

Relationship Between Sponsor, Pass-through Entity and Subrecipient

Sponsor
(NIH, NSF, Company, Foundation, Association, etc.)



Pass-Through Entity
(Northwestern University)



Subrecipient
(company, academic institution, etc.)

- Accountable to board, taxpayers, Congress
- Awarding entity provides source of funding
- Funding aligns with entity mission
- Establishes terms and conditions
- Sets reporting requirements, due dates

- Accountable to sponsor
- Recipient of funding, reports expenditures to sponsor
- Abides by award terms and conditions
- Meets sponsor reporting requirements, by due dates
- Oversees subrecipient
- Sets reporting requirements, due dates

- Accountable to pass-through entity
- Subrecipient of funding, reports expenditures to pass-through entity
- Abides by subaward terms and conditions
- Reports progress to pass-through entity