



# SUBRECIPIENT AND VENDOR DETERMINATION CHECKLIST

Reference 29CFR99.210 and OMB Circular A-133.210

Contract Number	Prepared By	CFDA Number	Date

## Subrecipient and Vendor Determination

(a) General: An auditee may be a recipient, a subrecipient, and a vendor. Federal awards expended as a recipient or a subrecipient would be subject to audit under this part. The payments received for goods or service provided as a vendor would not be considered Federal awards. The guidance in paragraphs (b) and (c) of this section should be considered in determining whether payments constitute a contract subject to the Procurement code or non-code transaction.

## SUBRECIPIENT (check YES or NO for each statement)

(b) Federal Award: Characteristics indicative of Federal award received by a subrecipient are when the organization:

1. Determines who is eligible to receive what Federal financial assistance?     Yes     No
2. Has its performance measured against whether the objectives of the Federal program are met?     Yes     No
3. Has responsibility for programmatic decision-making?     Yes     No
4. Has responsibility for adherence to applicable Federal program compliance requirements?     Yes     No
5. Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity?     Yes     No

## VENDOR (check YES or No for each statement)

(c) Payment for goods and services:

1. Provides the goods and services within a normal business operation?     Yes     No
2. Provides similar goods and services within normal business operation?     Yes     No
3. Operates in a competitive environment?     Yes     No
4. Provides goods and services that are ancillary to the operation of the Federal program?     Yes     No
5. Is not subject to compliance requirements of the Federal program?     Yes     No

(d) Use of judgment in maing determination. There may be unusual circumstances or exceptions to the listed characteristics . In making the determination of whether a subrecipient exists, the substance of the relationship is more important than the form of the agreement. It is not expected that all of the characteristics will be present and judgment should be used in determining whether an entity is a subrecipient or vendor.

1. Are funds for this contract subject to the Single Audit act? If yes, then the contract is considered a non-code transaction and this form is included in the contract routing package for Agency review and approval.     Yes     No

## Determination (check one)

Subrecipient     Vendor

Contract Number	Contract Manager Name	Contract Manager Signature
Date of Signature		