

OFFICE OF SPONSORED PROGRAMS RECORD RETENTION GUIDELINES

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Record retention and access requirements are specified in OMB Uniform Guidance for Federal Awards and the North Carolina General Statute Chapters 121 and 132 as referenced in Winston-Salem State University's Record Retention, Disposition and Security Policy. All university departments and offices must conform to the applicable State and Federal laws regarding the retention, disposition and security of university records.

All Winston-Salem State University departments and units involved in the administration of sponsored projects, particularly those that are federally funded, must ensure that records will be retained and be accessible in their respective areas in accordance with the retention requirements as determined in the grant.

Per OMB Uniform Guidance for Federal Awards, beginning with section 200.333 and incorporated by reference to each section thereafter, all records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following.

- (a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.
- (b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- (c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
- (d) When records are transferred to or maintained by the Federal awarding agency, the 3-year retention requirement is not applicable to the non-Federal entity.
- (e) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- (f) Indirect cost rate proposals, cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting

computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

- (1) If submitted for negotiation. If the proposal, plan or other computation is not required to be submitted to the Federal government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
- (2) If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

200.334 Requests for transfer of records. (Refer to the OMB Uniform Guidance for Federal Awards)

200.335 Methods for collection, transmission and storage of information. (Refer to the OMB Uniform Guidance for Federal Awards)

200.336 Access to records. (Refer to the OMB Uniform Guidance for Federal Awards)

200.337 Restrictions on public access to records. (Refer to the OMB Uniform Guidance for Federal Awards)

The University of North Carolina's University General Records Retention and Disposition Schedule adheres to the North Carolina General Statute Chapters [121](#) and [132](#). Pursuant to GU26 (Grants, Awarded) and GU27 (Grants, Proposals) in the schedule, the schedule gives instructions to follow the grant requirements for record retention. GU26 states to follow records retention requirements for the grant then transfer final reports to University Archives three (3) years after completion and clearance from all audits, then destroy in office when reference value ends. GU27 states to transfer successful grant proposals to Grants Awarded then destroy in office rejected proposals when reference value ends.

In order to comply with these requirements, the Office of Sponsored Programs and other units involved in the administration of awarded grants, will retain records in each office area for a minimum of six (6) years to include the three (3) years required for retention by instructions in the majority of the grant awards and three (3) years to satisfy the archival requirement in the North Carolina General Statute. Within the first month (July) of each fiscal year, the Office of Sponsored Programs will create a purging schedule of eligible records. Eligibility will be determined by the date of submission of the final financial report to the sponsoring agency. This schedule will be shared with the Office of Contracts and Grants and other applicable units involved in the administration of sponsored projects.

If there are no additional requirements such as litigation, the records will be destroyed within each office and a list of purged documents will be recorded. Each office is responsible for maintaining records of purged documents within its own area.

For non-funded proposal records as defined in GU27 (Grants, Proposals), the Office of Sponsored Programs will retain proposal documents twelve (12) months after submission of proposal and then destroy if not funded.

Assistance

Contact the Office of Sponsored Programs if additional information is needed.