

## EPA Subaward Policy Appendix D: Subaward Agreement Template

OVERVIEW: Program Offices may provide this subaward template to recipients of EPA financial assistance that are “pass-through entities” as defined by [2 CFR 200.74](#) to assist them in complying with the “subaward content” requirements in [2 CFR 200.331\(a\)](#). EPA does not mandate the use of this template. Pass-through entities may use their own form of subaward agreements provided the requirements of [2 CFR 200.331\(a\)](#) are met. Any changes to the data elements that are required under [2 CFR 200.331\(a\)](#) must be reflected in subsequent modifications to subawards. If any of the information required by [2 CFR 200.331\(a\)](#) is not available, pass-through entities must provide the best information that is available to describe the Federal award and subaward.

Section I. [Title and Description of Subaward including whether the Subaward is for Research and Development]

Section II. Federal Requirements.

A. Federal Award Identification.

1. Subrecipient name--which must match registered name in the System for Award Management (SAM). If the subrecipient is not yet registered in SAM, then information about registration procedures may be found at the SAM Internet site (currently at <http://www.sam.gov>).

2. The subrecipient’s “unique entity identifier” in SAM. The unique entity identifier currently is the subrecipient’s Data Universal Numbering System (DUNS) number. DUNS numbers may be obtained without charge at <http://fedgov.dnb.com/webform>.

Note: Additional information regarding obtaining a DUNS number and registering in SAM is available in the “**General Term and Conditions**” (T&Cs), under the “**Central Contractor Registration/System for Award Management and Universal Identifier Requirements**” T&C, of the pass-through entity’s agreement with EPA.

3. Federal Award Identification Number (FAIN) The FAIN corresponds with the “Assistance ID No.” on the EPA Notice of Award.

4. EPA Award Date. This is the date the EPA Award Official signs the assistance agreement with the pass-through entity and may be found on page 1 of the EPA Notice of Award.

5. Subaward Period of Performance Start and End Date;

6. Amount of EPA Funds Obligated under the initial subaward. Subsequent funding actions may be documented by amendments to the subaward.

7. Total or cumulative amount of EPA Funds Obligated to the subrecipient under the initial subaward plus any subsequent funded amendments. These amounts may be documented in sequential amendments to the subaward.

8. Total Amount of the EPA funds committed to the subrecipient by the pass-through entity. This is typically the “ceiling” amount for the subaward that may not be exceeded in funded amendments.

9. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA). This information may be found in the “Project Title and Description” box on page 1 of the EPA Notice of Award.

10. Information identifying EPA as the Federal awarding agency, your organization as the pass-through entity, and contact information for your awarding official for the subaward.

11. Catalog of Federal Domestic Assistance (CFDA) Number and Name for each EPA award used to support the subaward. CFDA information for the pass-through entities’ EPA award may be found on page 2 of EPA’s Notice of Award form in the second chart under “EPA Award Information”. (Note the Uniform Grant Guidance requires at [2 CFR 200.331\(a\)\(1\)\(xi\)](#) that the Pass-through entities identify the dollar amount under each Federal award and the CFDA number at the time of disbursement of Federal funds to the subrecipient so it is important for pass-through entities to maintain accounting records to meet this requirement.

12. Indirect cost rate for the pass-through entity’s Federal award. This rate may be found on page 3 of the pass-through entity’s EPA Award in Table A, Object Class Category and may be the 10% de-minimis indirect cost rate described at [2 CFR 200.414\(f\)](#).

B. All “flow down” requirements imposed on the subrecipient by the pass-through entity to ensure that the EPA award is used in accordance with Federal statutes, regulations and the terms of the EPA award. The subrecipient is accountable to the pass-through entity for compliance with Federal requirements. In turn, the pass-through entity is responsible to EPA for ensuring that subrecipients comply with Federal requirements.

These requirements include, among others:

1. Title VI of the Civil Rights Act and other Federal statutes and regulations prohibiting discrimination in Federal financial assistance programs, as applicable.

2. Reporting Subawards and Executive Compensation under Federal Funding Accountability and Transparency Act (FFATA) set forth in General Condition of the pass-through entity’s agreement with EPA entitled “**Reporting Subawards and Executive Compensation.**”

3. Limitations on individual consultant fees as set forth in General Condition [2 CFR 1500.9](#) and the General Condition of the pass-through entity’s agreement with EPA entitled “**Consultant Fee Cap.**”

4. EPA’s prohibition on paying management fees as set forth in General Condition of the pass-through entity’s agreement with EPA entitled “**Management Fees.**”

5. The Procurement Standards in [2 CFR Part 200](#) including those requiring competition when the subrecipient acquires goods and services from contractors (including consultants).

EPA provides general information on other statutes, regulations and Executive Orders on the [Grants internet site](#) at [www.epa.gov/grants](http://www.epa.gov/grants). Many Federal requirements are agreement or program specific and EPA encourages pass-through entities to review the terms of their assistance agreement carefully and consult with their EPA Project Officer for advice, if necessary.

C. Any additional requirements such as financial and performance reports the pass-through entity

imposes on the subrecipient to ensure that the pass-through entity meets its own responsibilities to the Federal awarding agency.

D. Subrecipient's Indirect Cost Rate. The indirect cost rate may be a rate negotiated and approved by the subrecipient's cognizant Federal agency. If the subrecipient does not have a Federal indirect cost rate, the pass-through entity may negotiate an indirect cost rate with the subrecipient that complies with [2 CFR Part 200, Subpart E](#) or use the 10% de-minimis indirect cost rate described at [2 CFR 200.414\(f\)](#).

E. Requirements for the subrecipient to provide access to subaward records so that the pass-through entity and Federal auditors may verify compliance with [2 CFR 200.331](#) as well as [2 CFR Part 200, Subpart D, Post Federal Award Requirements](#) for Financial and Program Management, and [2 CFR Part 200, Subpart F, Audit Requirements](#). Examples of records include:

1. Subrecipient financial statements and reports;
2. Programmatic reports including information on environmental results
3. Audit findings

F. Additional Requirements imposed by the pass-through entity under [2 CFR 200.207](#) that reflect the pass-through entity's assessment of the subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward based on the factors described at [2 CFR 200.331\(b\)](#).

1. Risk factors may include:

- (a) Prior experience with same or similar subawards;
- (b) Results of previous audits;
- (c) Whether new or substantially changed personnel or systems, and;
- (d) Extent and results of Federal awarding agency or the pass-through entity's monitoring.

2. Examples of additional requirements authorized by [2 CFR 200.207](#) include:

- (a) Requiring payments as reimbursements rather than advance payments;
- (b) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance;
- (c) Requiring additional, more detailed financial reports;
- (d) Requiring additional project monitoring;
- (e) Requiring the non-Federal entity to obtain technical or management assistance, and;
- (f) Establishing additional prior approvals.

G. Terms and conditions concerning the close out of the subaward.

III. Other requirements based on the pass-through entity's own laws, regulations, and policies to the extent that they do not conflict with applicable Federal laws, statutes, regulations and policies.