



RESEARCH CORPORATION

Marshall University Research Corporation
One John Marshall Drive Huntington, WV 25755

Title	Records Retention Policy
Effective Date	January 1, 2013
Last Revision Date	July 1, 2025

POLICY

Marshall University Research Corporation requires that some specific types of records be retained for specific periods of time and in designated official repositories. The schedules attached to this policy list these records, the time of required retention and the designated repository.

Other records, documents or correspondence (those records not required to be retained or those that are in the possession of individuals or departments other than the official repository for the record) should be disposed of when they are no longer needed for active use by those who possess them.

Records, documents, email and correspondence of all kinds must be managed according to the procedures that are outlined in this document. This policy applies to records in any form (including paper or electronic) and to records however or by whoever created that belong to MURC or were created by MURC employees, including faculty, as part of their work for MURC.

Guiding Regulations:

Title 2 CFR 215 (Circular A-110 (Revised 11-19-93, as further Amended 9-30-99)); 53; Web Reference:
<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=d450f5b10fe73768ade0018121e902a4&rgn=div8&view=text&node=2:1.1.2.3.2.3.13.31&idno=2>

[PART 215--UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS \(OMB CIRCULAR A-110\)](#)

§Title 2 CFR Part 215.53 Retention and access requirements for records

(a) This section sets forth requirements for record retention and access to records for awards to recipients. Federal awarding agencies shall not impose any other record retention or access requirements upon recipients.

(b) 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. as specified in §215.53(g).

(c) Copies of original records may be substituted for the original records if authorized by the Federal awarding agency.

(d) The Federal awarding agency shall request transfer of certain records to its custody from recipients when it determines that the records possess long term retention value. However, in order to avoid duplicate recordkeeping, a Federal awarding agency may make arrangements for recipients to retain any records that are continuously needed for joint use.

(e) The Federal awarding agency, the Inspector General, Comptroller General of the United States, or any of their duly authorized representatives, have the right of timely and unrestricted access to any books, documents, papers, or other records of recipients that are pertinent to the awards, in order to make audits, examinations, excerpts, transcripts and copies of such documents. This right also includes timely and reasonable access to a recipient's personnel for the purpose of interview and discussion related to such documents. The rights of access in this paragraph are not limited to the required retention period, but shall last as long as records are retained.

(f) Unless required by statute, no Federal awarding agency shall place restrictions on recipients that limit public access to the records of recipients that are pertinent to an award, except when the Federal awarding agency can demonstrate that such records shall be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) if the records had belonged to the Federal awarding agency.

(g) Indirect cost rate proposals, cost allocations plans, etc. Paragraphs (g)(1) and (g)(2) of this section apply 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 recipient submits to the Federal awarding agency or the sub-recipient 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.

(2) If not submitted for negotiation. If the recipient is not required to submit to the Federal awarding agency or the sub-recipient 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.

REASON FOR POLICY

MURC is committed to effective records retention to preserve its history, conduct the best business practices, meet legal standards, optimize the use of space, minimize the cost of record retention, and ensure that outdated and unnecessary records are destroyed.

Record retention periods may change due to changes in the law, government order, contract, and litigation or audit requirements. Such changes superseded the requirements listed in this policy.

No document list can be exhaustive.

Research and Grant/Contract Records

Administration Records for Grants/Contracts – Awarded: A record of awarded grant or contract. May include proposal, authorization to submit form, correspondence, award letter/notice, agreements (including supplements or amendments), sub-award agreements, service agreements, fund set up documentation, correspondence, final equipment inventory, project/planning files, program reports, financial reports, etc.

Official copy: MURC Compliance and Financial accounting offices

Retention: 3 years after completed audit after termination of grant/contract

Disposition Method: shred

Official Copy: Equipment Inventory – Financial accounting office

Retention: 3 years after life of equipment

Disposition Method: shred

Applications for Grants/Contracts -- Denied: A record of proposals that have been denied funding. May include Proposal for Grant or Contract, Authorization to submit form, correspondence, notes, project/planning files, etc.

Official Copy: MURC Pre-awards office

Retention: 1 year after end of month in which denial letter is received

Disposition Method: Shred

Applications for Grants/Contracts -- Not Confirmed: A record of grant and contract proposals for which no award decision has been made by a funding agency. May include proposal for grant or contract, Request for Approval of Application for Grant or Contract, correspondence, notes, etc.

Official Copy: MURC Pre-awards office
Retention: 3 years after date of receipt
Disposition Method: Shred

Audit Reports: Documentation – copies of items provided to external Auditors for annual Federal A-133 and Financial audit.

Official Copy: MURC Controller
Retention: 3 years after audit completion
Disposition Method: Shred

Monthly Financial Reports: Monthly report which consolidates grant/contract funded budget information. Provides a cumulative summary of financial status. Generated for reference purposes from Banner.

Official Copy: Financial Accounting office
Retention: 3 years after fiscal year
Disposition method: recycle – shred

Export Control Records for Grants/Contracts: This series provides a record of the documentation required to be retained on the exports of commodities, software, or technology from the United States. It also includes a record of any known re-exports, trans-shipment, or diversions of items exported from the United States as per Export Administration Regulation 762.6. Documentation includes export control documents, memoranda, invitations to bid, financial records, etc.

Official Copy: Any office
Retention: 3 years after termination of funding period
Disposition Method: Shred

Effort Certification Reports: Forms documenting grant personnel salary expenses charged to grants and contracts, and cost-sharing activities related to sponsored projects.

Official Copy: MURC Financial Accounting
Retention: 3 years after end of fiscal year
Disposition Method: Recycle

Facilities and Administration / INDIRECT cost – Allowable Expense Reports: data gathered from departments regarding expenses from a particular budget that cannot be included on an indirect cost proposal. Used to develop MURC's indirect (F&A) cost study.

Official Copy: MURC Financial Accounting/Controller office
Retention: 3 years after last year of current rate
Disposition method: shred

Financial Records for Grants/Contracts: Records of financial transactions on grants and contracts including cost share documentation, effort certification reports. May include monthly financial reports,

deposit records, cash transmittals, expense transfer requests, journal vouchers (JV's), vendor invoices, Purchase Requisitions, travel records, packing slips, financial statements and reports of expenditures to sponsoring agencies, MURC Purchase Card reconciliations, account statement reports, cost allocation detail report and originals invoices;/receipts..

Official Copy: Grant and Contract Accounting -- Journal Vouchers, deposit records, vendor invoices, cash transmittals, etc.

Retention: 3 years plus 90 days after final audit

Disposition Method: Recycle

Official Copy: Purchasing -- Purchasing records

Retention: 3 years after file closed

Disposition Method: Recycle

Official Copy: MURC procurement card

Retention: 3 years after audit

Disposition Method: Shred

Human Subject Research (IRB): IRB studies are received electronically through an online submission system called IRBNet and are retained indefinitely. However, certain studies that were initiated prior to the start of the electronic submission system are still retained in paper at the Office of Research Integrity (ORI). Any paper research study records pertaining to the Institutional Review Board (IRB) are to be maintained in accordance with 45 CFR 46.115 and 21 CFR 56.115. These paper records must be maintained for a period of at least 3 years after completion of the study and are then shredded after that time. Any paper records pertaining to the Huntington Veterans Affairs Medical Center (VAMC) are transferred via courier to the VAMC for destruction in accordance with VA requirements.

Official Copy: MURC IRB #1 and/or #2

Retention: Paper records are retained for 3 years after termination of study

Disposition Method: Shred

Payroll Records for Grants/Contracts: Provides record of hours worked by grant/contract funded employees. May include Personnel Action Requests, timesheets, and salary cost transfers:

Official Copy: Payroll – Benefits office

Retention: 3 years after completed audit of fund employee paid from

Disposition method: shred

Purchase Card Applications: Provides a record of procurement card issuance approval,

Official copy: MURC Compliance

Retention: 3 years after completed audit

Disposition Method: shred

Recharge Documents for Grants/Contracts: Internal records documenting the recharging of an expense to another project.

Official Copy: Any Issuing Office

Retention: 3 years after end of month

Disposition Method: Recycle

Technology Transfer Records: Records document the transfer of technology from this institution to outside agencies as the result of research projects and grants carried out at the institution. This series may include but is not limited to: original patents; patent applications; international licensing agreements; agreements giving permission for institutional researchers to use other patented inventions in their research; and related documentation and correspondence. The series may also include invention disclosure forms that list the names of the inventors; descriptions and titles of inventions; sources of funding to create the inventions; details of the provenance of the inventions and their documentation; to whom the inventions have been disclosed; suggested manufacturers; reports issued concerning the inventions; and signatures of inventors and technically qualified witnesses.

Official Copy: Technology Transfer Office

Retention: (a) Permanent for original patents, formal invention assignment forms, license agreements, patent legal transactions, and invention disclosure forms; (b) 3 years for all other records

Disposition Method: *Transfer the official/record copy of original patents, formal invention assignment forms, license agreements, patent legal transactions, and Invention Disclosure forms to the University Archives after 3 years.*