

GRANT RECORDKEEPING

Grantees are required to maintain and retain:

- all grant financial records
- all grant program records
- all supporting documents
- any other pertinent records

Records must be maintained for **three years**. The starting date of the three-year retention period depends on the type of records:

Record Type	Start Date of Retention Period
General Records	The date of submission of the final expenditure report.
Property and Equipment Records	The date of transfer, replacement, sale or junk of the item.
Indirect Cost Records	The close of the fiscal year covered.
Income Records	The end of the grantee's fiscal year in which the income is used.

Note: Records under audit, involving unresolved audit findings, or under appeals or litigation must be held until the action is completed or the dispute is resolved.