FISCAL AFFAIRS
RECORD RETENTION POLICY

ADDENDUM 1
Sponsored Programs
May 2006

I. Purpose

This procedure references the rules by which records and data for sponsored projects are maintained at SFSU, and is intended to provide additional clarification on the “Trust and Special Project Accounting” section of the Fiscal Affairs Record Retention Policy.

II. SFSU Procedure and External Regulations

SFSU has adopted the federal requirements concerning records retention for sponsored projects. OMB Circular A-110 Subpart C.53 outlines the records retention and access guidelines for universities, hospitals, and other not-for-profits receiving grants from the federal government. Subpart C.53 (b) states the following:

“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.” Exceptions are listed below:

(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.
   (g)(1) 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.
   (g)(2) 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 supporting records starts at the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.
In addition, the Fiscal Affairs Record Retention Policy outlines the University requirements to maintain financial records, as well as records relating to sponsored projects (see Fiscal Affairs Record Retention Policy for details: http://fiscaff.sfsu.edu).

Some examples of the types of documents that should be retained for sponsored projects include, but are not limited to, progress reports, financial reports, invoices, transactional records (e.g., cost transfers), purchase card receipts/reports, appointment records, effort reports, subrecipient A-133 certifications, cash payment records, invention reports, and property/equipment reports. Many of these records will be maintained at the academic units, ORSP, Fiscal Affairs, and Human Resources. Whenever possible, the records maintained should be originals.

The sponsor, the Office of the Inspector General of the United States, or any other “duly authorized” representative has right to “timely and unrestricted access” to records relating to sponsored projects. In addition, SFSU must also produce personnel for interviews on a timely basis as well. 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 [Subpart C.53(e)].

III. Roles and Responsibilities:

Academic Department
- **Principal Investigator:** Has the responsibility to maintain all sufficient records for their sponsored projects. This may include not only financial and administrative records, but also documentation involving the methods used to conduct research, and progress/performance reports.

Office of Research and Sponsored Programs (ORSP)
- **ORSP Office:** Has the responsibility to maintain the primary award files for each sponsored project. In addition, ORSP will maintain original copies of records whenever possible, and make a copy of the original if it is sent to another office for processing. ORSP will retain sponsored project related records in compliance with sponsor requirements.

Fiscal Affairs
- **Fiscal Affairs:** Has the responsibility to maintain sponsored project award files that include budget information, financial reports, invoices, copies of checks, and other miscellaneous financial information related to sponsored projects. Fiscal Affairs will meet sponsor requirements related to retaining sponsored project records (see The CSU Record Retention Policy located at http://www.calstate.edu/recordsretention/).

Human Resources (HR)
- **Human Resources:** Has the responsibility to maintain personnel and payroll records for individuals hired to work on sponsored projects as well as all appointment information relating to sponsored projects. Many of the records will be maintained electronically in PeopleSoft HRMS as well as in the Faculty Personnel Action File. These records should be made readily available should a sponsor ask for the production of records.

Related Policies & Procedures:
- CSU Record Retention Policy at http://www.calstate.edu/recordsretention/