# SUBRECIPIENT V. BENEFICIARY

*For the State and Local Fiscal Recovery Fund (SLFRF) AL # 21.027*

<table>
<thead>
<tr>
<th>Subrecipient</th>
<th>Beneficiary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uses Federal funds</td>
<td>✓</td>
</tr>
<tr>
<td>Makes programmatic decisions</td>
<td>✓</td>
</tr>
<tr>
<td>Makes eligibility determinations</td>
<td>✓</td>
</tr>
<tr>
<td>Responsible for compliance with UG &amp; program requirements</td>
<td>✓</td>
</tr>
<tr>
<td>Performance measured against program objectives</td>
<td>✓</td>
</tr>
<tr>
<td>Directly benefits as a result of COVID-19 impact</td>
<td>✖</td>
</tr>
<tr>
<td>Considered an 'end user'</td>
<td>✖</td>
</tr>
</tbody>
</table>

For more information on subrecipients, contractors, and beneficiaries, refer to [2 CFR 200.331](#) and the **SLFRF Final Rule**.