



Reporting & Records Management

Policy Objective:

This policy establishes guidelines for the appropriate reporting and record management of sponsored projects as required by ICSUAM policy number 11002-07 – Reporting and Records Management.

Policy Statement:

The successful administration of awards is a shared responsibility between the Principal Investigator (PI) and the Office of Research and Sponsored Programs (ORSP). In order to comply with all applicable laws, regulations, and sponsor guidelines which may include technical, financial, compliance reporting and document/record retention, ORSP has implemented the following guidelines:

- **Technical Progress / Performance Reports**
Most sponsors require progress reports at various intervals of the grant/contract period. Progress reports will always be requested for grant continuation, renewal or close-out. Upon project completion or termination, a final technical report, prepared in accordance with the applicable program guidelines, is required. The development and submission of a technical report is the responsibility of the PI. This is particularly important since final payment for expenditures incurred may depend on receipt of the final technical report by the sponsor. PI's must submit reports directly to the granting agency. PI's who have contracts instead of grants may be required to deliver specified products or services. All technical and performance records must be kept in accordance with the sponsoring agencies' document/record retention guidelines.
- **Financial & Other Reports**
In addition to progress reports, most sponsors also require financial reports. ORSP provides financial reports that include all expenditures, program income, cost-sharing contributions and other financial information as required by the sponsor. In addition, most sponsors require other final reports, such as property, invention, or final technical reports to be submitted. These reports are submitted by ORSP in collaboration with the PI.
- **Tasks, Milestones, or Specific Deliverables**
Some projects, usually those governed by a contract rather than a grant, require the completion of tasks, milestones or specific deliverables, such as a report or product. The completion of tasks, milestones, and specific deliverables must be evidenced by a report or a copy of the deliverable itself, if appropriate as required by the sponsor.

Record Retention

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal 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 (2 CFR 200.333). Per 2 CFR 200.333 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 must 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 or pass-through entity, 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.

In accordance with these requirements, ORSP complies with the CSU Records Retention Policy and the Sponsored Programs Record Retention Schedule for record retention requirements.

Sponsored Programs Record Retention Schedule:

<https://www2.calstate.edu/csu-system/records-retention-disposition/Documents/research-sponsored-programs/RSP.pdf>

CSULB Information Security Website: <http://www.csulb.edu/information-technology/information-security/records-retention-and-disposition-schedules>

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