### SUBRECIPIENT REPORTING REQUIREMENTS

# Federal Agency Responsibilities

- Notification through <u>NOFO</u>

   and Regulation that nonfederal entity must have
   systems in place to comply
   with <u>subaward</u> reporting
   requirements (<u>2 CFR</u>
   170.210)
- Provide prime recipient with prior approval of subawards
- Ensure subawards over\$30,000 are reported in FSRS
- Monitor subawards through prime award financial and narrative reports
- Corrective action for noncompliance would follow <u>2</u>
   CFR 200.339

#### 2 CFR 200.331-332

Sub-Recipient Monitoring and Management

#### 2 CFR 170

Reporting Subaward and Executive Compensation Information

### **Types of Awards**

#### 2 CFR 170.320

Applicable to all Federal financial assistance transactions that authorize non-Federal entity expenditure of funds.

Grants ∞ Cooperative
Agreements ∞ Loans ∞ Loan
Guarantees ∞ Other financial
assistance

# Non-Federal Entity Responsibilities

- Evaluate subrecipient risk per <u>2 CFR 200.332(b)</u>
- Obtain prior approval from awarding agency to execute subaward
- Report subawards to FSRS
   no later than the month
   following the month of prime
   award obligation and
   submit documentation to
   awarding agency
- Monitor subawards per <u>2</u><u>CFR 200.332(d)</u>
- Include subrecipient activity in financial and narrative reports to Federal agency