



**Sample Checklist for Subawards
Made with NEA funds or Cost Share Funds
FY 2025 and later**

Refer to the *General Terms and Conditions for Pass-Through Entities (GTCs)* for in-depth information.

1. SUBRECIPIENT ELIGIBILITY:	YES
Is the proposed subrecipient a 501c3 nonprofit, unit of state/local government, or federally recognized tribe? <ul style="list-style-type: none"> • Fiscally sponsored projects/entities are not eligible subrecipients. 	
Is the proposed individual artist subrecipient a US Citizen or Permanent Resident? <ul style="list-style-type: none"> • Awards to individual artists must support allowable programs and activities. One-time monetary recognition awards (honorifics) and artist relief awards are unallowable. • Awards to individuals should include providing presentations, workshops, research, and/or creation of artwork, with tangible outcomes required by the subaward. This is considered a stipend to the artist for the work undertaken and completed. 	
Is the proposed subrecipient suspended, debarred, or otherwise excluded from receiving federal funds? See 2 CFR 180.300.	
Has the proposed subrecipient provided you with their SAM.gov Unique Entity Identifier (UEI) prior to award? See 2 CFR 25.300.	
2. REQUIRED INFORMATION FOR SUBAWARD NOTICES	
i. Subrecipient's name (must match the name associated with its UEI).	
ii. Subrecipient's UEI.	
iii. Federal Award Identification Number (FAIN). <ul style="list-style-type: none"> • This is the number of your direct NEA award that is funding the subaward. You can find this information on the Notice of Action in REACH. 	
iv. Federal Award Date. <ul style="list-style-type: none"> • This is the date that the NEA issued the direct award to you. You can find this information on the Notice of Action in REACH. 	
v. Subaward Period of Performance Start and End Date.	
vi. Subaward Budget Period Start and End Date.	
vii. Amount of Federal (NEA) Funds Obligated in the subaward. This is the amount of NEA funds included in the subaward's funding amount, if any. If the subaward is made with cost share funds only, enter \$0.	
viii. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity, including the current financial obligation. This is usually the same as the amount of NEA funds as row vii. If you add additional NEA funds to the subaward through a subsequent funding amendment, include that amount here.	
ix. Total Amount of the Federal (NEA) Award committed to the subrecipient by the pass-through entity. This may be the same as the amount as viii. If you issue multiple awards to the subrecipient using funds from the same NEA award, include the total amount of funding here.	

x.	Federal award project description, as required by the Federal Funding Accountability and Transparency Act (FFATA).	
xi.	Name of the federal agency (NEA), pass-through entity, and contact information for awarding official of the pass-through entity.	
xii.	Assistance Listings title and number. <ul style="list-style-type: none"> You can find the Assistance Listings information on the Notice of Action in REACH. You must identify the dollar amount made available under each federal award and the Assistance Listings number at the time of disbursement. 	
xiii.	Identification of whether the Federal (NEA) award is for research and development. <ul style="list-style-type: none"> You can find this information on the Notice of Action in REACH. 	
xiv.	Indirect cost rate for the Federal (NEA) Award (including the de minimis rate, if applicable).	
3. REQUIREMENTS OF THE SUBAWARD (FEDERAL)		
<p>You must provide your subrecipients with all requirements of the subaward, including requirements imposed by federal statutes, regulations, and the terms and conditions of your NEA award.</p> <ul style="list-style-type: none"> See the “flow down requirements” in the GTCs 		
4. REQUIREMENTS OF THE SUBAWARD (YOUR OWN REQUIREMENTS)		
<p>You must provide any additional requirements that you are imposing on the subrecipient for you to meet your responsibilities under your NEA award. This includes information and certifications required for submitting financial and performance reports that you must provide to the NEA.</p> <ul style="list-style-type: none"> See the GTCs and § 200.415 for more information on these certifications. 		
5. INDIRECT COSTS		
<p>You must inform the subrecipient of the approved indirect cost rate for the subaward.</p> <ul style="list-style-type: none"> See the GTCs for allowable indirect cost rates. 		
6. RECORD ACCESS		
<p>You must include a requirement that the subrecipient permit you and auditors to access their records and financial statements, to fulfill the monitoring requirements of the subaward. These records must be accessible for three (3) years after you submit your final Federal Financial Report.</p>		
7. APPROPRIATE TERMS & CONDITONS CONCERNING CLOSEOUT OF THE SUBAWARD		
<p>8. You must provide your subrecipient with information on how to close out their subaward, including required reports and final report due dates, as well as noncompliance remedies and termination provisions.</p> <ul style="list-style-type: none"> See the GTCs for more information. 		
9. RISK ASSESSMENT AND SPECIFIC CONDITIONS		
<p>You must evaluate each subrecipient's fraud risk and risk of noncompliance with the subaward to determine appropriate subrecipient monitoring. Risk evaluations should consider, at a minimum:</p> <ul style="list-style-type: none"> The subrecipient's prior experience with the same or similar subawards. The results of previous audits. Extent and results of any monitoring of NEA direct awards. Whether the subrecipient has new personnel or new or substantially changed systems. 		

<p>10. SUBAWARD SPECIFIC CONDITIONS</p>	
<p>If appropriate, you should consider implementing specific conditions on the subaward, including:</p> <ul style="list-style-type: none"> • Requiring payments as reimbursements rather than advance payments. • Withholding authority to proceed to the next phase of the project until receipt of evidence of acceptable performance. • Requiring additional or more detailed financial reports. • Requiring additional project monitoring. • Requiring the subrecipient to obtain technical or management assistance. • Establishing additional prior approvals. <p>See § 200.322 for more information about notification and removal of specific conditions.</p>	
<p>11. FFATA REPORTING</p>	
<p>You must report any subawards that include \$30,000 or more in federal funds to FSRS at www.fsrs.gov by the end of the month after the subaward is made.</p>	
<p>12. SUBAWARD MONITORING</p>	
<p>You must monitor the subrecipient’s overall performance to ensure that the goals and objectives of the subaward are achieved. This could include:</p> <ul style="list-style-type: none"> • Reviewing financial and performance reports. • Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward. • Providing subrecipients with training and technical assistance on program-related matters. • Performing site visits to review the subrecipient's program operations. • Verifying that a subrecipient expending more than \$1,000,000 in federal funds each year is audited as required by § 200 Subpart F. • Considering whether the results of a subrecipient's audit, site visits, or other monitoring necessitate adjustments to your own entity's records. <p>See § 200.322 for more information.</p>	

Note: You are not required to use this sample checklist. You may use your own checklist or other resources to ensure that your subawards are compliant with the GTCs.