

Uniform Guidance

Requirements for Pass-Through Entities

A. Ensure subaward is clearly identified to subrecipients

(1) Federal Award Identification.

- (i) Subrecipient name (which must match registered name in DUNS);
 - (ii) Subrecipient's DUNS number (see § 200.32 Data Universal Numbering System (DUNS) *number*);
 - (iii) Federal Award Identification Number (FAIN);
 - (iv) Federal Award Date (see § 200.39 Federal award date);
 - (v) Subaward Period of Performance Start and End Date;
 - (vi) Amount of Federal Funds Obligated by this action;
 - (vii) Total Amount of Federal Funds Obligated to the subrecipient;
 - (viii) Total Amount of the Federal Award;
 - (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - (x) Name of Federal awarding agency, pass-through entity, and contact information for awarding official,
 - (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
 - (xii) Identification of whether the award is R&D; and
 - (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).
- FAIN number available in the Invoice Field Code Bulletin
 - DHS will make the award documents available on CountyLink

(2) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this Part), or a de minimis indirect cost rate as defined in § 200.414 Indirect (F&A) costs, paragraph (b) of this Part.

B. Evaluate each subrecipient's risk of noncompliance.

- Prior Experience
- Review audit reports
- Has there been a change in personnel
- Financial strength of the organization (many grants vs. a single)
- Do they have documented processes and procedure
- Governance structure of the organization

C. Monitor the activities of the subrecipient to ensure compliance

- Monitor as appropriate to risk assessment
- Are they meeting the goals of the agreement?
- Desk Review and Site Visits