

# SLFRF Subrecipient Award Checklist

## Background

When allocating federal funds, the first step is determining if the entity receiving the funds is a subrecipient or a contractor. Please refer to the [Subrecipient vs. Contractor Determination tool](#). If it is determined that the entity is a subrecipient, please use the checklist below as a guide to ensure the grant agreement contains all of the required elements per state fiscal rules and 2 CFR 200 requirements.

If the funds are SLFRF funds awarded to an entity as a subrecipient, the approved SLFRF Grant Agreement Template *must* be used to officially award the grant and contains the required elements. These templates can be found on the OSC ARPA Website under the SLFRF Grant agreement Templates tab.

## Data and Terms for Subaward

**PLEASE NOTE:** All items listed below with an asterisk (\*) are required per the denoted Uniform Guidance within 2 CFR 200.332. In addition, pass-through entities must verify that the subrecipient is not excluded or disqualified in accordance with 2 CFR 180.300.

### DATA/BASIC INFORMATION

- Name, Address, and Contact Information of Grantor/Pass-Through Entity\* (2 CFR 200.332(b)(1)(xi))
- Name, Address, and Contact Information of Grantee/Subrecipient\* (2 CFR 200.332(b)(1)(i))
- Subrecipient's Unique Entity Identifier\* (2 CFR 200.332(b)(1)(ii)) This can be found on SAM.gov. The name associated with ID must match name listed above
- Project Name/Description (such as ARPA Sewer Improvement Project, etc. as noted in the eligibility document) \* (2 CFR 200.332(b)(1)(x))
- Subaward Period/Performance Start and End Dates\* (2 CFR 200.332(b)(1)(v))
- Total Amount of Subaward\* (2 CFR 200.332(b)(1)(vii))
- Amount Being Obligated with this Action\* (2 CFR 200.332(b)(1)(viii)) This would be necessary if the obligated amount is different than total subaward—such as if only obligating an amount for one year or one project at a time
- Total amount of the Federal Award committed to the subrecipient by the pass-through entity\* (2 CFR 200.332(b)(1)(ix))



- Budget Period Start and End Dates\* (2 CFR 200.332(b)(1)(vi)) If the budget period is different from the award period (in the case that only one year or project is being obligated at this time)
- Include the indirect cost rate\* (2 CFR 200.332(b)(1)(xiv)): If the subrecipient does not have a federal negotiated indirect rate, the de minimus rate may be used in accordance with 2 CFR 200.414.
- Federal Award Identification\* (*Examples noted below are SLFRF specific*)
- Federal Award Identification Number (FAIN)\* - SLFRP0126 (list number on your entity's federal award) (2 CFR 200.332(b)(1)(iii))
- Federal Award Date\* - May 18, 2021 (list date on your entity's federal award) \* (2 CFR 200.332(b)(1)(iv))
- Name of Federal Awarding Agency\* - U.S. Treasury Assistance Listings Number (formerly CFDA) and Title - 21.027 - Coronavirus State and Local Fiscal Recovery Funds \* (2 CFR 200.332(b)(1)(xi))
- Assistance Listings title and number which must identify the dollar amount available with each Federal award and the Assistance Listings Number (also known as CFDA numbers) at the time of disbursement\* 21.027 (list number on your entity's federal award) (2 CFR 200.332(b)(1)(xii))
- Identification of whether the award is Research and Development\* - Yes or No as applicable (2 CFR 200.332(b)(1)(xiii))

### **Scope of Work/Budget/Terms and Conditions**

- Services to be Provided/Scope of Work\* (2 CFR 200.332(b)(2))
- Grant Budget (line-item budget or narrative)
- An approved indirect cost rate is required.\* (2 CFR 200.332(b)(4))
- Deliverables/Reporting/Due Dates\* (2 CFR 200.332(b)(3)): Financial and performance reporting and other deliverables and their respective due dates. Align these dates so that you, as the pass-through entity, have the information needed before filing reports due to the US Treasury or awarding agencies
- Payment Terms: Will payments be in advance or on a reimbursement basis? How many payments/installments? Are payment(s) triggered by completion of a task or at the end of a time period?
- Unearned Grant Funds: All unearned federal grant funds on hand at the end of the grant period shall be returned (to your agency as the pass-through entity).
- Record Retention and Access\* (2 CFR 200.332(b)(5)): Subrecipient must permit pass-through entity and auditors to have access to records as necessary to meet federal requirements (such



as for audits and closeout of the grant). For SLFRF, records must be retained five years after funds have been expended or sent back to Treasury, whichever is later.

- Audit Requirements per 2 CFR Part 200, Subpart F(501)(b)(c) & (d): Non-federal entities that expend \$1,000,000 or more in Federal awards must have a single or program-specific audit conducted for that fiscal year.
- Evaluate each subrecipients fraud risk and risk of noncompliance\* (2 CFR 200.332(c)) and if deemed appropriate, implement specific conditions in the subaward per 2 CFR 200.208(c).
- Monitor subrecipients activities as necessary to ensure that they comply with Federal statutes, regulations, and the terms and conditions of the subaward\* (2 CFR 200.332(e))
- Publications: Any publications produced with funds from this award must display the following language (SLFRF is used as an example here; substitute the corresponding language for other federal funds): *“This project is being (or was) supported, in whole or in part, by Coronavirus State and Local Recovery Funds, federal award SLFRP0126, awarded to (recipient) by the U.S. Department of Treasury.”*
- Subrecipient agrees to comply with any additional federal requirements associated with the funds
- Termination Clause(s)
- Legal Clauses as needed
- Signatures (with dates) of Grantor and Grantee (pass-through entity and subrecipient)

