THE REQUEST FOR ADVANCE
OR REIMBURSEMENT FORM**

Revised January 1990

THE REQUEST FOR ADVANCE OR REIMBURSEMENT FORM IS THE ONLY FORM AN ORGANIZATION MAY USE TO REQUEST FUNDS ON GRANTS AWARDED BY THE NATIONAL ENDOWMENT FOR THE ARTS. THE FOLLOWING GUIDELINES ARE PROVIDED TO ASSIST GRANTEEES AS THEY COMPLETE THIS FORM. THE AVAILABILITY OF THIS INFORMATION, HOWEVER, IS NOT INTENDED TO REPLACE OR RELIEVE GRANTEEES FROM THEIR RESPONSIBILITY TO READ THE STANDARD INSTRUCTIONS PROVIDED IN THE OMB CIRCULARS.

Please consider consolidating requests rather than submitting numerous, small requests; consolidated requests reduce processing of paperwork for both you and the Endowment. Also remember that all of the available federal funds you intend to use must be requested before the grant end date.

The numbers listed below correspond to the number on your cash request form.

2. Your Federal Grant Number, found in the grant award letter (e.g. 90-6141-0004), is entered on this line. Do not confuse this with the application number (e.g. A89-000001). Failure to use the grant number may result in a delay to the processing of your request.
- 3a. Check REIMBURSEMENT if you are asking the Endowment to reimburse you for expenditures already incurred on this grant. Check ADVANCE if you wish to receive federal funds for expenditures you will incur and pay within 30 days or less from the date you sign this form. Check both if you are requesting a combined reimbursement and advance.
- 3b. Check FINAL if this payment will be the last you are requesting on this grant; otherwise check PARTIAL.
4. Please indicate the method used to record costs in your accounting ledgers. If you recognize expenses only as you pay them, check CASH. If you recognize expenses before paying them, check ACCRUED EXPENDITURES.

These distinctions apply when submitting reimbursement requests. Advances, however, must be recorded using the cash basis and must be immediately disbursed upon receipt. If you are requesting both an advance and a reimbursement, check the block(s), as appropriate.
Note: Even if you check both blocks, only one check will be issued.

5. If this is your first request for payment on this grant, enter a "1" on this line. If it is your second, enter a "2", etc.

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6. You must include your Employer Identification Number assigned to your organization by the Internal Revenue Service (I.R.S).
7. Optional.
8. Completing this item incorrectly is the most common reason payment requests are delayed. This line is used to indicate the period covered by this particular request for payment; not the full grant period stated in your award letter. This period must fall, however, within the full grant period since expenditures cannot be incurred before the start or after the end dates of your grant without an approved time amendment.

Reimbursement. If the expenditures reflect a reimbursement, identify under "From" the earliest date on which any of these costs were incurred and/or paid. Under "To" identify the last date on which any of these costs were incurred and/or paid. [NOTE: The date provided under "To" cannot be later than the date you sign the payment request form.] The date under "To" should also be entered on line 11.a. (As of date).

Advance. If the expenditures reflect an advance, identify under "From" the date you sign the form; identify under "To" a date no greater than 30 days from the date you sign this form. The date under "From" should also be entered on line 11.a. (As of date).

Combination Advance and Reimbursement. If your request is a combination advance and reimbursement, identify under "From" the earliest date on which any of these costs were incurred and/or paid. Identify under "To" a date no greater than 30 days from the date you sign this form. Please also enter on line 11.a. (As of date) the date you sign this form.

9. Your official I.R.S. name and address.
10. To be completed if you want the check sent to an address other than that noted on line 9.
11. Vertical Columns. Many times grantees become confused about vertical columns 1 through 5. The numbered columns are to be used only if you are using the form to simultaneously request payment for more than one grant awarded by the Endowment. In this case, label the columns at the top by Grant Number. At the bottom of the column indicate the period covered (as explained in #8 above) for each grant. IF YOU ARE REQUESTING PAYMENT FOR ONLY ONE GRANT, SIMPLY FILL IN ONE COLUMN.
 - 11.a. Please refer to #8 above to determine the "As of Date" entered on this line. Also identify all project costs incurred and/or paid as of the date provided. Subsequent requests must be cumulative and must show that you have spent the funds you previously received from the Endowment.
 - 11.b. When filling out this form for the National Endowment for the Arts, this line WILL ALWAYS BE ZERO.

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11.c. Repeat information from 11.a.

11.d. Provide this information only if you are requesting an advance of federal funds to cover expenses to be incurred within 30 days or less from the date you sign this form. Remember, these funds must be disbursed immediately upon receipt.

11.e. The total of 11.c. and 11.d.

THE INFORMATION THAT FOLLOWS IS NOT IN THE SAME SEQUENTIAL ORDER AS THAT PROVIDED ON THE FORM. THIS HAS BEEN DONE TO HELP YOU COMPLETE THE FORM MORE EASILY.

11.h. Identify the total amount of Endowment funds which you have received in the past on this particular grant.

11.i. Identify the amount you are now requesting as an advance, reimbursement or both. YOU SHOULD ROUND YOUR CASH REQUEST TO THE NEAREST DOLLAR.

11.g. Add 11.h. plus 11.i.

11.f. Subtract 11.g. from 11.e.

11.j. Do not enter any information on these lines. Only one monthly advance may be requested at a time.

12. You may elect to have your payment electronically transferred to your financial institution as long as it participates in the Fedwire program and your request is for a single payment of \$5,000 or more. To use this method of payment, please provide the following information:

- o name and address of your financial institution;
- o your financial institution's nine digit American Bankers Association (ABA) number; and
- o the account number to be credited.

13. WE CANNOT PROCESS YOUR REQUEST UNLESS THIS FORM IS SIGNED BY AN AUTHORIZING OFFICIAL. For colleges and universities, however, an employee of the office fiscally responsible for a grant may also sign a cash request. Note that the following restrictions apply for authorizing officials signing this form:

- o any person serving on an Endowment panel can act as an authorizing official for any application or grant except for those applications reviewed by the panel that he/she serves on. This prohibition begins with and lasts until the conclusion of the fiscal year that the panelist serves.
- o a cash request cannot be signed by an official of an organization which is being sponsored by a tax-exempt organization. Only an authorized official of the sponsor organization can sign the cash request.

If you have any questions as you complete this form, do not hesitate to call the Grants Office/Cash Request Section at (202) 682-5403.

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Mail directly to: Grants Office, Cash Request Section
National Endowment for the Arts
Washington, D.C. 20506

Request for Advance
or Reimbursement

1. Federal Agency and Organizational Element National Endowment For The Arts		2. Federal Grant No. or Other Identifying No.	
3. Type of Payment Requested a. <input type="checkbox"/> Advance b. <input type="checkbox"/> Final <input type="checkbox"/> Reimbursement <input type="checkbox"/> Partial		4. Basis of Report <input type="checkbox"/> Cash <input type="checkbox"/> Accrued Expenditures	
5. Employer Identification No.	7. Grantee Account No. or Identifying No.	5. Partial Payment Request Number	
6. Period Covered by this Request month day year From To		month day year	
9. Name of Grantee Organization Street Number and Name City State Zip Code		10. Name of Payee (If different from Item 9) Street Number and Name City State Zip Code	

11. Computation of Amount Requested

Programs—Functions—Activities

	(1)	(2)	(3)	(4)	(5)	Total
a. Total program outlays to date (As of date) _____	\$	\$	\$	\$	\$	\$
b. Less: Cumulative program income	0	0	0	0	0	0
c. Net program outlays (Line a minus Line b)						
d. Estimated net cash outlays for advance period						
e. Total of Lines c and d						
f. Non-Federal share of amount on Line e						
g. Federal share of amount on Line e						
h. Federal payments previously requested						
i. Federal share now requested (Line g minus Line h)						
j. Monthly advance requirements: (1) 1st month						
(2) 2nd month						
(3) 3rd month						

12. Remarks (Attach additional sheets if necessary)

13. Certification

I certify that to the best of my knowledge and belief the data reported above is correct and that all outlays were made in accordance with grant conditions and that payment is due and has not been previously requested. Submission of this request for payment constitutes acceptance of all terms and conditions of the grant indicated above. (The person signing as authorizing official below must have authority to legally bind the grantee organization.)

Signature of Authorized Certifying Official

Date Report is Submitted

Typed Name

Typed Title

Telephone

Area Code

Number

Ext.

For Agency Use Only

Grants Office Reviewer _____ (Initials & date)	Grants Office Approval _____ (Initials & date)
Approved _____ Program Director or Designee	Date Approved _____

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Mail directly to: Grants Office, Cash Request Section
National Endowment for the Arts
Washington, D.C. 20506

**Request for Advance
or Reimbursement**

1. Federal Agency and Organizational Element National Endowment For The Arts		2. Federal Grant No. or Other Identifying No.	
3. Type of Payment Requested a. <input type="checkbox"/> Advance b. <input type="checkbox"/> Final <input type="checkbox"/> Reimbursement <input type="checkbox"/> Partial		4. Basis of Report <input type="checkbox"/> Cash <input type="checkbox"/> Accrued Expenditures	
5. Partial Payment Request Number	6. Period Covered by this Request month day year month day year From To		
9. Name of Grantee Organization Street Number and Name City State Zip Code		10. Name of Payee (If different from Item 9) Street Number and Name City State Zip Code	

11. Computation of Amount Requested		Programs—Functions—Activities				
	(1)	(2)	(3)	(4)	(5)	Total
a. Total program outlays to date (As of date) _____	\$	\$	\$	\$	\$	\$
b. Less: Cumulative program income	0	0	0	0	0	0
c. Net program outlays (Line a minus Line b)						
d. Estimated net cash outlays for advance period						
e. Total of Lines c and d						
f. Non-Federal share of amount on Line e						
g. Federal share of amount on Line e						
h. Federal payments previously requested						
i. Federal share now requested (Line g minus Line h)						
j. Monthly advance requirements:						
(1) 1st month						
(2) 2nd month						
(3) 3rd month						

12. Remarks (Attach additional sheets if necessary)

13. Certification

I certify that to the best of my knowledge and belief the data reported above is correct and that all outlays were made in accordance with grant conditions and that payment is due and has not been previously requested. Submission of this request for payment constitutes acceptance of all terms and conditions of the grant indicated above. (The person signing as authorizing official below must have authority to legally bind the grantee organization.)

Signature of Authorized Certifying Official _____ Date Report is Submitted _____

Typed Name _____ Typed Title _____ Telephone _____
Area Code _____ Number _____ Ext. _____

For Agency Use Only

Grants Office Reviewer _____ (Initials & date)	Grants Office Approval _____ (Initials & date)
Approved _____ Program Director or Designee	Date Approved _____

WHITE - GRANTS OFFICE

PINK - PROGRAM OFFICE

BLUE - GRANTEE'S OFFICE

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Mail directly to: Grants Office, Cash Request Section
National Endowment for the Arts
Washington, D.C. 20506

**Request for Advance
or Reimbursement**

1. Federal Agency and Organizational Element National Endowment For The Arts		2. Federal Grant No. or Other Identifying No.	
3. Type of Payment Requested a. <input type="checkbox"/> Advance b. <input type="checkbox"/> Final <input type="checkbox"/> Reimbursement <input type="checkbox"/> Partial		4. Basis of Report <input type="checkbox"/> Cash <input type="checkbox"/> Accrued Expenditures	5. Partial Payment Request Number
6. Employer Identification No.	7. Grantee Account No. or Identifying No.	8. Period Covered by this Request From month day year To month day year	
9. Name of Grantee Organization Street Number and Name City State Zip Code		10. Name of Payee (if different from Item 9) Street Number and Name City State Zip Code	

11. Computation of Amount Requested		Programs—Functions—Activities				
	(1)	(2)	(3)	(4)	(5)	Total
a. Total program outlays to date (As of date)	\$	\$	\$	\$	\$	\$
b. Less: Cumulative program income	0	0	0	0	0	0
c. Net program outlays (Line a minus Line b)						
d. Estimated net cash outlays for advance period						
e. Total of Lines c and d						
f. Non-Federal share of amount on Line e						
g. Federal share of amount on Line e						
h. Federal payments previously requested						
i. Federal share now requested (Line g minus Line h)						
j. Monthly advance requirements:						
(1) 1st month						
(2) 2nd month						
(3) 3rd month						
12. Remarks (Attach additional sheets if necessary)						
13. Certification I certify that to the best of my knowledge and belief the data reported above is correct and that all outlays were made in accordance with grant conditions and that payment is due and has not been previously requested. Submission of this request for payment constitutes acceptance of all terms and conditions of the grant indicated above. (The person signing as authorizing official below must have authority to legally bind the grantee organization.) Signature of Authorized Certifying Official Date Report is Submitted Typed Name Typed Title Telephone Area Code Number Ext.						

For Agency Use Only

Grants Office Reviewer	(Initials & date)	Grants Office Approval	(Initials & date)
Approved	Program Director or Designee	Date Approved	

WHITE - GRANTS OFFICE

PINK - PROGRAM OFFICE

BLUE - GRANTEE'S OFFICE

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**National
Endowment
for the Arts**

**Final Reporting Requirements
Museum**



All grantees are required to submit acceptable Final Report packages not later than 90 days after the grant ending date. Failure to do so will jeopardize future funding.

Grantees will be ineligible for grants from any Endowment program if they fail to submit required and acceptable Final Report packages for previously awarded grants. The National Council on the Arts meets four times per year during the first weeks of February, May, August, and November to review applications. It is essential that grantees submit Final Report packages that are due prior to each of these meetings. Please call the Museum Program (202-682-5442) if you have any questions.

The Final Report Package must include:

1. The completed Financial Status Report (original and one attached carbon). Detailed instructions and the blank form are attached.
2. Two copies of a Final Descriptive Report. This report should be in the form of a detailed narrative, of at least one page in length, describing the activities undertaken during the grant period with Museum Program support.

In support of the Final Descriptive Report, the grantee must submit to the Grants Office for the Endowment's records copies of any product resulting from this grant, including, but not limited to, the following:

- * catalogue (three copies)
- * any other published material (one copy)
- * films or videotapes (one copy)
- * gallery installation photos (one copy)

In addition:

If this grant supports the installation of objects under the categories Utilization of Museum Resources or Special Exhibitions, the report must include photodocumentation of the exhibition/installation.

If this grant supports the purchase of works by living American artists, the report must indicate the works purchased, including titles, names of artists, media, dimensions and the purchase price. Send photographs of each of the works purchased.

If this grant supports conservation treatment of objects, the report must include photographs showing the condition of at least two objects before and after conservation treatment.

If this grant supports a formal museum or conservation training program, the report must include the following information: (1) the placement of the graduating class; (2) a list of the faculty; and (3) a description of the curriculum.

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**National
Endowment
for the Arts**

**Final Reporting Requirements
Museum**



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In all published material and announcements regarding this project, a special notice (set apart from the text, if appropriate) must be made that: "This project was supported in part by a grant from the National Endowment for the Arts, a federal agency." If the Arts Endowment is listed as one of a number of donors, its placement in the list should have an appropriate relationship to other sources of support.

Every piece of information submitted as part of the Final Report package must be labeled with the grantee's name and the grant number. All Final Report materials should be sent in a single package to:

Grants Office/Final Report Section, Room 204
National Endowment for the Arts
Nancy Hanks Center
1100 Pennsylvania Avenue, N.W.
Washington, DC 20506

DO NOT SUBMIT FINAL REPORT MATERIALS AS PART OF ANY UPCOMING APPLICATION PACKAGE.

If you have any questions about the Final Reporting Requirements, contact the Museum Program at (202) 682-5442.

*****NOTE ON PUBLICATIONS*****

If any facet of this grant supports the publication of a catalogue, it is a requirement of this grant that you send 42 copies of that catalogue to the United States Information Agency for distribution to their libraries abroad. Do not send these catalogues to the Endowment, but to the following addresses:

(1) Send two copies to:

Program Officer
Arts America Program
United States Information Agency
301 4th Street, S.W., Room 567
Washington, DC 20547

(2) Send 40 copies to:

Chief, Service Branch
USIA Art Catalogue Project
830 Third Avenue
Loading Dock 15
Brooklyn, NY 11232

The National Endowment for the Arts strongly encourages grantees who produce books or other publications for dissemination to take advantage of the free cataloguing service of the Cataloguing-in-Publication Division of the Library of Congress.

Cataloguing-in-Publication provides publishers with cataloguing data to be printed in the book. Having the data in the book speeds the library cataloguing process and gets the book into immediate circulation - to the benefit of author, publisher, and reader.

For procedural information, call or write:
Library of Congress
Cataloguing-in-Publication Division
Washington, DC 20540
202/287-6372

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NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506



A Federal agency advised by the
National Council on the Arts

GUIDELINES FOR COMPLETING THE FINANCIAL STATUS REPORT

Revised November 1989

THE FOLLOWING INFORMATION IS PROVIDED AS A GUIDE TO ASSIST GRANTEES AS THEY COMPLETE THIS FORM. THE AVAILABILITY OF THIS INFORMATION, HOWEVER, IS NOT INTENDED TO REPLACE OR RELIEVE GRANTEES FROM THEIR RESPONSIBILITY TO READ THE STANDARD INSTRUCTIONS. PLEASE NOTE THE FOLLOWING AS YOU COMPLETE THIS FORM:

- o the Financial Status Report (FSR) must be submitted to the Grants Office not later than 90 calendar days after the grant end date.
- o all expenditures accounted for in the FSR must be consistent with those included in your approved project budget.
- o all of the available federal funds you intend to use must have been requested and liquidated prior to submitting the FSR.
- o nonfederal expenditures necessary for meeting the minimum matching requirements on your grant must also be liquidated prior to submitting the FSR.
- o if any federal or nonfederal expenditures have not been liquidated within 90 days following the grant end date, a time extension request must be submitted to cover the period of time necessary to liquidate these costs.

The numbers listed below correspond to the number on the FSR. Item numbers 2 and 3 are self-explanatory.

4. Enter the employer identification number assigned by the Internal Revenue Service.
5. Optional.
6. Indicate whether this is a final or interim report. Interim reports are not required unless specifically requested.
7. Please indicate the method used to record costs in your accounting ledgers.
8. Enter the grant start and end dates as specified in the award letter and/or subsequent time amendments.

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9. Unless this form is used as an interim report or the project is completed earlier than planned, this information will be the same as that provided in #8 above.
10. Vertical Columns. The purpose of columns I, II, and III is to show the cumulative effect of all previous and current transactions. Unless the FSR is or has been used as an interim report, information should only be provided in column III, with columns I and II left blank.

If this form has been used as an interim report and is now being used as a final report, the amounts entered in column I will normally be the same as the amounts previously reported in column III -- assuming the same funding period is covered. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
 - 10.a. Indicate total project outlays; that is, the total of liquidations and obligations less any refunds on the project. Please include approved indirect expenses incurred and the value of in-kind contributions applied. Obligations should be identified as program outlays as long as they have been recorded in your accounting records. Obligations not recorded in your accounting records should be identified as unliquidated and reported in lines 10.d., 10.e., and 10.f., as appropriate.
 - 10.b. Indicate the match or nonfederal portion of total outlays identified in 10.a. above.
 - 10.c. Indicate the federal portion of total outlays identified in 10.a. above.
 - 10.d. Unliquidated obligations represent received goods or services for which payment has neither been made nor recorded in your accounting records. By the time you submit this form, ALL INCURRED COSTS SHOULD HAVE BEEN PAID (LIQUIDATED). Therefore, the amount entered in this line should be zero unless (1) this is serving as an interim report or (2) you have nonfederal unliquidated obligations which are above the amount minimally necessary to meet your grant's matching requirements. Do not include any amounts on this line that have been included on lines 10.a., 10.b., or 10.c.
 - 10.e. Indicate the match or nonfederal portion of unliquidated obligations identified in 10.d. above.
 - 10.f. Indicate the federal portion of unliquidated obligations identified in 10.d. above.
 - 10.g. Indicate the total of liquidated and unliquidated federal funds (10.c. plus 10.f.).
 - 10.h. Indicate the grant award amount stated in your award letter and/or subsequent amendment letters.

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- 10.i. Identify any funds that you are either returning with this form or an amount you do not intend to use for the project (10.h. minus 10.g.). [NOTE: If this is an interim report and you have not drawn down your total grant award, this amount would be the balance of unrequested funds.]
11. To be completed only if an indirect cost rate, established with a federal agency, was originally included in your application and was allowed on this grant. [NOTE: PLEASE IDENTIFY IN SECTION 12 THE AGENCY THAT ESTABLISHED THE RATE IN EFFECT DURING THE GRANT PERIOD AND INCLUDE THE LAST DATE OF NEGOTIATION.]
 - 11.a. Indicate the type of indirect cost rate in effect during this reporting period.
 - 11.b. Indicate the rate (percent). If more than one rate was applied during this reporting period (i.e. more than one indirect cost rate was in effect during the grant period), include a separate schedule that identifies the different rates and the timeframes during which the rates were applied.
 - 11.c. Indicate the base amount that the rate applies to and the source of that base amount (i.e. Modified Total Direct Costs, Direct Costs, Salaries and Wages, etc.)
 - 11.d. Multiply 11.b. x 11.c.
 - 11.e. Leave blank. The Endowment does not require the grantee to break out the federal share of indirect costs charged to the project.
12. Provide information about refunds, indirect costs, etc.
13. This form MUST be signed by a current authorizing official of your organization.

* * * * *

If you have any questions as you finalize your FSR, please do not hesitate to call the Grants Office/Final Reports Section at (202) 682-5403.

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CONFIDENTIAL INQUIRY CONCERNING FUNDING AMOUNT

Revised Budget

(This space is left blank in the event a revised Project Description is necessary)

Indigena

STAMP

Grants Office

National Endowment for the Arts
Washington, D.C. 20506

IMPORTANT DOCUMENTS

Please Expedite

BUDGET BREAKDOWN OF TOTAL ESTIMATED COSTS OF PROJECT AS SUMMARIZED ABOVE

A. Direct Costs

1. Salaries and Wages

Title and/or Type of Personnel	No. of Personnel	Annual or Average Salary Range	% of Time Devoted to this Project	\$ Amount
EXECUTIVE DIRECTOR	1	72,000	10	7,200
DEPUTY DIRECTOR	1	45,000	7	3,200
PROGRAM DIRECTOR	1	33,000	15	5,000
DEVELOPMENT DIRECTOR	1	41,000	10	4,100
PROGRAM COORDINATOR	1	20,000	15	3,000
EDUCATION DIRECTOR	1	23,000	7	1,600
BUILDING DIRECTOR	1	33,000	7	2,300
DEVELOPMENT/FISCAL ASST.	1	20,000	3	600
PROGRAM ASST	1	16,000	10	1,600
Total Salaries & Wages				\$ 28,600
add Fringe Benefits				\$ 4,200
Total Salaries & Wages and Fringe				\$ 32,800

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CONFIDENTIAL INQUIRY CONCERNING FUNDING AMOUNT

Revised Budget

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Indigena

- Have you submitted your "LABOR STANDARDS" form with your first payment request?
- Did an AUTHORIZING OFFICIAL sign and date the "ADVANCE OR REIMBURSEMENT" form and "LABOR STANDARDS" form?
- If necessary, send an updated "SIGNATURE AUTHORIZATION" form.

B. BUDGET BREAKDOWN OF TOTAL ESTIMATED COSTS OF PROJECT AS SUMMARIZED ABOVE

A. Direct Costs

1. Salaries and Wages

Title and/or Type of Personnel	No. of Personnel	Annual or Average Salary Range	% of Time Devoted to this Project	\$ Amount
EXECUTIVE DIRECTOR	1	72,000	10	7,200
DEPUTY DIRECTOR	1	45,000	7	3,200
PROGRAM DIRECTOR	1	33,000	15	5,000
DEVELOPMENT DIRECTOR	1	41,000	10	4,100
PROGRAM COORDINATOR	1	20,000	15	3,000
EDUCATION DIRECTOR	1	23,000	7	1,600
BUILDING DIRECTOR	1	33,000	7	2,300
DEVELOPMENT/FISCAL ASST.	1	20,000	3	600
PROGRAM ASST	1	16,000	10	1,600
Total Salaries & Wages				\$ 28,600
add Fringe Benefits				\$ 4,300
Total Salaries & Wages and Fringe				\$ 32,900

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CONFIDENTIAL INQUIRY CONCERNING FUNDING AMOUNT

Revised Budget

(This space is left blank in the event a revised Project Description is necessary)

Indigena

I. APPLICANT ORGANIZATION

P.S. 1

III. PERIOD OF SUPPORT REQUESTED

Start 9 1 90 End 6 30 91
 month day year month day year

V. ESTIMATED NUMBER OF PERSONS EXPECTED TO BENEFIT FROM THIS PROJECT

VI. SUMMARY OF ESTIMATED COSTS (Recapitulation of budget items in Section IX) TOTAL PROJECT COSTS
(rounded to the nearest ten dollars)

A. Direct Costs

Salaries & Wages	\$	28,600
Fringe Benefits		4,300
Supplies & Materials		32,300
Travel		1,000
Permanent Equipment		1,800
Fees & Other		-0-
TOTAL DIRECT COSTS	\$	56,500

B. Indirect Costs

TOTAL PROJECT COSTS \$ 56,500

VII. TOTAL AMOUNT RECOMMENDED BY ARTS ENDOWMENT \$ 15,000

IX. BUDGET BREAKDOWN OF TOTAL ESTIMATED COSTS OF PROJECT AS SUMMARIZED ABOVE

A. Direct Costs

1. Salaries and Wages

Title and/or Type of Personnel	No. of Personnel	Annual or Average Salary Range	% of Time Devoted to this Project	\$ Amount
EXECUTIVE DIRECTOR	1	72,000	10	7,200
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add Fringe Benefits				\$ 4,300
Total Salaries & Wages and Fringe				\$ 32,900

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				2.
2. Supplies & Materials (list each major type separately)			\$	Amount
INSTALLATION MATERIALS				1,000
Total Supplies & Materials			\$	1,000
3. Travel				
Transportation of personnel			\$	Amount
No. of travelers	from	to		
2	NEW YORK	OTTAWA		1,000
Total transportation of personnel			-\$	
Subsistence			\$	
No. of travelers	no. of days	daily rate		
2	4	100		800
Total subsistence			\$	800
Total travel			\$	1,800
4. Permanent Equipment (list only equipment costing \$5,000 or more per item in this section)				
			\$	Amount
Total Permanent Equipment			\$	-
5. Fees for Services & Other Expenses (list each major type separately)				
			\$	Amount
LOAN FEE				7,500
SHIPPING + TRUCKING				15,000
INSURANCE				4,500
PREPARATORS				8,500
SECURITY/GALLERY ATTENDANTS				16,000
ANNOUNCEMENT - PRODUCTION/MAILING				4,500
EDUCATIONAL MATERIALS				4,500
Total Other			\$	56,500

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3.

B. Indirect Costs
 Rate established by attached rate negotiation agreement with a federal agency Amount
 Rate _____ % Base \$ _____ \$ _____

Indirect Cost Rate Negotiation Agreement must be attached

X. Contributions, Grants, and Revenues (for this project)

A. Contributions

1. Cash Amount
 ICA GENERAL FUND \$ 26,100

2. In-kind Contributions (list each major item)

Total Contributions \$ -

B. Grants (do not list anticipated grant from Arts Endowment)

CANADA MINISTRY OF EXTERNAL AFFAIRS 20,000
 FOUNDATION + CORPORATE SUPPORT BEING SOUGHT 40,000
 Total Grants \$ 60,000

C. Revenues

ADMISSIONS 24,000

Total Revenues \$ 24,000

Total Contributions, Grants, & Revenues \$ 110,100

XII. Certification

We certify that the information contained in this revised budget, including all attachments and supporting materials, is true and correct to the best of our knowledge.

Authorizing Officials (If different from application, delegation of authority must accompany the Revised Budget.)

Signature [Signature] Date Signed 8/31/90
 Name (print or type) FRASER MCNEEY Telephone 718-784-2084
 Title (print or type) DIRECTOR OF DEVELOPMENT

Signature _____ Date Signed _____
 Name (print or type) _____ Telephone _____
 Title (print or type) _____

Project Director (If different from application, delegation of authority must accompany the Revised Budget.)

Signature [Signature] Date Signed 8/31/90
 Name (print or type) ALANNA MEISS Telephone 718-784-2084
 Title (print or type) DIRECTOR

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**NATIONAL
ENDOWMENT
FOR
THE ARTS**

April 24, 1990

**WASHINGTON
D.C. 20506**



A Federal agency advised by the
National Council on the Arts

Ms. Gwen Darien
Deputy Director
Institute for Art & Urban Resources, Inc.
46-01 21st Street

STAMP

Grants Office

National Endowment for the Arts
Washington, D.C. 20506

IMPORTANT DOCUMENTS

Please Expedite

If you have any further questions about the requirements of the Drug-Free Workplace Act, please contact the Endowment's General Counsel at (202) 682-5418.

Sincerely,

Laurence M. Baden
Laurence M. Baden
Grants Officer

Enclosure

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NATIONAL
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April 24, 1990

WASHINGTON
D.C. 20506

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National Council on the Arts



Ms. Gwen Darien
Deputy Director
Institute for Art & Urban Resources, Inc.

- Have you submitted your "LABOR STANDARDS" form with your first payment request?
- Did an AUTHORIZING OFFICIAL sign and date the "ADVANCE OR REIMBURSEMENT" form and "LABOR STANDARDS" form?
- If necessary, send an updated "SIGNATURE AUTHORIZATION" form.

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Sincerely,

Laurence M. Baden
Laurence M. Baden
Grants Officer

Enclosure

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STAMP

Grants Office

National Endowment for the Arts
Washington, D.C. 20506

IMPORTANT DOCUMENTS

Please Expedite

Signed forms received by the Endowment.

If you have any further questions about the requirements of the Drug-Free Workplace Act, please contact the Endowment's General Counsel at (202) 682-5418.

Sincerely,

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Laurence M. Baden
Grants Officer

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Institute for Art & Urban Resources, Inc.

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Sincerely,

Laurence M. Baden

Laurence M. Baden
Grants Officer

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NATIONAL
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WASHINGTON
D.C. 20506



A Federal agency advised by the
National Council on the Arts

April 24, 1990

Ms. Gwen Darien
Deputy Director
Institute for Art & Urban Resources, Inc.
46-01 21st Street
Long Island City, NY 11101

Dear Ms. Darien:

You are probably aware that on March 18, 1989 the provisions of the Drug-Free Workplace Act of 1988 became effective. This Act requires applicants for federal assistance to certify that they will provide a drug-free workplace by taking the steps outlined in the attached certification form -- before they can receive federal assistance. [NOTE: A separate certification is required for each application.] These requirements also appear in Section 5153 of the Drug-Free Workplace Act.

Your application package submitted to the Arts Endowment requesting support through the MUSEUM Program has been assigned application number **90-001990** and will be considered by the National Council on the Arts at its May 1990 meeting. However, because of the new law, the enclosed certification form must be signed and returned for your application package to be complete.

The attached certification form must be signed by an authorizing official. Please use the enclosed, pre-addressed envelope and return the form to the Arts Endowment's Grants Office on or before May 25, 1990. Remember, your application package will be incomplete without the certification, and if your application is approved for funding, it will not be processed unless the signed form is received by the Endowment.

If you have any further questions about the requirements of the Drug-Free Workplace Act, please contact the Endowment's General Counsel at (202) 682-5418.

Sincerely,

Laurence M. Baden
Laurence M. Baden
Grants Officer

Enclosure

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DRUG-FREE WORKPLACE ACT OF 1988
(Public Law 100-690, Title V, Subtitle D)

ORGANIZATIONAL CERTIFICATION

Institute for Art & Urban Resources, Inc. (hereafter called the "Grantee") certifies that it will provide a drug-free workplace by:

(a) publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) establishing a drug-free awareness program to inform employees about:

- (1) the dangers of drug abuse in the workplace;
- (2) the grantee's policy of maintaining a drug-free workplace;
- (3) any available drug counseling, rehabilitation, and employee assistance programs; and
- (4) the penalties that may be imposed upon employees for drug abuse violations;

(c) making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will:

- (1) abide by the terms of the statement; and
- (2) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction;

(e) notifying the agency within ten days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction;

(f) taking one of the following actions with respect to any employee who is so convicted:

- (1) taking appropriate personnel action against such an employee, up to and including termination; or
- (2) requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).


SIGNATURE OF AUTHORIZING OFFICIAL
Lewis D. Allen

5.15.90
DATE

ORGANIZATION: Institute for Art & Urban Resources, Inc.

APPLICATION NUMBER: 90-001990