Fiscal Policies Manual

Vendor vs. Subrecipient Checklist

Is the entity a subrecipient or a vendor?

#	Condition	Subrecipient	Vendor	Comments
1	Funds are provided in advance of expenditure	YES	NO	
2	Reimbursements are based on a fee for service	NO	YES	
3	Actual costs are reimbursed and include indirect charges	YES	NO	
4	An application process is required to obtain an "award"	YES	NO	
5	Total amount is based on a negotiated fee or price	NO	YES	
6	The funds enhance an existing program of the entity	YES	NO	
7	Entity is responsible for overall program success	YES	NO	
8	Entity is a political subdivision with no profit motive	YES	NO	
9	Entity is subjected to a Single Audit for other programs	YES	NO	
10	Goods are provided (Non-cash assistance) that are resold	NO	YES	
11	Entity is required to provide matching funds	YES	NO	
12	On site monitoring is performed by the pass thru entity	YES	NO	
13	Periodic reports are required and measure compliance	YES	NO	
14	Convenience of service locations is a primary factor in funding	NO	YES	
15	Compliance unrelated to the specific service/transaction is required	YES	NO	
Criteria from OMB Circular A-133				
Sub-recipient:				
16	Entity determines eligibility based on independent criteria	YES	NO	
17	Performance measured against federal objectives	YES	NO	
18	The entity decides the activities and services provided	YES	NO	
19	Entity is responsible to adhere to all compliance requirements	YES	NO	
20	Program is an objective of the entity and not just the pass thru entity	YES	NO	
Vendor:				
21	Normally provides the identified goods and services	NO	YES	
22	Provides similar goods and services to different purchasers	NO	YES	
23	Operates in a competitive environment	NO	YES	
24	Provides goods/services that are secondary to the federal program	NO	YES	
25	Entity is not required to comply with other federal requirements	NO	YES	