Checklist to Determine Subrecipient or Contractor Classification

OBJECTIVE:

DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR, PART 200):

§200.93 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding

§200.23 Contractor means an entity that receives a contract as defined in §200.22 Contract.
§200.22 Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.

NAME OF OUTSIDE ENTITY:

Description:

Entities that include these characteristics are responsible for adherence to applicable Federal program requirements specified in the Federal award.

Entities that include these characteristics are not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

FINAL DETERMINATION:

Description: In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.