

Office of Sponsored Programs

Procedure 10014 Records Retention

Revision Date: 09/01/2016

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1. Introduction

Responsible Officials: Assistant Vice President for Sponsored Programs

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IMPORTANT: For federal awards/subawards issued to Virginia Tech with a start date prior to December 26, 2014, 2 CFR Part 215 (OMB Circular A-110) and 2 CFR, Part 220 (OMB Circular A-21) apply. For all new funds (new awards and new monies, such as continuation awards, supplements, etc. received for existing awards) with a start date on or after December 26, 2014, these new funds are subject to 2 CFR Part 200 (commonly referred to as Uniform Guidance—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) but hereinafter referred to as “2 CFR Part 200”).

Due to the change in federal regulations the language in this procedure specific to the new regulations, 2 CFR Part 200, would be highlighted in **red font**.

2. Scope

This procedure outlines the records retention requirements regarding sponsored awards for the Office of Sponsored Programs (OSP). Additionally, it contains information regarding research records retention requirements affecting the research community at Virginia Tech.

The procedure applies to all university principal investigators, departments and offices that are involved by any means in charging, administering, using or part of the planned implementation of sponsored award agreements or subawards issued, regardless of the primary source of funding. Specifically, this procedure applies to sponsored award records, either in an electronic format or otherwise, that are under the responsibility, oversight and/or administration of OSP.

3. Procedure Statement

The Office of Sponsored Programs functions as the steward of Virginia Tech’s research portfolio and is responsible for ensuring that all sponsored proposals and projects comply with university,

federal, and sponsor regulations, policies, and procedures. **Principal Investigators (PIs)** and/or **Departments** are responsible for keeping sponsored proposal or project original source documents for **anything not housed** in Summit, Banner or OSP.

This procedure outlines the records retention requirements for all financial records, supporting documents, statistical records and all other records pertinent to sponsored proposals or awards. These requirements are more restrictive than those outlined in [2 CFR Part 200.333-337, Records Retention and Access](#). Under *Code of Virginia § 42.1-85*, the [Library of Virginia](#) (LVA) has the authority to issue regulations governing the retention and disposition of state and local public records. The LVA in its [GS-111 Records Retention and Disposition Schedule for All State Agencies College and University](#) series **101168**, 101169, 101170, **101198**, and **200243** has established retention requirements for sponsored award records which are more restrictive than [2 CFR Part 200.333-337](#) and extend the retention deadlines as outlined in this procedure. Within the [GS-111](#) series, only **101168**, **101198** and **200243** apply to records under the administration of OSP. Sections 101170 apply 101169 to sponsored award records under the administration of the Principal Investigator (PI) (and/or their administrative organizational unit) for an award.

In all cases requirements documented in contracts, award letters, opportunity announcements, or sponsor regulations or policies may extend the retention time of records and should be prominently and clearly noted in OSP award files to assure compliance. Audits or other legal queries often result in the need to extend the retention period for records pertaining to a particular award. Records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

4. Reason for the Procedure

Virginia Tech places high value upon its sponsored award activities and works to maintain full compliance with the components of its sponsored agreements and with federal, state, local and university laws, rules, regulations and policies.

These guidelines are established to assure OSP and thus the university are in compliance with:

- The [Virginia Public Records Act](#) requiring state agencies to maintain public records.
- University policy [Management Of University Records \(2000\)](#).
- [2 CFR Part 200.333-7, Records Retention and Access](#).
- [GS-111 Records Retention and Disposition Schedule for All State Agencies, College and University](#).
- The Shelby Amendment which requires data published under federally funded research awards be made available under federal [Freedom of Information Act](#) requests.
- The [False Claims Act](#) (Lincoln Law) which is often used in litigation regarding effort reporting.
- Sponsor requirements.

Proper records retention is necessary not only for the regulatory requirements, but also to allow the university to respond to federal and state Freedom of Information Act (FOIA) requests, Internal and External Audit queries and investigations, internal control reviews by management, sponsor requirements or queries, legally required responses to subpoenas and/or litigation, and etc.

5. Definitions

Administrative documents – Budgets, and other required proposal documentation (such as Forms B, C, and sponsor required forms).

Retention Begin Date – The start date used to begin counting down to destruction for a record. This date begins at the first fiscal year end date subsequent to the date on which it is based. For effort reports it is based on the report certification date, for proposals the date of notification of denial, and for all award records it is the award end date (latest budget period end date of any Banner fund associated with the Banner grant for the award). See the table below for examples.

Retention End Date (or Retention Date) – The end date used to schedule records destruction. Typically this date is five (5) years from the Retention Begin Date (except for Effort Reports, the retention period is ten (10) years). In the event of litigation or audit query, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

Original source documents – These documents may be in electronic or other form. They verify the validity of the cost, and they often come from the provider of the goods or services and include dates, descriptions, quantities, dollar amounts, etc. They can be a receipt, invoice, travel voucher, statement, contractual agreement, third party cost share statement, packing slip, boarding pass, subcontractor invoice, agenda, brochure, etc. They can also include documents originating from the PI or within OSP, such as the final version of the proposal submission documents, official awarding agreements or subsequent modifying agreements from sponsors, billing invoices to sponsors, or financial reports.

Principal Investigator (PI) – The Principal Investigator (PI) is the primary individual in charge of an award, grant, contract, cooperative agreement, or other externally sponsored activity. The term project director is commonly used in relation to education and public service projects, while the term principal investigator is commonly used for research projects. Since the terms are generally used interchangeably by the OSP and sponsors, the term PI is used.

In many cases, there are multiple investigators included in applications for external funding. However, federal agencies and the university require that one individual be designated as the principal investigator since both the sponsor and the university must have one individual designated as ultimately responsible for the conduct of the project. If co-investigators are named on an application without identifying an individual as the PI, the person listed first is considered the PI by the university and the federal agency.

Proposal – A proposal is a request for external funding prepared in accordance with the sponsor's instructions. More than that, it is an official record of what is promised to a sponsor by the university in return for the funding requested in the proposal budget. It includes documents to a potential external sponsor providing any form of cost breakdown.

Research records – research related financial records, supporting documents, statistical records and all other records pertinent to sponsored awards. These records may be either electronic or otherwise. They include such documents as original invoices, boarding passes, Statements of Work (SOW), science and technical documents, transcriptions of meetings or other conversations related

to the administration of the award, sponsor proposal submission documents, award administrative documents, and etc.

Science and Technical documents – The statement of work, scope of work, project narrative/summary/description portion of the proposal package. These should be uploaded into the Science and Technical documents section of Summit and/or the sponsor’s electronic submission system.

Sponsor – refers to any third party that issues a grant, contract, or cooperative agreement directly to Virginia Tech. The award document is the agreement processed by the Sponsor and accepted by Virginia Tech specifying the terms and conditions under which the program will be conducted.

6. Records Retention

The most restrictive requirement governs the length of records retention. In most cases, it is the LVA, [GS-111](#) that applies. However, a documented sponsor requirement could require a longer period. Instances of litigation or investigation (i.e. audit) can also extend the deadline. If any these instances come to fruition, the records retention extended time period should be prominently and clearly noted in OSP award files to assure compliance. The records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

Destruction of confidential, proprietary, or privacy-protected paper records (including statements of work, banking and similar financial information, student data and documents, etc.) will be done by shredding, pulping, or incineration. Confidential electronic records must be overwritten with meaningless data or the storage media must be physically destroyed. Deletion of confidential or privacy-protected information in electronic storage media is not acceptable.

Financial Records: The LVA [GS-111](#) series 101168 requirement regarding retention of sponsored award accounting records is five (5) years after the retention begin date, or after the end of an audit or legal query and final action taken, whichever is later. This series documents the fiscal accountability of funds during the contract or grant period. This series may include, but is not limited to: invoices and grant reports, financials for clinical trials and etc.

OSP will mediate destruction of financial records in Summit, Banner or OSP, to include records regarding:

- Accounting reports
- Accounts payable (includes vendor invoices, travel documents, or other reimbursements)
- Accounts receivable (includes sponsor billing invoices)
- Bank records
- Cash settlements
- Deposits
- Checks
- Credit card receipts
- Purchase orders or procurement documents
- Receiving reports
- Surplus property

Administrative Records: The LVA [GS-111](#) series 101198 requirement regarding retention of sponsored award administrative records is five (5) years after the retention begin date or after the end of an audit or legal query and final action taken, whichever is later.

OSP will mediate destruction of administrative records in Summit, Banner or OSP to include records regarding:

- Applications or proposals
- Award information (usually the award agreement from the sponsor)
- Final fiscal reports regarding the award
- Budgets
- Required proposal forms
- Associated notes, emails, or other recorded dialogue regarding the award

Effort Reports: The LVA [GS-111](#) series 200243, Effort Reports or Personnel Activity Reports (PARs) are documents regarding the time spent on a sponsored project or associated voluntary cost sharing. These records should be destroyed ten (10) years after the end of the fiscal year in which they were certified, or after end of audit or legal query and final action taken, whichever is later.

OSP will mediate destruction of effort reports (PARs) in Summit, Banner or OSP after ten (10) closed fiscal years from the date they were certified.

Unfunded Proposals: The LVA [GS-101](#) series 000183, Unfunded Proposals are proposals submitted for funding, but not awarded. These records may be destroyed one (1) year after notification of denial. They are often kept longer at Virginia Tech until the proposals' reference or replication value ends. It is common for no official denial notice to be provided by a sponsor. In such a case, the proposed start date for the work will be considered the effective date of denial when that date passes without an award being made.

OSP will mediate destruction of unfunded proposal records in Summit, Banner or OSP after one (1) closed fiscal year from sponsor notification or effective notification of denial, to include records regarding:

- Letter of intent
- Application for award
- Budget
- Notification of denial

Always, action must be finalized for all audits, investigations or litigation before records are destroyed, even if the retention end date is past. If a retention period expired while a record was on hold, the record should be destroyed immediately after the hold is lifted.

7. Retention Table

Sponsored Award Retention Table GS-111 Records Retention & Disposition Schedule for University

Document Type	Date on which Retention Begin Date is Based	Retention Begin Date	Retention End Date
Research: Accounting Records (GS-111 101168) Documentation of the fiscal accountability of funds during the contract or grant period. May include, but is not limited to: invoices and grant reports and any original document of financial record including travel documentation.	Award end date (latest budget period end date of any Banner fund associated with the Banner grant for the award) i.e. 3/31/2017 or 9/30/2016	End of associated fiscal year i.e. 6/30/2017	5 years after retention begin date i.e. 6/30/2022
Research: Contract or Grant Administration (GS-111 101198) Documentation of the routine administration by the university of a contract or grant. May include, but is not limited to: application or proposal, award information, and reports, associated notes, forms, and emails or other recorded dialogue regarding the award.	Award end date (latest budget period end date of any Banner fund associated with the Banner grant for the award) i.e. 4/30/2016 or 10/31/2015	End of associated fiscal year i.e. 6/30/2016	5 years after retention begin date i.e. 6/30/2021
Research: Sponsored Programs: Effort Reports (GS-111 200243) Documentation of the effort applied to a sponsored award. May include, but is not limited to timesheets or Personnel Activity Reports (PARs).	Certification date i.e. 11/26/2017 or 2/12/2018	End of associated fiscal year i.e. 6/30/2018	10 years after retention begin date i.e. 6/30/2028
Grant Records: Unfunded (GS-101 000183) Documentation for proposals that did not receive funding. May include, but is not limited to: statement of work, letter of intent, application, budget, and notification of denial.	Sponsor notification or effective notification of denial i.e. 12/8/2016 or 5/9/2017	End of associated fiscal year i.e. 6/30/2017	1 year after retention begin date i.e. 6/30/2018
PI/DEPARTMENT: Research: Final Reports (GS-111 101169) <i>This section provided as information only as this retention is the duty of the PI and/or Organizational Unit.</i> Documentation of the completion of research by a university employee. May include, but is not limited to: final scientific or research report of results.	DO NOT DESTROY	n/a	n/a

Document Type	Date on which Retention Begin Date is Based	Retention Begin Date	Retention End Date
<p>PI/DEPARTMENT: Research: Notes, Work Papers, and Technical Data (GS-111 101170) <i>This section provided as information only as this retention is the duty of the PI and/or Organizational Unit.</i></p> <p>Documentation of the data collected for a program/research project conducted by a university employee. May include, but is not limited to: notes, notebooks, drawings, work papers, technical data, experimental results, statistics, findings, and conclusions. COV 2.2-2822</p>	<p>5 years after last action or publication i.e. 6/22/2019 or 7/18/2018</p>	<p>End of associated fiscal year i.e. 6/30/2019</p>	<p>5 years after retention begin date i.e. 6/30/2024</p>

8. References

- [2 CFR Part 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as applicable to the award
- Federal Acquisition Regulations, (FAR) as applicable to the award
- Federal [Freedom of Information Act](#)
- False Claims Act ([31 U.S.C. §§ 3729–3733](#), also called the "**Lincoln Law**"), poses liability on persons and companies (typically federal contractors) who defraud governmental programs. It is the federal government's primary litigation tool in combating fraud against the Government and has been an avenue for the federal government to prosecute universities for noncompliance in effort reporting.
- Library of Virginia [GS-111 Records Retention and Disposition Schedule for All State Agencies, College and University](#)
- Library of Virginia [GS-101 Records Retention and Disposition Schedule for All State Agencies, Administrative Records](#)
- [Virginia Public Records Management Manual](#)
- [Virginia Tech Policy 2000](#), Management Of University Records

9. Contacts

- **Senior Director of Post Award**
Office of Sponsored Programs
North End Center, Suite 4200
300 Turner Street NW
Blacksburg, VA 24061
540.231.9372
- **Director of Pre Award**
540.231.8054

- **Assistant Vice President for Sponsored Programs**
540.231.5281
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10. Roles and Responsibilities

- **Dean’s, Department Head’s, Organizational Unit Leaders or other Official:** Assure departmental and PIs permanently retain Final Reports and properly meet the requirements of [GS-101](#), [GS-111](#), [2 CFR Part 200.333-7](#), and [Management Of University Records \(2000\)](#).
 - **Principal Investigators (PIs):** have the primary responsibility of award programmatic and financial activity, timely progress on reports and other deliverables, and assuring compliance with federal regulations and both prime and subrecipient award terms and conditions. The PI is responsible permanently retaining Final Reports and meeting the requirements of [GS-101](#), [GS-111](#), [2 CFR Part 200.333-7](#), and [Management Of University Records \(2000\)](#) as it applies to PI record retention.
 - **Department Administrator/Business Support Center (DA):** serve in a support role to the PIs in discharging their proposal, award and subaward oversight responsibilities and serve as a liaison to OSP. Additionally, assist and/or meet the requirements of [GS-101](#), [GS-111](#), [2 CFR Part 200.333-7](#), and [Management Of University Records \(2000\)](#) as it applies to PI record retention.
 - **Office of Sponsored Programs:** monitors and administers proposal and award activity in accordance with university contractual obligations; specific compliance with [2 CFR Part 200](#); associated federal laws, rules and regulations; and university policies and procedures. OSP assures record retention is properly handled in accordance with the specific guidelines contained in [GS-101](#), [GS-111](#), [2 CFR Part 200.333-7](#), and [Management Of University Records \(2000\)](#) as it applies to records under the purview and control of OSP.
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11. Dissemination

This procedure may be posted on a Virginia Tech internet accessible site. Open public dissemination of this procedure is allowable.

12. Approval and Revisions

Approved by Assistant Vice President for Sponsored Programs on September 01, 2016.

The official version of this information will only be maintained in an on-line web format.
Any and all printed copies of this material are dated as of the print date.
Please make certain to review the material on-line prior to placing reliance on a dated printed version.
