



POLICY & PROCEDURE DOCUMENT

NUMBER: 3.2711
2.2711

DIVISION: Finance and Administration
Research

TITLE: Grants and Contracts Accounting – Sub-recipients

DATE: June 30, 2014

REVISED: May 16, 2016

REVIEWED: March 24, 2021

AUTHORIZED BY: Susan Howarth, Exec. Vice President for Strategy, Operations & Finance
Cheryl Stevens, Provost and Vice President for Academic Affairs

I. Purpose and Scope

To establish procedures for monitoring sub-recipients and invoices received on sub-awards.

II. Policy

In accordance with the Federal Uniform Guidance (2CFR 200), Western Kentucky University (WKU) is responsible for ensuring all subrecipients of a grant-funded project are in compliance with the applicable regulations.

1. The Principal Investigator (PI/PD) is responsible for monitoring the activity of the sub-awardee. They may monitor programmatically by telephone or site visits. They also monitor financially by signing their approval of invoices submitted for payment by the sub-awardee (see Principal Investigator's Guide to Subrecipient Monitoring https://www.wku.edu/sponsoredprograms/documents/wku_sub_monitoring_guide.pdf).
2. The sub-awardee must contact the Office of Sponsored Programs (OSP) for any budget transfers and extension requests. OSP will then forward that information and approval on to GCA and the PI.

III. Procedure

1. Invoices for payment are received in the Grants and Contracts Accounting (GCA) office. The Grant Administrator responsible for oversight of the prime award will check budget vs. actual, current and cumulative figures.

2. The Grant Administrator will write the Purchase Order (PO) number on the invoice and send it to the PI/PD for their approval.
3. The PI/PD is responsible for making sure expenditures are in line with the approved proposal and tracking cost share expenses. After approving the invoice, the PI will send the invoice back to GCA for final approval. It is initialed by the Grant Administrator and routed to Accounts Payable for processing.

IV. Reason for Revision

May 2016

Revised to reflect re-organization of the Office of Research and Creative Activity; revised for OMB 2 CFR Part 200.

March 2021

Five-year policy review as per policy 0.000V – no changes made other than updating the 'Authorized By' parties, adding the 'Reviewed' date and spelling out 'Western Kentucky University' in Section II.

V. Related Policies

All 3.25xx, 3.26xx and 3.27xx policies