



Sponsored Programs Records Retention Policy

Policy Number: 600-034
Effective Date: April 3, 2007
Last Updated: April 3, 2007
Issuing Authority: Vice President for Research and Compliance
Responsible Offices: Office of Sponsored Programs/Research Administration, Grants and Contracts
Accounting and Human Resources

Purpose:

To provide guidance for the maintenance of sponsored program records and data by Howard University and all related entities, business units, subsidiaries and affiliated organizations including, but not limited to, Howard University Hospital (hereinafter referred to collectively as "Howard University").

Policy:

Subject to any additional requirements from Howard University's general records retention policy, it is the policy of Howard University to comply with the federal requirements regarding sponsored program record retention. Each office is responsible for maintaining the documents relating to their scope of responsibilities. In instances of shared responsibilities (e.g., subrecipient invoice review), all offices maintain documents related to these shared responsibilities.

OMB Circular A-110 Subpart C.53 outlines the record retention requirements as well as the access guidelines for universities, hospitals, and other not-for-profits receiving grants from the federal government. Subpart C.53 (b) states:

"Financial records, supporting documents, statistical records, and all other 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, as authorized by the Federal awarding agency. The only exceptions are the following:

- (1) 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.
- (2) Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.
- (3) When records are transferred to or maintained by the Federal awarding agency, the 3-year retention requirement is not applicable to the recipient.
- (4) Indirect cost rate proposals, cost allocations plans, etc." specified as follows:
 - If the recipient submits to the Federal awarding agency or the subrecipient submits to the recipient the proposal, plan, or other computation to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts on the date of such submission.
 - If the recipient is not required to submit to the Federal awarding agency or the subrecipient is not required to submit to the recipient the proposal, plan, or other computation for negotiation purposes, then the 3-year retention period for the proposal, plan, or other computation and its

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supporting records starts at the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation

The individual/unit responsible for a specific area (e.g., cost sharing, advance accounts, etc.), as defined by the Howard University policy, is responsible for maintaining appropriate documentation relative to this area of responsibility.

Many of these records are maintained at the academic units, Office of Sponsored Programs/Research Administration (OSP/RA), Grants and Contracts Accounting (GCA), and Human Resources. Whenever possible, the records that are maintained are the originals.

The sponsor, the Office of the Inspector General of the United States, or any other “duly authorized” representative has the right to “timely and unrestricted access” to records relating to sponsored programs. Additionally, OMB Circular A-110 requires Howard University to produce personnel for interviews on a timely basis if requested by the Inspector General or the Comptroller General of the United States. In addition, a sponsor’s right to access records does not expire with the end of the three-year record retention period, but will last as long as records are retained (See generally, OMB Circular A-110, Subpart C.53).

Roles and Responsibilities:

Academic Department

- **Principal Investigator/Project Director (PI/PD):** The PI/PD maintains any and all documents related to his/her areas of responsibility. These documents include, but are not necessarily limited to, all technical documents related to the sponsored program (e.g., documentation involving the methods used to conduct research, results of the research, and progress/performance reports).

Office of Sponsored Programs/Research Administration (OSP/RA) - The OSP/RA Office maintains any and all documents related to the Office’s area of responsibility. OSP/RA retains sponsored program records in compliance with sponsor requirements and this policy. These documents include, but are not necessarily limited to, pre-award materials and the award files for each sponsored program (e.g., proposal, notice of grant award or sponsor agreement, correspondence with the sponsor, subrecipient monitoring).

Grants and Contracts Accounting (GCA) – GCA maintains any and all documents related to RFA-OSP/GCA’s area of responsibility. These documents include, but are not necessarily limited to, financial documents relating to the sponsored programs (e.g., budget information, financial reports, invoices, copies of checks, and miscellaneous financial information related to sponsored programs).

Human Resources (HR) – Human Resources maintains any and all documents related to HR’s area of responsibility. These documents include, but are not necessarily limited to, all personnel and payroll records for individuals hired to work on sponsored programs as well as all appointment information relating to sponsored programs.

Controller’s Office – The Controller’s Office maintains any and all documents related to the Controller’s area of responsibility.

Related Processes/Events:

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- Proposal Development & Submission Policy
- Award Acceptance & Set-up Policy
- Effort Reporting Policy
- Subrecipient Monitoring Policy
- Invoicing
- Howard University Records Retention Policy (general)

Forms and Links:

- OVPRC Website: <http://ovprc.howard.edu>