

RCUH Form 37b: Federal Subrecipient Questionnaire

Only required for organizations not subject to OMB Circular A-133

If your organization is not required to have an OMB Circular A-133 audit performed, please answer the following questions so we can document your awareness and understanding of the accounting and Federal guidelines associated with your sub-award.

1. Do you have knowledge of the OMB Circular A-21 Cost Principles, the OMB Circular A-110 Administrative Requirements and other relevant Federal guidelines applicable to the sub-award?
2. Per the Federal guidelines noted above, how do you ensure costs deemed unallowable for this sub-award are excluded from the amount billed to the University (via RCUH, if applicable)?
3. How do you ensure direct and indirect costs are identified and billed in a consistent manner, per the above noted Federal guidelines?
4. Do you bill the University (via RCUH, if applicable) in advance or after actual expenditures have been incurred?
5. Please explain your method of billing. How do you track and account for the expenditures that relate to this sub-award?

Signature _____ Date _____

An e-mail of the completed and certified form is acceptable. If you have any questions, please contact University of Hawai'i, Office of Research Services-Compliance @ compliance@ors.hawaii.edu. Thank you for your cooperation in this matter.