

115-109

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7. Item Number	8. Description of Item and Proposed Disposition	9. GRS or Superseded Job Citation	10. Action taken (NARA Use Only)
2.	<p>SPECIAL PROJECT FILES.</p> <p>Records accumulated in the process of reviewing existing and proposed legislation and regulations relating to the programs and activities of the Endowment, including internal agency directives and other significant pronouncements. (In addition, may include records accumulated concerning special actions such as special reports or new directives from the General Accountability Office, the Office of Management & Budget, or the President's Council on Integrity and Efficiency or the Executive Council on Integrity and Efficiency. This item is not restricted to the activities listed above and may also include other special projects assigned by the Chairman or other high-level officials. Records include written commentaries, working papers, and related records.</p> <p>TEMPORARY. Cut off at end of fiscal year in which project is completed. Destroy three years after cutoff.</p>	NC1-288-82-1, Item 94.	
3.	<p>INDIRECT COST AGREEMENT FILES.</p> <p>Records accumulated in the negotiation of indirect cost rate agreements with NEA grantee organizations. Indirect cost rates are negotiated by agreement between a non-Federal organization and a Federal agency (usually the agency that furnishes the preponderance of Federal funding) that acts on behalf of all Federal agencies in approving rates with the organization. Indirect costs are incurred for common or joint objectives, which cannot be readily and specifically identified with a particular project or activity, such as the costs of operating and maintaining facilities, depreciation or use allowances, and administrative salaries and supplies. Records include financial statements, working papers, indirect cost rate agreements, and related records.</p> <p>TEMPORARY. Cut off at end of fiscal year in which agreement is settled. Destroy all files with the exception of the negotiation agreement three years after cutoff. Negotiation agreement destroyed seven years after cutoff.</p>	NC1-288-82-1, Item 92.	
4.	<p>GUIDELINES.</p> <p>Formal guidelines issued by the OIG for NEA grantees relating to audits, indirect costs, cost reimbursements, working capital advances, financial management, or any other activities under the jurisdiction of the OIG.</p> <p>TEMPORARY. Destroy when superseded or obsolete.</p>		
5.	<p>PLANNING AND REPORT FILES.</p> <p>Documents relating to strategic planning activities and oversight reporting. Records include semiannual reports to Congress, strategic planning and five-year audit plans, and related records.</p> <p>PERMANENT. Cut off at end of fiscal year when completed. Transfer five years after cutoff.</p>		

115-109

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Page 2 of 2

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