



HAWAIIAN  
HOME LANDS  
TRUST

DEPARTMENT OF  
HAWAIIAN HOME LANDS

## Grant Recipient Manual

*Grant Management and Reporting Requirements  
for Department of Hawaiian Home Lands  
Grant Recipients*

**Revised November 2011**

# CONTENTS

I. INTRODUCTION.....	1
II. GRANT APPLICATION AND MANAGEMENT POLICIES.....	1
Grant Application Policy .....	1
Grant Management Policy .....	2
III. THE GRANT AGREEMENT .....	2
Grant Agreement Document .....	2
Modification of Agreement .....	3
IV. RECEIVING FUNDS.....	3
Invoicing for Payment.....	4
V. REPORTS .....	5
Progress Reports.....	5
Final Project Report.....	5
Financial Status Reports .....	6
VI. DOCUMENTATION OF BENEFIT TO NATIVE HAWAIIANS .....	7
VII. FURTHER INFORMATION AND EXHIBITS.....	8



## I. INTRODUCTION

This manual provides Department of Hawaiian Home Lands (DHHL) grantees with the guidelines and forms for receiving grant funds, submitting reports, and complying with the terms and conditions of their grant award. The terms and conditions are specified in the grant agreement (GA) that each grantee signs. All grantees must maintain accounts, records, and other evidence to assure and demonstrate that the DHHL grant funds were disbursed for approved project activities and in accordance with the project budget approved by DHHL.

In general, all grantees are required to submit written progress reports and a financial status report as outlined in the GA. In addition, all grantees are required to submit a final report describing the accomplishments of their project and an accounting of all grant funds. Amendments to the conditions of the GA and budget modifications are allowed with approval from the DHHL. The following sections describe the procedures for receiving funds, submitting reports, amending the GA, and other topics related to the successful management of a DHHL grant.

## II. GRANT APPLICATION AND MANAGEMENT POLICIES.

DHHL believes that it is important to encourage and support good management practices. DHHL found that many beneficiary organizations have gained the grants management skills and are now receiving significant grants from foundations and government agencies. For the most part, DHHL grant recipients comply with our grant guidelines and manage their grant funds properly, demonstrating good grants management skills.

However, there are also grant recipients who fail to submit the required grant reports or have poor project management practices. In addition, we have found that some beneficiary organizations are in default on other obligations to the department, such as being delinquent on their general lease or license fees, or in violation of lease, license, or revocable permit conditions. To avoid compounding this problem, it is important to take action by preventing further misuse. The compliance policies are intended to identify problems with grant management and prevent the misuse of grant funds by establishing standards for proper grants management and corrective actions to be applied across the board to all grantees.

### Grant Application Policy

The Department is authorized to reject a grant application from an eligible applicant when they are determined to be in default with the terms and conditions of a DHHL general lease, license, or revocable permit or in no-compliance with the terms and conditions of any Grant or contract, or in non-compliance status under the Community Development Grants Programs.



## Grant Management Policy

The Department is authorized to establish performance standards for grantees under the Community Development Grants Program as follows:

1. **In Compliance** – all grant terms and conditions, such as financial and progress reports, are submitted to DHHL in accordance with Section III of this manual; grant activities are conducted as proposed; and that the grantee shall respond to DHHL requests within 15 business days from the date of the request or by the date specified in the request.
2. **Corrective Action** – reports are incomplete (missing documentation) or has not been completed; grantee fails to notify DHHL of grant activities or changes to the grant in a timely manner; some grant conditions are not being met and no explanation is provided. DHHL will notify the Grantee in writing that they have been placed on Corrective Action and describe the steps necessary. DHHL and Grantee shall meet within five (10) business days, upon Grantee being placed on Corrective Action to design an action plan.

Failure to remedy problems within six months of being placed on Corrective Action will result in being placed on Default Status.

3. **Non-Compliance** – grantee has failed to provide required reports after at least two written requests; grant funds cannot be accounted for or possibly have been misused; grant activities have not been carried out; grantee fails to meet the conditions of the grant agreement after receiving notices of non-compliance. DHHL will notify the Grantee in writing when they are in Default Status.

The grantee shall remain in default status until all grant conditions have been met, all reports have been submitted to the satisfaction of DHHL, and all funds are properly accounted for or returned.

## III. THE GRANT AGREEMENT

### Grant Agreement Document

All grantees enter into a grant agreement (GA) with DHHL for their grant project. The GA specifies the terms and conditions of the grant award. Grantees are advised to read it thoroughly and ensure that they understand every section. Grantees are responsible for meeting all of the terms and conditions of the GA.



## Modification of Agreement

The section entitled “Modification of Agreement” of the GA allows the grant agreement to be modified. For the most part, only the “Scope of Work,” “Time of Performance,” and “Compensation and Method of Payment,” sections are likely to be modified. Modifications are made by mutual agreement and require a supplemental agreement to the original GA. Budget modifications that do not change the amount of the award or the schedule of payments do not require an amendment to the contract. The following sections discuss the requirements and procedures for modifying certain sections of the GA.

### Modifications to the Scope of Work

The scope of work would only be modified when the grantee receives an additional grant that adds new activities or objectives to the project. Routine changes to the way the project is implemented that do not reduce the impact or proposed accomplishments are not considered a modification to the scope of work. DHHL will determine when a modification to the scope of work is appropriate and will draft the supplemental agreement to the GA.

### Modifications to the Time of Performance

Grantees may request an extension of time to complete their project as long as their project is in good standing. DHHL will make every effort to extend a project to accommodate the grantee. However, there may be circumstances in which an extension may not be possible due to limitations on the encumbrance of grant funds. A request for additional time must be submitted in writing at least two months before the end of the time of performance. The request must include an explanation of why additional time is needed and target project completion date. DHHL will notify the grantee if an extension is approved and draft the supplemental agreement to the GA.

### Modifications to the Compensation and Method of Payment

The compensation and method of payment would only be modified if there were an increase to the amount of the grant award. An increase would result if the grantee applied for and received an additional grant award from the Hawaiian Homes Commission, not due to increasing cost and/or overspending. DHHL will initiate the supplemental agreement to the GA. The supplemental agreement will provide a new invoicing schedule to account for the additional funds.

## IV. RECEIVING FUNDS



Grant fund payments are made in accordance with the payment schedule found in the GA under the section entitled “Compensation and Method of Payment.” No grant funds can be released until the GA has been signed, the grant funds have been encumbered. Grant funds will be encumbered by either a purchase order or contract certification through the State Department of Accounting and General Services (DAGS). As part of the encumbrance process, a purchase order number or a contract number is assigned to your grant.

### Invoicing for Payment

Funds must be requested with an original signature on the grantee’s letterhead. A sample invoice is provided as Exhibit A. You may use your own invoice, however it must include:

- Printed on letterhead
- the date
- the payment number
- the purchase order or contract number on the GA
- the payment number and amount (this must match the amount specified in the GA)
- the signature of the authorized representative

*Funds will not be released until the conditions as described in the GA or as otherwise required by DHHL have been met.*

Section 3: Compensation and Method of Payment in the GA states the conditions for each payment. All payments, except the final payment, are treated as advances. The payment schedule is designed to anticipate project costs so that the grantee has the funds before they are needed.

The final grant payment is based on the total amount of grant funds expended and/or committed, as specified in the final financial report. The final payment will be reduced if not all of the grant funds are needed. For example, if the final financial report shows that not all of the DHHL grant funds that have already been advanced were expended or obligated, the final payment will not be released and the unused balance of the funds already advanced must be returned to DHHL. If the final financial report shows that the total funds expended or obligated is greater than the amount already advanced, the final payment will be used to pay the remaining expenses and obligations up to the amount of the award.

The final invoice must be accompanied by a state tax clearance and a Certification of Compliance for Final Payment (SPO Form 22). The application for the tax clearance can be obtained from the state tax office. A copy of the application and instructions is provided in Exhibit B. Grantees must specify in section four of the application form that the tax



clearance is required for a government contract. The tax clearance for a final payment must have been issued within thirty days of the date the invoice is submitted to DHHL.

The Certification of Compliance for Final Payment acknowledges that you maintain a “Certificate of Good Standing” with the Department of Commerce and Consumer Affairs. A sample of the Certification of Compliance is attached as Exhibit C.

## V. REPORTS

### Progress Reports

To help in the monitoring and evaluation of funded projects, DHHL requires all grantees to submit progress reports as aligned to the payment schedule in the GA. Generally, reports are due at each request for payment and as requested by the DHHL. A standard report format is provided for this purpose (see Exhibit D).

The purpose of the progress report is to provide DHHL with updates on the status of grant activities, to compare the proposed accomplishments with what is actually being achieved, and to document that conditions for release of grant funds have been met. The report should provide enough detail that the reader can picture the activities taking place. Projects that involve community gatherings, presentations, or meetings should include a detailed description of the events. This description should include dates, location, purpose, any materials that were used, description of who participated, photos, and the outcome. The grantee should keep a record of the number of people participating in project activities and the number benefiting from the project (whether it’s directly or indirectly). Copies of any materials (e.g. pamphlets, flyers, manuals, educational materials) developed with grant funds should be included with the progress report.

Within 15 working days of receiving the progress report and request for payment, the DHHL will review and approve the report and invoice. If the report has not met the conditions set forth in the GA, the DHHL will contact grantee for follow-up. Payment processing may be put on hold until grantee has completed the progress report to the satisfaction of the DHHL.

### Final Project Report

The final project report serves as the written account of the entire project, an assessment by the grantee of the impact of the project, an explanation of how the project has furthered the grantee’s goals, and an evaluation of the project by participants. The report should be as detailed as possible and include photos and other materials that illustrate what took place. The final report should summarize all of the activities starting from the beginning of the project.



Data on the number of people who participated and/or benefited should be compared to the numbers projected in the proposal. The differences between what was achieved and what was proposed should be described and any discrepancies should be explained. The report should include an evaluation of the project by participants. This can be in the form of quotes, survey results, comment sheets, or other types of feed back that express what the participants have gained from the project.

The report should be submitted within 30 days of the end of the project period. Failure to complete the final report will disqualify the organization from being eligible for future DHHL grant and contract funding until the report is submitted and approved by DHHL.

*All reports should be typed no larger than 12 font on standard letter size paper, printed on one side only, and stapled. No special binding is necessary. Only one copy of each report is required.*

### Financial Status Reports

Financial status reports are due on the same schedule as the progress reports. The purpose of the financial status report is to verify that grant funds are being used in accordance with the approved grant budget. The financial status reports must be submitted on the form provided by DHHL. This form is designed to track the expenditure of grant funds according to the approved budget categories, document funding from other sources, and document in-kind contributions of time and goods and services. Both the current expenditures (up to time of invoice) and the cumulative balances are reported on the form. A final financial report must be included with the final report.

The financial status report form with instructions is provided in Exhibit E. Grantees will receive a copy of this form with their certified GA. They may also request the form in electronic format through e-mail or on a CD.

All project outlays, whether DHHL funds, cash from other sources, or in-kind contributions, that are attributable to the DHHL funded project must be made within the grant period. DHHL funds cannot be used to reimburse expenses prior to the start of the grant period or after the grant period ends. The final financial report should include all expenditures and/or commitments, including the obligation of DHHL funds not yet received.

Grantees must employ a system of accounting that allows them to meet the standards of accounting and record keeping outlined in the section entitled "Project Administration and Expenditure of Funds" of their GA. Grantees must maintain a record of all expenditures of grant funds along with supporting documents such as receipts, invoices, paid bills, payroll records, cancelled checks, and contractual agreements. All project outlays, whether in cash or in-kind or whether financed by DHHL funds, grantee contributions, or a third party, must be verifiable and auditable. Financial records must generate an audit trail (or



history) which can be readily understood by an outside person at a later date. Supporting evidence must verify that all charges made to the project were (1) for approved project activities; and (2) for goods and services provided and used within the specified grant period. Records must show how the value of in-kind contributions was derived.

All project financial records and supporting evidence are subject to audit by DHHL and must be retained by the grantee for three years following the close of the grant period. The grantee should be aware that from time to time DHHL is audited by an outside agency such as the State Legislative Auditor's office or an agency of the federal government. When this occurs, the grantee's records are also subject to audit.

It is recommended that grantees establish a separate checking account and financial records for the DHHL project unless the funds will be received and disbursed by an institution that routinely handles many accounts and has a dedicated accounting staff, or unless the amount of the grant is small and expenditures can easily be tracked through an existing account.

The grantees accounting system should allow them to record expenditures according to the approved grant budget and document the allocation of cash and in-kind contributions pledged in their proposal. This system should summarize expenditures by budget category in order to monitor spending according to budgetary limits. If grant funds are used to purchase airline coupons, the grantee must maintain a log to account for the purchase and use of the coupons, the recipients, reason for travel, and date used.

DHHL realizes the grantee's proposed budget is only an estimate of projected expenses and that during the course of the project there may be a need to adjust the budget categories. Grantees are allowed to request a budget modification at any time during their project. Any variance in expenditures is subject to the terms as described in the GA. Budget modifications should be requested at least four weeks prior to when they are needed. A budget modification request form can be found in Exhibit F. Budget modification will be allowed provided that the scope or objectives of the project are not changed and as long as the total grant award is not exceeded. The grantee must specify the budget items to be affected, the amounts to be transferred, increased or eliminated, and a full explanation and justification for the proposed change.

## VI. DOCUMENTATION OF BENEFIT TO NATIVE HAWAIIANS

Depending on the nature of the project, a grantee may be required to provide documentation verifying that project participants are native Hawaiian as defined by the Hawaiian Homes Commission Act. When this is the case, the grantee will be told how many participants (or what percentage of participants) must be native Hawaiian.



Under the Hawaiian Homes Commission Act, a native Hawaiian is defined as an individual with at least 50% Hawaiian ancestry. It is necessary to trace an individual's ancestry back to the pure Hawaiian ancestor to calculate blood quantum. At minimum, documentation must go back two generations. DHHL provides a form to assist with the documentation (see Exhibit G). The grantee is responsible for initiating the documentation process by requesting the necessary records from the participants who indicate they are native Hawaiian. Whenever possible, DHHL staff will use documentation already on file in our applicant and lessee records to calculate blood quantum. However, the grantee is ultimately responsible for providing the documentation to meet this requirement.

Grantees should initiate the blood quantum documentation process by first determining which of their project participants are a DHHL lessee, applicant, or who consider themselves to be native Hawaiian. This list of individuals should be forwarded to DHHL so that we can verify those who are lessees or applicants. DHHL will provide the grantee with a list of those individuals who satisfy the blood quantum requirement and those who require further documentation.

Exhibit G provides some guidelines for documenting native Hawaiian ancestry. The primary documents that are used are certificates of birth, certificates of Hawaiian birth, and certificates of delayed birth. When these records are not available, secondary documents including marriage certificates, death certificates, family history charts, baptismal records, military records, and affidavits may be used. DHHL will review all the records that are submitted and calculate the blood quantum based on our standards.

The documentation of blood quantum for a grant must not be confused with the verification of native Hawaiian ancestry done for eligibility to receive a DHHL lease award. The calculation of blood quantum for the purposes of participating in a grant funded project is done strictly for that project and does not ensure eligibility in any other DHHL program.

## VII. FURTHER INFORMATION AND EXHIBITS

This manual covers the basic information for complying with DHHL's grant requirements. Following this section are copies of all the exhibits referred to in this manual. Usable forms can be found at [www.hawaiianhomelands.org](http://www.hawaiianhomelands.org) under scholarships and grants. If further information on DHHL's requirements for reporting, fiscal accounting, or grant management is needed, please contact:

Department of Hawaiian Home Lands  
Office of the Chairman \* Community Development Grants Program  
P.O. Box 1879  
Honolulu, Hawai'i 96805  
Phone: (808) 620-9503 Fax: (808) 620-9529





STATE OF HAWAII — DEPARTMENT OF TAXATION  
**INSTRUCTIONS FOR FORM A-6  
TAX CLEARANCE APPLICATION****General Instructions**

- This form is used to obtain a **State Tax Clearance**. (If you are reporting a bulk sale of business assets, you must also complete and submit Form G-8A, Bulk Sales Report.)
- This form may also be used to obtain a **Federal Tax Clearance** for the purpose of liquor licensing or entering into contracts/submitting bids with and/or seeking final payment of contracts from state or county agencies in Hawaii.
- The correct revision of Form A-6 (REV. 1998) must be used. Type or print clearly with a pen. After approval, the front page of the application will be your tax clearance certificate.
- Applications (FORM A-6) are available at Department of Taxation and IRS offices in Hawaii, and may also be requested by calling the Department of Taxation's Forms Request Code-a-Phone on Oahu at (808) 587-7572 or toll free at 1-800-222-7572. This form can be downloaded from the Department of Taxation website (<http://www.hawaii.gov/tax/tax.html>).

**Line-by-line Instructions****Line 1 — Applicant Information**

**Applicant.** — Enter your legal name. The name appearing on your application must match the name on file with the State Department of Taxation, Internal Revenue Service, and, if applicable, the State Department of Commerce and Consumer Affairs.

**Address.** — Enter the address to which correspondence regarding this application for tax clearance should be mailed. In most cases, the address should be that which is on file with the Department of Taxation and/or IRS.

**DBA (Doing Business As)/Trade Name.** — If you have a trade or business name which is different from your legal/registered name, enter that name here.

**Line 2 — Tax Identification Number(s)**

**Hawaii General Excise ID #.** — Enter your 8-digit Hawaii general excise, use, employer's withholding, transient accommodations, and/or rental motor vehicle and tour vehicle surcharge tax identification number. Enter "NONE" if you do not have one.

**Federal Employer ID #.** — Enter your 9-digit Federal employer identification number (FEIN). Enter "NONE" if you do not have one.

**Social Security #.** — If you are an individual/sole proprietor, enter your social security number (SSN).

**Line 3 — Applicant is a/an**

Check the box which best describes your type of entity.

**Line 4 — The Tax Clearance is Required For**

Check the box (es) which correspond to your reason(s) for obtaining the tax clearance. The asterisks ("\*\*") indicate reasons for which a state and federal clearance is required.

**Line 5 — No. of Certified Copies Requested**

Enter the number of certified copies you are requesting. Please retain the original tax clearance certificate. When you require additional copies prior to the expiration date of the tax clearance certificate, submit the original certificate with a request for the number of copies required. Each copy will bear an original green certified copy stamp.

**Line 6 — Signature**

**Print Name.** — Enter the name of the person signing the application.

**Signature.** — The application must be signed by an individual/sole proprietor/owner, corporate officer (president, vice-president, secretary, treasurer, etc.) or general partner. An employee of your company or authorized agent may sign the application if he/she possesses a valid Power-of-Attorney. Power-of-Attorney forms are available at the Department of Taxation (Form N-848) and Internal Revenue Service (Form 8821 or Form 2848) as indicated on page 1 of the application. Unsigned applications will be returned.

**Print Specific Title/Date/Telephone/Fax.** — Enter the title of the person signing the application, date the application is signed, and the telephone/fax number which the Department of Taxation or IRS can call during business hours should any questions arise while processing the application for tax clearance.

**Line 7 — City, County, or State Government Contract**

Indicate whether you are submitting a bid for a contract, entering into a contract, completing a contract, and/or waiting for final payment on a contract.

**Line 8 — Liquor Licensing**

For liquor licensing purposes, indicate whether you are applying for an initial liquor license, renewing your current liquor license, transferring a liquor license, or applying for a one time special event license.

**Please Note:** If you are renewing your liquor license or transferring the business to another entity (or person), the federal tax clearance requires compliance with the Bureau of Alcohol, Tobacco, and Firearms (ATF).

**Line 9 — Contractor Licensing**

Indicate whether you are applying for your initial contractor's license or renewing your current license.

**Line 10 — State Residency**

Enter the date you arrived in the State of Hawaii if your reason for applying is residency status.

**Line 11 — Accounting Period**

If you file your tax returns on a calendar year basis (1/1 — 12/31), check the first box. If you file your tax returns on a fiscal year basis other than a calendar year, check the second box, and enter the month and day your fiscal year ends. For example, a corporation whose tax year is July 31<sup>st</sup> through June 30<sup>th</sup> would write 6/30 on the line provided.

**Line 12 — Tax Exempt Organization**

Tax exempt organizations must enter the Internal Revenue Code Section that applies to your exempt status.

**Line 13 — Corporation**

Subsidiaries of a corporation must enter the parent's corporate name and federal employer identification number on the line provided.

**Line 14 — Individual**

If you are an individual/sole proprietor who is married, enter your spouse's name and social security number on the lines provided.

**Line 15 — If You Do Not Have a General Excise Tax License and Require a Tax Clearance for a Government Contract**

If you do not have a general excise tax license and require a tax clearance for a government contract, you must complete this section. Contact the State Department of Taxation if you have additional questions.

**Line 16 — Filing the Application for Tax Clearance**

Applications may be submitted either in person or by mail. Mailing addresses for the State Department of Taxation district offices and the Internal Revenue Service are provided on page 2 of the application.

A "mailed-in" tax clearance application generally takes 10 - 15 business days to process.

If all required returns have been filed and all required taxes, penalties, and interest have been paid, a "walked-in" tax clearance will generally be processed the same business day on Oahu only.



STATE OF HAWAII — DEPARTMENT OF TAXATION  
**TAX CLEARANCE APPLICATION**  
PLEASE TYPE OR PRINT CLEARLY

**1. APPLICANT INFORMATION:**

Applicant \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/  
Zip Code \_\_\_\_\_  
DBA/  
Trade Name \_\_\_\_\_

**2. TAX IDENTIFICATION NUMBER(S):**

HAWAII GENERAL EXCISE ID # \_\_\_\_\_  
FEDERAL EMPLOYER ID # \_\_\_\_\_  
SOCIAL SECURITY # \_\_\_\_\_

**3. APPLICANT IS A/AN: (CHECK ONLY ONE BOX)**

- CORPORATION                       S CORPORATION                       TAX EXEMPT ORGANIZATION  
 INDIVIDUAL                           PARTNERSHIP                           ESTATE                       TRUST  
 LIMITED LIABILITY COMPANY       LIMITED LIABILITY PARTNERSHIP

**4. THE TAX CLEARANCE IS REQUIRED FOR:**

- CITY, COUNTY, OR STATE GOVERNMENT CONTRACT IN HAWAII \*       LIQUOR LICENSE \*  
 REAL ESTATE LICENSE                       CONTRACTOR LICENSE                       BULK SALES  
 FINANCIAL CLOSING                           PROGRESS PAYMENT                           PERSONAL  
 HAWAII STATE RESIDENCY                       FEDERAL CONTRACT                           LOAN  
 SUBCONTRACT                                   OTHER \_\_\_\_\_

\*IRS APPROVAL STAMP IS FOR PURPOSES INDICATED BY ASTERISK.

5. **NO. OF CERTIFIED COPIES REQUESTED:**

**6. SIGNATURE:**

\_\_\_\_\_  
PRINT NAME    PRINT SPECIFIC TITLE: Corporate Officer, General Partner, Individual (Sole Proprietor)  
\_\_\_\_\_  
SIGNATURE    DATE                      TELEPHONE                      FAX

**POWER OF ATTORNEY.** If submitted by someone other than a Corporate Officer, General Partner, or Individual (Sole Proprietor), a power of attorney (State of Hawaii Department of Taxation Form N848) must be submitted with this application. If a Tax Clearance is required from the Internal Revenue Service, IRS Form 8821, or IRS Form 2848 is also required. Applications submitted without proper authorization will be sent to the address of record with the taxing authority. **UNSIGNED APPLICATIONS WILL NOT BE PROCESSED.**

PLEASE TYPE OR PRINT CLEARLY — THE FRONT PAGE OF THIS APPLICATION BECOMES THE CERTIFICATE UPON APPROVAL.

**SEE PAGE 2 ON REVERSE & INSTRUCTIONS.** Failure to provide required information on page 2 of this application or as required in the separate instructions to this application will result in a denial of the Tax Clearance request.

FOR OFFICE USE ONLY
BUSINESS START DATE IN HAWAII IF APPLICABLE / /
HAWAII RETURNS FILED IF APPLICABLE 19__ 19__ 19__
STATE APPROVAL STAMP
*IRS APPROVAL STAMP
CERTIFIED COPY STAMP



7. CITY, COUNTY, OR STATE GOVERNMENT CONTRACT:  Bid/Entering Into a Contract  Completion/Final Payment
8. LIQUOR LICENSING:  Initial  Renewal  Transfer-Seller  Transfer-Buyer  Special Event
9. CONTRACTOR LICENSING:  Initial  Renewal
10. STATE RESIDENCY: DATE APPLICANT ARRIVED IN HAWAII \_\_\_\_\_
11. ACCOUNTING PERIOD:  Calendar year  Fiscal year ending \_\_\_\_\_  
(MM/DD)
12. TAX EXEMPT ORGANIZATION: Provide the Internal Revenue Code Section that applies to your exemption. \_\_\_\_\_
13. CORPORATION: Parent Corporation Name \_\_\_\_\_ FEIN \_\_\_\_\_
14. INDIVIDUAL: Spouse's Name \_\_\_\_\_ SSN \_\_\_\_\_
15. IF YOU DO NOT HAVE A GENERAL EXCISE TAX LICENSE AND REQUIRE A TAX CLEARANCE FOR A GOVERNMENT CONTRACT:
- A) Has your firm had any business income in Hawaii prior to the Bid?  YES  NO
- B) Does your firm have an office, inventory, property, employees, or other representatives in the State of Hawaii?  YES  NO
- C) Has your firm provided any services within the State of Hawaii?  YES  NO

16. FILING THE APPLICATION FOR TAX CLEARANCE:

Mail the completed applications to the Department of Taxation office which issued your General Excise Number. Applications which require an Internal Revenue Service Tax Clearance will be forwarded to the Internal Revenue Service after processing is completed by the Department of Taxation.

State Dept. of Taxation  
OAHU DISTRICT OFFICE  
P.O. BOX 259  
HONOLULU, HI 96809-0259  
TELEPHONE NO. (808) 587-4242  
TOLL FREE 1-800-222-7572  
or  
830 PUNCHBOWL STREET  
HONOLULU, HI 96813-5045

State Dept. of Taxation  
MAUI DISTRICT OFFICE  
P.O. BOX 1169  
WAILUKU, HI 96793  
TELEPHONE NO. (808) 984-8500  
or  
54 HIGH STREET  
WAILUKU, HI 96793-2126

State Dept. of Taxation  
HAWAII DISTRICT OFFICE  
P.O. BOX 833  
HILO, HI 96721-8033  
TELEPHONE NO. (808) 974-6321  
or  
75 AUPUNI STREET  
HILO, HI 96720-4253

State Dept. of Taxation  
KAUAI DISTRICT OFFICE  
3060 EIWA STREET, RM. 105  
LIHUE, HI 96766-1899  
TELEPHONE NO. (808) 274-3456

Internal Revenue Service  
COLLECTION DIVISION - TC  
300 ALA MOANA BLVD., #50080  
HONOLULU, HI 96850-4922  
TELEPHONE NO. (808) 541-1160

Applications are available at Department of Taxation and IRS offices in Hawaii, and may also be requested by calling the Department of Taxation's Forms Request Code-a-Phone on Oahu at (808) 587-7572 or toll-free at 1-800-222-7572. The form A-6 can be downloaded from the Department of Taxation website (<http://www.hawaii.gov/tax/tax.html>).

----- FOR OFFICE USE ONLY -----

TYPE OF TAX	TAX RETURNS FILED STATUS	Clerk's Initials	ITEMS RECEIVED
INCOME			
GENERAL EXCISE/USE			
HAWAII WITHHOLDING			
TRANSIENT ACCOMMODATIONS			
RENTAL MOTOR /TOUR VEHICLE			
UNEMPLOYMENT INSURANCE			
OTHER TAXES			



**CERTIFICATION OF COMPLIANCE FOR FINAL PAYMENT**  
(Reference §3-122-112, HAR)

**Reference:** \_\_\_\_\_  
(Contract Number) (IFB/RFP Number)

\_\_\_\_\_ affirms it is in  
(Company Name)  
compliance with all laws, as applicable, governing doing business in the State of Hawaii to include the following:

- 1. Chapter 383, HRS, Hawaii Employment Security Law – Unemployment Insurance;
- 2. Chapter 386, HRS, Worker’s Compensation Law;
- 3. Chapter 392, HRS, Temporary Disability Insurance;
- 4. Chapter 393, HRS, Prepaid Health Care Act; and

maintains a “Certificate of Good Standing” from the Department of Commerce and Consumer Affairs, Business Registration Division.

Moreover, \_\_\_\_\_  
(Company Name)  
acknowledges that making a false statement shall cause its suspension and may cause its debarment from future awards of contracts.

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_



## **Community Development Grants**

### **Guidelines for**

### **Progress Reports, Financial Reports, and Verification of Native Hawaiian Ancestry**

As a condition of your grant award, you are required to submit progress and financial reports on a regular basis. Your grant agreement specifies the due dates for these reports. These reports are used to monitor the progress of your project, confirm that funds are being used according to the purposes described in the grant agreement, and to measure the impact of your program (and our funds) on the native Hawaiian community. Periodic reports on the status of our grants are made to the Hawaiian Homes Commission using the information you provide.

Progress report forms and financial status report forms are provided by DHHL. You are required to submit documentation of expenditures along with your financial status report. Acceptable documentation includes receipts, cancelled checks, and signed expenditure reimbursement verification forms.

Depending on the nature of your project, you may also be required to provide documentation verifying that the participants in your program are native Hawaiian as defined by the Hawaiian Homes Commission Act. You will be given a form to assist with the documentation. To calculate blood quantum it is necessary to go back to a full Hawaiian ancestor. At minimum, you will have to go back two generations. Whenever possible, DHHL staff will use documentation already on file. However, you are ultimately responsible for providing the documentation to meet this requirement.

Any questions about reporting requirements or documentation should be directed to the Office of the Chairman, Community Development Grants Program at 808.620.9503.





# Community Development Grants

## Progress Report

Grantee: \_\_\_\_\_

DHHL Grant Agreement No. \_\_\_\_\_ Grant Amount: \_\_\_\_\_

Period Covered by This Report: \_\_\_\_\_ to \_\_\_\_\_

Is this the final report? \_\_\_\_\_ yes \_\_\_\_\_ no

**Instructions:** Provide a response to each of the items below. Make your responses as detailed as necessary. Responses must be typed and may be submitted in a separate document.

1. Describe the purpose of your project.
2. Provide a detailed description of the activities you have conducted during this reporting period. Attach any reports, brochures, flyers, and education materials, etc. that you have produced for the project.
3. Provide a description and tally of the participants in your project. Be sure to note the number of native Hawaiian participants.
4. Describe what your project has accomplished so far. Your accomplishments should be based on the goals and objectives in your proposal.
5. Describe any problems that have prevented you from successfully carrying out your project.





## Community Development Grants Financial Report

Grantee: \_\_\_\_\_  
 DHHL Grant Agreement No. \_\_\_\_\_ Grant Amount: \_\_\_\_\_  
 Period Covered by This Report: \_\_\_\_\_ to \_\_\_\_\_

**Part I: Status of DHHL Funds**

Budget Item (a)	Budgeted Amount (b)	Actual for this Period (c)	Actual to Date (d)	Balance Available (e)
<b>TOTAL</b>				

**Instructions:**

- Column A – List all budget categories from your approved budget
- Column B – Enter the amount from your approved budget
- Column C – Enter all expenses paid during report period by budget category. Attach an itemized list of expenditures in each category and receipts.
- Column D – Column C plus the amount in Column D in your previous report
- Column E – Column B minus Column D

Cash on hand at beginning of period \_\_\_\_\_  
 (Same amount as the cash on hand at the end of period in your previous report)

Funds received during this period                   +           \_\_\_\_\_

Total expenses this period                               -           \_\_\_\_\_

(Amount in Column C above)

Total cash on hand at end of period                   =           \_\_\_\_\_



**Part II: Status of Matching and In-Kind Contributions**

Matching Funds from Other Sources

(state whether the funds have been received, committed, or requested)

Source of Matching Funds	Amount	Status

In-Kind Contributions

Volunteer Services:

No. of Hours (this period) \_\_\_\_\_ No. of Hours (cumulative) \_\_\_\_\_

Estimated Value (this period) \_\_\_\_\_ Estimated Value (cumulative) \_\_\_\_\_

Description of Volunteer Activities:

Other Donations During this Period

(Covers such things as supplies, equipment, space, professional services)

Description	Estimated Value

Cumulative Value of Other Donations (this period plus previous periods) \_\_\_\_\_

Report submitted by: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Date





## Community Development Grants Budget Modification Request

Grantee: \_\_\_\_\_

DHHL Grant Agreement No. \_\_\_\_\_ Grant Amount: \_\_\_\_\_

**Part I: Modification Requested**

Budget Item (a)	Original Budget Amount (b)	Current Balance of Funds (c)	New Budgeted Amount (d)
TOTAL			

**Instructions:**

- Column A – List all budget categories from your currently approved budget (e.g. personnel, travel, etc.)
- Column B – List the amount you currently have budgeted for each category.
- Column C – Enter the amount of funds remaining for each of your currently approved budget categories.
- Column D – Enter the new amount you want allocated in each budget category. Keep in mind that this is the total amount you want allocated for each category including the funds that have already been spent. If you are adding new budget categories include these in the rows after the items from your currently approved budget.

**Part II: Reason for Budget Modification**

---



---



---



---

Request submitted by: \_\_\_\_\_  
Signature
Date



# EXHIBIT G

DEPARTMENT OF HAWAIIAN HOME LANDS  
KUBU O HAWAII (OHEL Form 813 Rev. 04/07)

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Applicant: \_\_\_\_\_

1	System: Agricultural (Lease) Development				
2	SPO: [redacted] SPP: [redacted] SCL: [redacted]	3	SPO: [redacted] SPP: [redacted] SCL: [redacted]	4	SPO: [redacted] SPP: [redacted] SCL: [redacted]
5	SPO: [redacted] SPP: [redacted] SCL: [redacted]	6	SPO: [redacted] SPP: [redacted] SCL: [redacted]	7	SPO: [redacted] SPP: [redacted] SCL: [redacted]
8	SPO: [redacted] SPP: [redacted] SCL: [redacted]	9	SPO: [redacted] SPP: [redacted] SCL: [redacted]	10	SPO: [redacted] SPP: [redacted] SCL: [redacted]
11	SPO: [redacted] SPP: [redacted] SCL: [redacted]	12	SPO: [redacted] SPP: [redacted] SCL: [redacted]	13	SPO: [redacted] SPP: [redacted] SCL: [redacted]
14	SPO: [redacted] SPP: [redacted] SCL: [redacted]	15	SPO: [redacted] SPP: [redacted] SCL: [redacted]	16	SPO: [redacted] SPP: [redacted] SCL: [redacted]
17	SPO: [redacted] SPP: [redacted] SCL: [redacted]	18	SPO: [redacted] SPP: [redacted] SCL: [redacted]	19	SPO: [redacted] SPP: [redacted] SCL: [redacted]
20	SPO: [redacted] SPP: [redacted] SCL: [redacted]	21	SPO: [redacted] SPP: [redacted] SCL: [redacted]	22	SPO: [redacted] SPP: [redacted] SCL: [redacted]
23	SPO: [redacted] SPP: [redacted] SCL: [redacted]	24	SPO: [redacted] SPP: [redacted] SCL: [redacted]	25	SPO: [redacted] SPP: [redacted] SCL: [redacted]
26	SPO: [redacted] SPP: [redacted] SCL: [redacted]	27	SPO: [redacted] SPP: [redacted] SCL: [redacted]	28	SPO: [redacted] SPP: [redacted] SCL: [redacted]
29	SPO: [redacted] SPP: [redacted] SCL: [redacted]	30	SPO: [redacted] SPP: [redacted] SCL: [redacted]	31	SPO: [redacted] SPP: [redacted] SCL: [redacted]
32	SPO: [redacted] SPP: [redacted] SCL: [redacted]	33	SPO: [redacted] SPP: [redacted] SCL: [redacted]	34	SPO: [redacted] SPP: [redacted] SCL: [redacted]
35	SPO: [redacted] SPP: [redacted] SCL: [redacted]	36	SPO: [redacted] SPP: [redacted] SCL: [redacted]	37	SPO: [redacted] SPP: [redacted] SCL: [redacted]
38	SPO: [redacted] SPP: [redacted] SCL: [redacted]	39	SPO: [redacted] SPP: [redacted] SCL: [redacted]	40	SPO: [redacted] SPP: [redacted] SCL: [redacted]



# Basic Guidelines for Documenting 50% Hawaiian Ancestry

## *Primary Documents*

The primary documents used to show you are a qualified native Hawaiian are:

- A certified copy of **Certificate of Birth**;
- A certified copy of **Certificate of Hawaiian Birth**, including testimonies; or
- A certified copy of **Certificate of Delayed Birth**.

You will need the certified birth certificates for:

- Yourself;
- Your biological father; and
- Your biological mother.

The state Department of Health (DOH), Vital Records Section, records documents by island and district (geographically) and by the date of the event (chronologically).

If your biological parents' documents do not clearly prove that you have at least 50 percent Hawaiian ancestry, you will also need certified birth certificates for:

- Your biological father's parents; and
- Your biological mother's parents.



*Example of the PREFERRED birth certificate:*

*Certificate of Live Birth*

STATE OF HAWAII  
DEPARTMENT OF HEALTH  
RESEARCH AND STATISTICS OFFICE

**CERTIFICATE OF LIVE BIRTH**

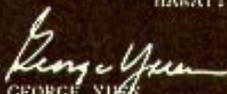
FILE NUMBER **151**

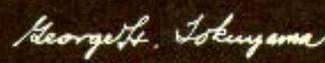
1. CHILD'S FIRST NAME			MIDDLE NAME	LAST NAME	2a. DATE OF BIRTH (MONTH DAY YEAR)	2b. HOUR
3. SEX	4a. THIS BIRTH—SINGLE TWIN TRIPLET ETC. (SPECIFY)	4b. IF NOT SINGLE BIRTH—BORN FIRST SECOND THIRD (SPECIFY)		5a. COUNTY OF BIRTH	ISLAND	
5b. CITY, TOWN OR LOCATION OF BIRTH		5c. INSIDE CITY LIMITS (SPECIFY YES OR NO)	5d. HOSPITAL—NAME (IF NOT IN HOSPITAL GIVE STREET AND ALMEEK)			
6a. MOTHER—FIRST NAME		MIDDLE NAME	MAIDEN NAME	5e. AGE (AT TIME OF THIS BIRTH)	6c. STATE OF BIRTH (IF NOT IN U.S. NAME COUNTRY)	
7a. RESIDENCE STATE	7b. COUNTY	7c. CITY, TOWN OR LOCATION	7d. INSIDE CITY LIMITS (SPECIFY YES OR NO)	7e. NUMBER AND STREET		
7f. MOTHER'S MAILING ADDRESS		STREET OR R.F.D. NO.	CITY OR TOWN	STATE	ZIP	
8a. FATHER—FIRST NAME			MIDDLE NAME	LAST NAME	8e. AGE (AT TIME OF THIS BIRTH)	8c. STATE OF BIRTH (IF NOT IN U.S. NAME COUNTRY)
9a. INFORMANT—SIGNATURE I certify that the stated information is true and correct to the best of my knowledge.				9b. RELATION TO CHILD	9d. IS FATHER AN ACTIVE MEMBER OF U.S. ARMED FORCES? (YES OR NO)	
10a. CERTIFIER—NAME (TYPE OR PRINT)				10c. ATTENDANT—M.D. D.O. MIDWIFE OTHER (SPECIFY)		10b. DATE SIGNED (MONTH DAY YEAR)
10a. CERTIFIER—SIGNATURE I certify that the above named child was born alive at the place and time and on the date stated above.				10c. ATTENDANT—M.D. D.O. MIDWIFE OTHER (SPECIFY)		10b. DATE SIGNED (MONTH DAY YEAR)
11a. REGISTRAR—SIGNATURE			11b. DATE RECEIVED BY LOCAL REGISTRAR		11c. DATE ACCEPTED BY STATE	
EVIDENCE FOR DELAYED FILING OR ALTERATION						

SAMPLE

Race of Father: Japanese-Caucasian  
Race of Mother: Hawaiian-Caucasian-Chinese

THIS CERTIFIES THAT THE ABOVE IS A TRUE AND CORRECT COPY OF THE ORIGINAL RECORD ON FILE IN THE RESEARCH AND STATISTICS OFFICE  
HAWAII STATE DEPARTMENT OF HEALTH

  
 GEORGE YUEN  
 Director of Health

  
 GEORGE H. TOKUYAMA  
 State Registrar

Date



*Example of the computer printout of a birth certificate:*

*Certificate of Live Birth*

CERTIFICATION OF LIVE BIRTH

STATE OF HAWAII  
HONOLULU

DEPARTMENT OF HEALTH  
HAWAII U.S.A.

CERTIFICATE NO. 151

CHILD'S NAME

DATE OF BIRTH      HOUR OF BIRTH      SEX

CITY, TOWN OR LOCATION OF BIRTH      ISLAND OF BIRTH      COUNTY OF BIRTH

MOTHER'S MAIDEN NAME

MOTHER'S RACE

FATHER'S NAME

FATHER'S RACE

DATE RECEIVED BY LOCAL REGISTRAR

DATE COPY WAS ISSUED

I CERTIFY THIS IS A TRUE COPY OR  
ABSTRACT OF THE RECORD ON FILE IN  
THE HAWAII STATE DEPARTMENT OF HEALTH

Alvin T. Onoka, Ph.D.  
STATE REGISTRAR

THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND • NOT A WHITE BACKGROUND

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK • HOLD AT AN ANGLE TO VIEW

DHSM 1-1 (Rev. 11/91) LKSDH

This copy serves as prima facie evidence of the fact of birth in any court proceeding. [HRS 330-13(b), 330-10]

ANY ALTERATIONS INVALIDATE THIS CERTIFICATE

Although the *Certification of Live Birth* (a computer-generated printout, is acceptable as a primary document, it does require further verification and documentation. Therefore, DHHL prefers that you submit a certified copy of the original *Certificate of Live Birth*, which is either black or green. When requesting a certified copy of your birth certificate from the Vital Records



section of DOH, let the clerk know you are requesting it for DHHL purposes, and that you need a copy of the original *Certificate of Live Birth* and not the computer printout.

Please note that DOH no longer offers same day service. If you plan on picking up your certified DOH documents(s), you should allow at least 10 working days for DOH to process your request(s), OR four to six weeks if you want your certified certificate(s) mailed to you.

In event the Vital records Section does not have a birth certificate for any of your parents or grandparents, you need to get a "No record" certification from DOH. "No record" certification means after searching its records, DOH cannot find the requested birth certificates.

If you are adopted, your biological birth record is probably sealed. In this instance, DHL staff may be able to assist you in getting the ethnicity of your biological parents. Additionally, depending on your particular circumstance the Family Court may be able to help you get the information you need. If your adoption occurred in the State of Hawai'i, you may be able to get a copy of your original birth certificate. Access to out of state adoption records, however, vary according to the respective jurisdiction.

### ***Secondary Documents***

There are times when birth certificates for yourself and/or your parents or grandparents are not available and you have gotten "no record" certifications from DOH. DHHL may accept secondary documents, which assist in establishing family ties or blood quantum in place of primary documents.

The following are some of the secondary documents, which may be used. This list is in preferred order of priority:

- Certified marriage certificates for your biological parents, grandparents, etc. (If these are not available, you will need a "No-record" certification for DOH);
- Certified death certificates for your biological parents, grandparents, etc. (If these are not available, you will need a "No-record" certification for DOH);
- Family history charts and documents such as marriage, divorce and death records from the State of Hawai'i Archives, state courts, public libraries or U.S. Census records;
- Official baptism records from your church or other church documents showing your race or the race of your ancestors;
- Official records from the files of military services, schools or hospital;



- Employment records;
- Written statements from your physician or, in the case of a relative's death, a written statement from the mortuary which handled the burial;
- Newspaper clippings from Obituaries and Vital Statistics sections; and
- Affidavits, meaning sworn and notarized statements, from knowledgeable persons who can verify an individual's ancestral claims. These would primarily be from parents, grandparents and other relatives.

### ***Birth Certificates (Adoption)***

If you are adopted, you must establish proof of your native Hawaiian ancestry through **biological** parents, not your adoptive parents. In the past Family Court records regarding adoptions have been sealed. Under current Hawai'i state law, however, there are procedures by which an adopted individual may obtain information contained in the sealed records. (Title 31, Chapter 578, Section 578-14.5 and 578.15, Hawaii Revised Statutes)

### ***Inconclusive Documents***

Sometimes an applicant may be confused by DHHL's request for more documentation. Usually, if a request is made for more documentation, it is because a question regarding a person's application or genealogy has been raised. For example, the document presented may refer to the applicant as "Part-Hawaiian." Often an applicant will interpret statement like this to mean the individual is 50 percent Hawaiian. In fact, because the percentage of Hawaiian is not specified, additional documentation will be required to identify the full-blooded Hawaiian ancestor(s). Once this ancestor(s) is identified, the blood quantum amount is brought forward to current generation, dividing the blood quantum amount in half with each new generation. The amount of Hawaiian blood an applicant has is identified and documented through this process.

### ***Variation in Names or Single Names***

If a document shows a variation in names, such as the difference between a name on a birth certificate and a marriage certificate, more documentation will be requested to explain the difference. This also holds true if the document in question shows only a surname or a single name.

