Relationship Between Sponsor, Pass-through Entity and Subrecipient

- **Sponsor**
  - (NIH, NSF, Company, Foundation, Association, 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

- **Pass-Through Entity**
  - (Northwestern University)
  - 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

- **Subrecipient**
  - (company, academic institution, etc.)
  - 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