

# Subrecipient Commitment Form “S-1”

## Step-by-Step Instructions

### Background

The Subrecipient Commitment Form is used to obtain the necessary information and certifications required for generating a subaward. The following instructions are being provided to further assist you in completing the S-1.

### Section A – Classification and Eligibility

1. Subrecipient or Contractor (2 CFR 200.331)  
Using the criteria provided, carefully analyze the role of your organization in this project to determine whether it is properly categorized as a subrecipient. If all criteria for either category do not apply, judgement should be used in determining the primary substance of your organization’s relationship with UH. In accordance with 2 CFR 200.331 Subrecipient and contractor determinations, as a pass-through entity (PTE) the University of Hawaii (UH) must make a case-by-case determination whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. While the UH PI is responsible for properly classifying an entity, the subrecipient is afforded an opportunity to confirm their role.
2. Debarment, Suspension, Proposed Debarment (2 CFR 200.214 and 2 CFR 180)  
Certify eligibility to participate in the project. If your organization, including the PI, any other employee or student participating in the project is debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or activities, UH is prohibited from issuing a subaward.

### Section B – Budget Information

1. Facilities and Administrative (F&A) Rates  
Provide the F&A rate to be applied. In accordance with 2 CFR 200.332(4), UH is required to utilize a subrecipient’s approved federally negotiated F&A rate or a de minimis F&A rate if no such rate exists. If your organization’s federally negotiated F&A rate will not be used, select the F&A rate to be applied. The F&A rate may be limited by federal statute or regulation, or when approved by a federal awarding agency head. If your organization elects to use a reduced rate or waive its right to indirect costs, the election should be documented here.
2. Fringe-Benefit (FB) Rates  
Provide justification for the FB rate used in the budget, if applicable.
3. Cost Sharing

Indicate whether cost sharing to be provided. If so, include the amount and justification in the budget.

### Section C – Regulatory Requirements

1. If any Human Subjects are involved, provide HHS/OHRP Human Subjects Federal Wide Assurance Number (if available), IRB approval status, data exchange arrangements and agreements.
2. If any Animal Subjects are involved, provide PHS/OLAW Assurance Number and IACUC approval status.
3. If Biological Safety applies, provide IBC approval status.
4. Financial Conflicts of Interest – Check the appropriate box based on the prime sponsor requirements. Also, report any COI to UH’s Administrative Representative or COI contact, as designated in Attachment 3A or equivalent form.
5. Responsible Conduct of Research (RCR) – Check the appropriate box based on the prime sponsor requirements.
6. Export Controls – Check the appropriate box if export controlled items involved.
7. Research Misconduct – Check the appropriate box if the project is being funded by Public Health Services (i.e. NIH, CDC)
8. State of Hawaii Tax Clearance – The Hawaii Revised §103-53 requires proof of tax clearance from the Hawaii Department of Taxation and the Internal Revenue Service as a prerequisite to entering into a subaward of \$25,000 or more. The tax clearance confirms that all tax returns have been filed, and all taxes, interest, and penalties levied against the subrecipient have been paid. Tax clearance requirements do not apply to:
  - Subawards which are less than \$25,000; or
  - Subawards made to a government agency, whether domestic or foreign, including municipal, county, state, or federal.

### Section D – Audit & Financial Information

1. If your organization receives a Single Audit in accordance with 2 CFR 200 Subpart F, attach a copy. If your organization is not required to receive a Single Audit, please complete the Subrecipient Questionnaire (Form S-2).

2. Respond to questions on noncompliance and significant changes in project personnel and/or systems. This information is used in the risk assessment performed for each subrecipient.