

Series: Procurement **COA:** FIN 7.04, RPM 2.01(d), ETH 2

Procedure Name: Subrecipient and Vendor Determination
Procedure Number: PR-902
Revision #/Date: NA
Effective Date: 12/15/2008

Applicable to: All CBCB Staff and Contract Providers

SUBJECT: Determination of an Organization as a Subrecipient or Vendor

PURPOSE: This operating procedure defines the guidelines for determining if commodities or services are being purchased from a subrecipient or vendor organization. This determination is necessary to evaluate the applicability of the Federal and Florida Single Audit Acts to the organization providing the product or service.

PROCEDURE:

References

CBCB Policies/Procedures: GOV-202, GOV-203, PR-901

OMB Circular: A-133

Department of Children & Families Contract: GJ246

Florida Statutes: 29CFR99.210

Definitions

Subrecipient: A non-Federal entity that expends Federal and State awards received from a pass-through entity to carry out a Federal or State program, but does not include an individual that is a beneficiary of such a program.

Vendor: A dealer, distributor, merchant or other seller providing goods or services that are required for the conduct of a Federal or State program. These goods or services may be for an organization's own use or for the use of beneficiaries of the Federal or State program.

Pass-through Entity: A non-Federal entity that provides a Federal award to a subrecipient to carry out a Federal or State program.

Provider/Subcontractor: An individual or organization that sells goods or services to CBCB.

Commodity/Good/Product: A tangible article of trade or commerce; a product as distinguished from a service.

Service: The performance of any duties or work for another; helpful or professional activity.

Administrative Services: Goods and/or services that are incurred for common or joint objectives and cannot be readily identified with a particular objective for a child or family being served by CBCB.

Child and Family Services: Goods or services that are incurred for a specific purpose or to meet a specific objective identified for a child or family being served by CBCB.

Determination Process

CBCB is a subrecipient of Federal and State funds from the State of Florida. CBCB is also considered a pass-through entity.

CBCB subcontractors **“are”** subrecipients when any one of the following criteria is required of the organization providing goods and/or services:

1. Have their performance measured against whether the objectives of the Federal program are met.
2. Have responsibility for adherence to applicable Federal program compliance requirements.
3. Use Federal funds to carry out a program of CBCB as compared to providing goods or services for a program of the Federal and/or State.

If none of the above criteria are performed by the subcontractor, then they will be considered a vendor by CBCB.

The attached Subrecipient and Vendor Determination Checklist should be completed for each individual procurement. The Checklist should be filed in the Procurement file as outlined in procedure number PR-901: Procurements of Commodities and Services.

Audit Requirements

Federal and State awards expended by subrecipients are subject to audit under the Federal and State Single Audit Acts and are required to be listed in the CBCB fiscal year end Schedule of Expenditures of Federal Awards and State Financial Assistance.

Payments made to vendors for goods and/or services are not subject to the requirements of a subrecipient as outlined above.

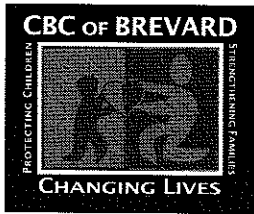
BY DIRECTION OF THE CHIEF EXECUTIVE
OFFICER:



DR. PATRICIA NELLIUS-GUTHRIE
Chief Executive Officer
CBC of Brevard, Inc.

APPROVAL DATE: 12/18/08

Attachment Below



Subrecipient and Vendor Determination Checklist

Name of the Organization: _____

Type of Organization: _____
 (i.e. nonprofit, for-profit, government, etc.)

Funding Stream: _____
 (List each applicable sub-account. If more than one, list how procurement costs are to be allocated between each applicable sub-account.)

CBCB Contract Number: _____

Preparation Date: _____

Prepared By: _____

Preparers Signature: _____

Subrecipient Determination: (check YES or No for each applicable statement)

YES	NO	<i>If any statement is checked YES, then the subcontractor is determined to be a subrecipient.</i>
		Has their performance measured against whether the objectives of the Federal program are met.
		Has responsibility for adherence to applicable Federal program compliance requirements.
		Use Federal funds to carry out a program of CBCB as compared to providing goods or services for a program of the Federal and/or State.