

2 CFR §200.331 Subrecipient vs. Contractor

Determination Worksheet & Compliance Checklist

Prepared by Fadi Opgenorth, CPA/MBA · fadiopgenorth.com · Template Version: February 2026

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ENTITY & AWARD INFORMATION

Entity Being

Evaluated:

Federal Award #:

Pass-Through Entity:

CFDA / ALN #:

Evaluator Name / Title:

Date of

Determination:

Federal Awarding

Agency:

Agreement Amount:

Brief description of scope of work:

SUBRECIPIENT INDICATORS — §200.331(a)

A subaward carries out a portion of the Federal award and creates a Federal financial assistance relationship. Check each indicator that applies:

- ☒ **§200.331(a)(1)**
Determines who is eligible to receive what Federal assistance
The entity decides who qualifies for program benefits (e.g., selecting service recipients based on federal criteria).
- ☒ **§200.331(a)(2)**
Performance measured against Federal program objectives
Success is judged by programmatic outcomes (people served, goals achieved)—not just delivery of goods.
- ☒ **§200.331(a)(3)**
Has responsibility for programmatic decision-making
The entity exercises independent judgment about program design, delivery, or implementation.
- ☒ **§200.331(a)(4)**
Responsible for adherence to Federal program requirements
Federal terms and conditions (2 CFR 200, program-specific requirements, reporting) flow down to this entity.
- ☒ **§200.331(a)(5)**
Implements a program for a public purpose specified in authorizing statute
Carries out the federal mission for public benefit—not providing goods/services for the pass-through entity's use.

Subrecipient indicators checked: _____ / 5

CONTRACTOR INDICATORS — §200.331(b)

A contract obtains goods and services for the recipient's or subrecipient's use and creates a procurement relationship. Check each indicator that applies:

■ §200.331(b)(1)

Provides goods and services within normal business operations

The entity would do this work regardless of your federal award—it's their standard commercial offering.

■ §200.331(b)(2)

Provides similar goods or services to many different purchasers

Broad customer base; you are one of many clients purchasing essentially the same thing.

■ §200.331(b)(3)

Normally operates in a competitive environment

Could have been selected through competitive procurement; competes in the open market.

■ §200.331(b)(4)

Provides goods or services ancillary to Federal program implementation

Supports your program but isn't the program itself—enabling infrastructure, not the core mission.

■ §200.331(b)(5)

Not subject to Federal program compliance requirements from this agreement

You are not flowing down 2 CFR 200 or program-specific terms. Similar requirements may apply for other reasons.

Contractor indicators checked: _____ / 5

DETERMINATION

Based on the analysis above, considering the substance of the relationship over the form of the agreement (per §200.331), this entity is classified as:

■ **SUBRECIPIENT** — Federal financial assistance relationship (subaward)

■ **CONTRACTOR** — Procurement relationship (contract)

Per §200.331: "No single factor or any combination of factors is necessarily determinative. The pass-through entity must use judgment in classifying each agreement. The substance of the relationship is more important than the form of the agreement."

RATIONALE & SUPPORTING DOCUMENTATION

Document the basis for your determination. Include specific facts, how conflicting indicators were weighed, agency-specific guidance consulted, and agreement terms that informed classification.

REVIEW & APPROVAL

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

Regulatory Reference

2 CFR §200.331 — Subrecipient and contractor determinations

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR031321e29ac5bbd/section-200.331>

Full Uniform Guidance: 2 CFR Part 200

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

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