

Federal Grant Documentation Retention Checklist & Quick Reference

Companion to the Federal Grant Documentation Retention Guide

How to Use This Checklist

This checklist is designed as a companion to the [Federal Grant Documentation Retention Guide](#). Use it to inventory your records before closing out, during periodic internal reviews, and when responding to auditor or agency requests. Check off each item as you confirm the record type is organized, complete, and stored in your designated records system. This checklist is not exhaustive, depending on your program, project type, or the specific terms of your award, you may be required to retain additional records beyond those listed here. When in doubt, consult your award terms and conditions or contact your issuing agency.

Retention Period Quick Reference

SLFRF Recipients: 5 years after all funds expended or returned to Treasury (Award Terms and Conditions ¶ 4(c)). Most recipients: retain through at least December 31, 2031.

Other Federal Programs: 3 years from submission of final expenditure report (2 CFR § 200.334(a)), unless your issuing agency specifies a longer period.

Important: Receiving a Final Closeout Notice does NOT end your retention obligations. Completing your final report is NOT the same as completing your retention window. Your issuing agency may still reach out after closeout.

Documentation Retention Checklist

Check each item to confirm the record type is organized, complete, and stored in your designated system. Notes column flags program-specific differences and items not applicable to Revenue Loss (SLFRF) recipients. As you review, keep in mind that records should not only exist, they should be organized in a way that clearly connects each document to the specific program funds it supports. For example, expenditures should be coded in your general ledger (GL) in a way that ties directly back to the relevant award, project, or funding category, so that any record can be traced from the payment all the way back to the grant

✓	Category	Record / Document Type	Notes
SECTION 1 - Financial & Accounting Records			
<input type="checkbox"/>	Financial	General ledgers and sub-ledgers for award receipts, obligations, and expenditures	<i>All programs</i>
<input type="checkbox"/>	Financial	Invoices, receipts, purchase orders, and payment documentation for all expenditures	<i>All programs</i>
<input type="checkbox"/>	Financial	Bank statements and canceled checks corresponding to award transactions	<i>All programs</i>
<input type="checkbox"/>	Financial	Chart of accounts / fund accounting documentation showing fund segregation	<i>All programs</i>
<input type="checkbox"/>	Financial	Payroll records for employees with salary costs charged to the award	<i>All programs</i>
<input type="checkbox"/>	Financial	NICRA agreement or written de minimis rate election, if indirect costs were charged	<i>All programs; see 2024 rate change note</i>
SECTION 2 - Procurement & Contract Records			
<input type="checkbox"/>	Procurement	Solicitation documents, bid responses, evaluation criteria, and award justifications	<i>All programs</i>
<input type="checkbox"/>	Procurement	Executed contracts and all modifications / change orders	<i>All programs</i>
<input type="checkbox"/>	Procurement	Written standards of conduct for procurement officials	<i>All programs</i>
<input type="checkbox"/>	Procurement	Suspension and debarment verification records (SAM.gov search results / equivalent)	<i>All programs</i>
<input type="checkbox"/>	Procurement	Sole-source / noncompetitive procurement justifications where applicable	<i>All programs</i>
SECTION 3 - Programmatic & Eligibility Records			

✓	Category	Record / Document Type	Notes
<input type="checkbox"/>	Programmatic	Documentation of eligible use / expenditure category for each funded project	<i>All programs</i>
<input type="checkbox"/>	Programmatic	For SLFRF: evidence of compliance with Social Security Act §§ 602(c) / 603(c) and Final Rule	<i>SLFRF only</i>
<input type="checkbox"/>	Programmatic	Eligibility determinations for beneficiaries or subrecipients with supporting evidence	<i>If applicable</i>
<input type="checkbox"/>	Programmatic	Performance data and outcome metrics from required reports	<i>All programs</i>
<input type="checkbox"/>	Programmatic	Evidence-based intervention documentation for applicable expenditure categories	<i>If required</i>

SECTION 4 - Subrecipient Monitoring Records (Skip if Revenue Loss / no sub)

<input type="checkbox"/>	Subrecipients	Subaward agreements identifying the federal nature of the award and all compliance obligations	<i>Not applicable to Rev Loss (SLFRF)</i>
<input type="checkbox"/>	Subrecipients	Subrecipient risk assessments and monitoring plans	<i>Not applicable to Rev Loss (SLFRF)</i>
<input type="checkbox"/>	Subrecipients	Site visit reports, desk review findings, and corrective action correspondence	<i>Not applicable to Rev Loss (SLFRF)</i>
<input type="checkbox"/>	Subrecipients	Evidence of subrecipient compliance with required reporting	<i>Not applicable to Rev Loss (SLFRF)</i>

SECTION 5 - Equipment & Property Records (Skip if Revenue Loss SLFRF FAQ 13.16)

Federal requirements under 2 CFR §§ 200.313–314 do not apply to Revenue Loss recipient; however, retain records to the extent required by your own purchasing, asset management, or financial policies.

<input type="checkbox"/>	Equipment	Inventory of all equipment / property purchased at or above capitalization threshold	<i>Not applicable to Rev Loss (SLFRF)</i>
<input type="checkbox"/>	Equipment	Acquisition cost documentation (purchase orders, invoices)	<i>Not applicable to Rev Loss (SLFRF)</i>

✓	Category	Record / Document Type	Notes
<input type="checkbox"/>	Equipment	Records of property location, condition assessments, and current use	<i>Not applicable to Rev Loss (SLFRF)</i>
<input type="checkbox"/>	Equipment	Disposition records if equipment was sold, transferred, or retired	<i>Not applicable to Rev Loss (SLFRF)</i>

SECTION 6 - Program Income Records (Skip if Revenue Loss SLFRF - FAQ 13.15)

<input type="checkbox"/>	Program Income	Documentation identifying all sources of program income from award-funded activities	<i>Not applicable to Rev Loss (SLFRF)</i>
<input type="checkbox"/>	Program Income	Records showing program income was used for eligible purposes per award terms	<i>Not applicable to Rev Loss (SLFRF)</i>
<input type="checkbox"/>	Program Income	Bank statements and tracking logs segregating program income from other revenue	<i>Not applicable to Rev Loss (SLFRF)</i>

SECTION 7 - Revenue Loss Recipients (SLFRF Only - Additional Items)

<input type="checkbox"/>	Rev. Loss	Internal financial policies and procedures manuals governing expenditure practices	<i>Per FAQ 13.15 - retain written policies</i>
<input type="checkbox"/>	Rev. Loss	Documentation of standard accounting and procurement practices if formal policies are absent	<i>Recommended best practice</i>

SECTION 8 - Audit & Compliance Records

<input type="checkbox"/>	Audit	All Single Audit reports, management letters, and supporting workpapers (if subject to Single Audit)	<i>See MTAP website for threshold guidance</i>
<input type="checkbox"/>	Audit	Corrective action plans prepared in response to audit findings	<i>All programs</i>
<input type="checkbox"/>	Audit	Internal control assessments and risk mitigation documentation	<i>All programs</i>
<input type="checkbox"/>	Audit	Correspondence with issuing agency, GAO, or OIG related to the award	<i>All programs</i>

SECTION 9 - Closeout & Post-Award Records

✓	Category	Record / Document Type	Notes
<input type="checkbox"/>	Closeout	Final expenditure report (SF-425 or equivalent) submission confirmation	<i>All programs</i>
<input type="checkbox"/>	Closeout	Notice of Final Closeout from issuing agency	<i>Closeout does NOT end retention obligations</i>
<input type="checkbox"/>	Closeout	All responses to Information Document Requests (IDRs) and issuing agency correspondence	<i>All programs</i>
<input type="checkbox"/>	Closeout	Record index / master log identifying storage location, retention deadline, and custodian for each record type	<i>Strongly recommended</i>
<input type="checkbox"/>	Closeout	Written designation of Records Custodian	<i>Strongly recommended</i>
<input type="checkbox"/>	Closeout	SF-428B (Tangible Personal Property Report) submitted and retained, if equipment or property was purchased with award funds	<i>Not applicable to Rev Loss; see Section 5</i>
<input type="checkbox"/>	Closeout	SF-429 series (Real Property Status Report) submitted and retained, if real property was acquired or improved with award funds	<i>Not applicable to Rev Loss; if applicable, confirm disposition instructions received</i>

Post-Review Action Items

Use this section to record gaps identified during your review and track remediation steps.

Gap / Missing Record	Remediation Step	Responsible Staff	Target Date	Resolved?

This checklist is a companion to the Federal Grant Documentation Retention Guide, which contains full regulatory citations, definitions, and detailed guidance for each record category. For technical assistance, visit MTAP's Question Portal. This document does not constitute legal advice.