Subrecipient Checklist

Pass-Through Entity (PTE) University of Hawaii Subrecipient (Sub) ______________________
UH PI __________________________________ Sub PI ________________________________
Project Title __________________________________________________________________________
Budget $______________________________
Performance Period: Start Date_________________ End Date _________________________

The University of Hawaii has accepted a prime award that proposes the use of your entity as a
subrecipient. In order for UH to issue a subaward to your entity, please follow the instructions below and
provide the following documents to your UH PI (or designee):

1. Complete and/or confirm information provided on the following Attachments:
   - Attachment 3B “Subrecipient Contacts”
   - Attachment 3B-2 “Highest Compensated Officers” – if applicable
   - Attachment 4 “Reporting and Prior Approval Terms”
   - Attachment 5 “Statement of Work, Cost Sharing, Indirects & Budget / Payment Schedule
     (Fixed Price)”

2. Certificate of Vendor Compliance / Hawaii State Tax Clearance Certificate from Hawaii
   Compliance Express
   (see https://vendors.egov.hawaii.gov/hce/splash/welcome.html)

   Note: Hawaii Revised Statutes section 103-53 requires subrecipients to provide proof of tax
   clearance from the Hawaii Department of Taxation and the Internal Revenue Service as a
   prerequisite to entering into agreements of $25,000 or more. The tax clearance indicates that all
   required tax returns have been filed and all taxes, interest, and penalties levied against the
   subrecipient have been paid. A tax clearance is not required for agreements under $25,000 or
   with government agencies, both domestic and foreign, municipal, county, state; or federal
   agencies and public higher education institutions. By law, UH cannot execute an agreement until
   a subrecipient provides a current tax clearance certificate. Any work performed without a fully
   executed subaward agreement and a Hawaii State Tax Clearance is at your entity’s own risk.

3. S-1 “Subrecipient Commitment Form” or S-1 FDP “Subrecipient Commitment Form – FDP
   Expanded Clearinghouse”
   The S-1 must be completed in order for UH to obtain certain required certifications and ensure
   your entity’s compliance with applicable rules and regulations. If your organization is a
   participant in the FDP Expanded Clearinghouse (to determine, click on “Find an Organization”
   at https://fdpclearinghouse.org/organizations) complete the S-1 FDP Expanded Clearinghouse
   version.

   Note: Detailed instructions for completing the S-1 “Subrecipient Commitment Form” and S-1
   FDP “Subrecipient Commitment Form – FDP Expanded Clearinghouse” are available on the
4. S-2 “Subrecipient Questionnaire”
   If your organization is not required to receive a Single Audit, please complete the S-2.

5. Proof of an active System for Award Management (SAM) Registration (e.g. screenshot of search results). In order to do business with the federal government, your entity must have an active SAM registration. For instructions on how to register in SAM, see https://www.sam.gov/sam/transcript/SAM_Quick_Guide_Grants_Registrations-v1.6.pdf.

   Note: As required under 2 CFR 200.331 the subaward will be issued to the registered name in DUNS which is also populated into SAM.

Please provide the above items to your UH PI. If you have any questions regarding the above requirements, please contact ORS Compliance at subaward@hawaii.edu.