

Sub Recipient Monitoring for Federal Awards or Grants

Office of Management and Budget Circular A-110 states that a **sub recipient** means the legal entity to which a sub award is made and which is accountable to the recipient for the use of the funds provided.

The Jackson Public School District (JPSD) shall monitor the activities of federal award sub recipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

Before any sub recipient shall be reimbursed for grant/award related expenditures, JPSD shall require that the sub recipient provide in writing all information and documentation required according to grant/award guidelines including but not limited to cost sharing documentation. The sub recipient shall maintain documentation to support all expenses and as requested by JPSD, shall allow this documentation to be reviewed by JPSD for compliance with federal requirements. This information and documentation shall also include but is not limited to the following:

1. Written request on agency letterhead from authorized person at the sub recipient agency including the signature of the authorized person.
2. If supplies, materials, and/or equipment, sub recipient authorized purchase order, invoice for items purchased, and copy of cancelled check documenting payment.
3. If professional or contracted service, copy of bill for professional or contracted service and copy of cancelled check documenting payment. Also, documentation of what service was provided, date service rendered and beneficiaries of the services rendered.
4. If salaries and/or fringes, copy of cost ledger detailing salaries and/or fringes paid and cancelled check documenting payment. Also, documentation of grant related function(s) for salary and/or fringe compensation, date(s) of grant related function(s) and beneficiary(ies) of the function(s) performed
5. If indirect cost, justification for request as required by grant guidelines.
6. If for any other grant or award approved purpose, documentation similar to that stated above, shall be required.

Once required documentation is received and approved by the grant administrator, the approved documentation shall be submitted to the JPSD Finance department to process the requested reimbursement for payment. In addition, sub recipient shall submit to JPSD annually a copy of the A-133 audit and documentation supporting the resolution of any findings.

SOURCE: Jackson Public School District, Jackson, Mississippi

DATE: June 14, 2004

AMENDED: November 15, 2004
May 16, 2005

REVIEWED: December 6, 2016

April 4, 2017