



Policy: Documentation and Record Retention	Category: Expenditures & Disbursements <input type="checkbox"/> Complete Revision <input checked="" type="checkbox"/> Partial Revision <input type="checkbox"/> New	Number: GP1400 Supersedes: Page: Page 1 of 2
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Policy Statement

The School District of Philadelphia is committed to ensuring that all financial and programmatic records, supporting documents, statistical records, records of subgrantees and all other records and documentation pertinent to all federal and non-federal grants are retained in accordance with existing District policy and any applicable requirements of the grant funding agency. District staff should be aware that some of the documentation retained may be subject to privacy acts such as HIPAA, or FERPA (see definitions below), and should therefore be kept in accordance with those regulations.

Reason for Policy

This policy emphasizes the overall need to capture and retain the documents and data related to the planning, management and execution of grants. All relevant information must be preserved so that the District can demonstrate that grant funds have been used for program-approved purposes in accordance with an approved budget and in compliance with applicable laws and regulations. Furthermore, consistent methods of documentation and data collection and storage will ease transitions arising from leadership or program changes.

Policy Requirements

Documentation of the transactions affecting grant programs shall comply with the Board of Education [Policy 800, Records Management](#). Additionally, more stringent documentation and record retention requirements mandated by grant terms need to be followed. Therefore, shared network drives are used to maintain electronic documentation.

Board Policy 800 requires that all records, including financial account books, orders, bills, contracts, invoices, receipts and purchase orders, shall be retained by the District for a period not less than six (6) years. This includes both written and electronic records. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 6-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 6-year period, whichever is later. Title 2 of the Code of Federal Regulations (CFR), [Part 200.333 through Part 200.337](#) provides additional documentation and retention requirements for federal grants and the District's [Records Center User Guide](#) and [Administrative Records Retention Schedule](#), provide detailed guidance on how to request storage boxes, procedures for placing items into long-term storage and requesting items out of long-term storage.

Responsibilities

Grant Program Managers (GPM) and Principals have the responsibility to request, capture and retain all financial and programmatic records including documentation supporting any income or expenditure of grant funds, participant records, program assessments, reports to granting agencies, etc. The GPM / Principal shall maintain the complete grant file, although it will be the case that other offices and personnel shall maintain grant records relevant to their operational activity.

Grant Compliance and Fiscal Services staff are responsible for requesting, capturing and retaining all grant documentation necessary to fulfill their job responsibilities.

Grant Accounting Unit of the Comptroller’s Office is responsible for requesting, capturing and retaining all grant documentation necessary to fulfill their job responsibilities.

Any other District offices/departments involved in federal and non federal grant implementation and execution are responsible for requesting, capturing and retaining all grant documentation necessary to fulfill their job responsibilities.

Procedures

- [*GP1400.1 Retention of Grant Records*](#)
- [*GP1400.2 Storing and Retrieving Grant Records.docx*](#)

Forms

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Definitions

Records are information, regardless of physical form or characteristics, that document a transaction or activity of the District and that is created, received or retained pursuant to law or in connection with a transaction, business or activity of the District. The term includes a document, paper, letter, information stored or maintained electronically and a data-processed or image-processed document.

HIPAA is the Health Insurance Portability and Accountability Act and provides the regulations for the use/disclosure of an individual's health information.

FERPA is the Family Educational Rights and Privacy Act. It is a federal law protecting the privacy of student education records.

Contacts

- [*Grant Compliance Office*](#)
- [*Records Management Office*](#)

Frequently Asked Questions

Related Information

- [*Policy 800, Records Management*](#)
- [*2 CFR Part 200.333 through 200.227*](#)
- [*Records Center User Guide*](#)

History

Amended:

- Amended on 10/11/13 to include reference to the OGDC scanned document database of key compliance files.
- Amended on 2/27/2015 to update references to the UGG and make technical adjustments.
- Amended on 12/1/2022 to update procedures consistent with current practices.

Issue Date: July 1, 2012	Effective Date: December 1, 2022	Approved by: Deputy Chief, Grant Compliance and Fiscal Services
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