

Federal Sub-recipient 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 may document your awareness and understanding of the accounting and Federal guidelines associated with our sub-award to you.

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 _____

Should you have any questions, please email the University of Hawai'i Office of Research Services-Compliance Office at compliance@ors.hawaii.edu. Thank you for your cooperation in this matter.