

Subrecipient vs Contractor Checklist

Cornell applies the Uniform Guidance ([2 CFR 200](#)) definitions of subrecipient and contractor (see [2 CFR 200.1](#)) and the subrecipient and contractor determination guidance ([2 CFR 200.331](#)) to all sponsored awards.

Instructions: Check all boxes that best describe the relationship with the third-party entity. The column with the greatest number of checked boxes indicates the likely classification of subrecipient or contractor. Consistent with [2 CFR 200.331\(c\)](#), judgement should be exercised when making the determination of subrecipient vs. contractor. The nature of the collaboration is more important than the form of the agreement. At Cornell, this determination is made in collaboration with the PI, the Office of Sponsored Programs, and Sponsored Financial Services.

Characteristics	<p>Entity will perform a substantive portion of the programmatic work. (i.e. They are directly engaged in carrying out specific aims of the prime award).</p> <p>Has programmatic involvement in the project identified by a separate statement/scope of work, a separate budget and separate organizational approval.</p> <p>Entity has responsibility for programmatic decision making.</p> <p>Entity's personnel may be included as a PI/PD, Co-PI or Key Person on Cornell's prime project.</p> <p>Entity's performance is measured against whether or not the project objectives are met.</p> <p>Entity's work could potentially result in patentable and/or copyrightable technology and/or intellectual property (IP).</p> <p>Entity is expected to author or co-author publications on the results of the program/project work.</p> <p>Entity's work includes vertebrate animal and/or human subjects and/or stem cell work and is responsible to adhere to applicable program compliances.</p> <p>Entity is providing cost share or matching funds.</p> <p>Entity is required to adhere to the applicable program requirements and terms and conditions of the prime award. (ex. Entity is required to have an active and enforced Conflict of Interest policy that meets prime sponsor requirements; carry forward of unspent funds may need prime sponsor prior approval; entity is subject to audit and record retention requirements of the prime award; entity is required to comply with IRB, IACUC and IBC requirements.)</p> <p>Entity will use the funds to carry out a program for a public purpose, as opposed to providing goods and/or services for the benefit of Cornell.</p>	<p>Entity provides the goods and/or services within normal business operations.</p> <p>Entity provides similar goods and/or services to many different purchasers/entities.</p> <p>Entity normally operates in a competitive environment.</p> <p>Entity is providing goods and/or services that are primarily for the benefit of Cornell that support the program/work and has not significantly participated in the design of the program/work.</p> <p>Entity is not directly responsible to the prime sponsor for the research or for determining research results.</p> <p>Entity does not expect to author or co-author publications on the results of the program/project work.</p>
Determination	<p>SUBRECIPIENT</p> <p>An entity that carries out a defined portion of a sponsored program's scope of work. Managed by the Office of Sponsored Programs.</p>	<p>CONTRACTOR (Vendor)</p> <p>An entity from whom Cornell purchases property, equipment, or services needed to carry out a sponsored program. Managed by Procurement and Payment Services.</p>