

## 2.013 Signature and Document Approval Requirements

### I. Original/Copy Document Requirements

- A. RCUH permits the use of scanned or faxed copies of documents and signatures when processing procurement and disbursement transactions; this includes the comprehensive procurement and disbursement file that must be kept by the individual fiscal offices.
- B. Exceptions:
1. Individual fiscal offices may have more stringent documentation and signature requirements. Please check with your respective fiscal office for guidance on any internal policies/procedures.
  2. If a tax treaty is being claimed to exclude tax withholding from a payment to an *individual for services*, an original signed IRS Form 8233 is required. Refer to [Policy 2.007 Tax Treatment of Compensation \(Services, Rents, and Royalties\)](#) and [Policy 2.012 Requirements When Paying Foreign Persons](#).
  3. If IRS accountable plan rules are being applied to exclude expense reimbursements from the income of a payee (employee or non-employee), original receipts are required. Refer to [Policy 2.601 RCUH Employee Travel](#) and [Policy 2.008 Tax Treatment of Business Expenses \(Service-Related\)](#).
  4. Original copies of notarized documents must be kept on file by the individual fiscal offices.

### II. Permitted Signature Type, Signatory Sequence, and Signature Delegation

- A. On forms and legal documents that require a signature, the following signature types are acceptable:
1. A manual signature (i.e., a signature that is handwritten onto a hardcopy document), whether scanned, faxed, or submitted in original form; and
  2. An electronic signature obtained using the State of Hawai'i eSign service. Contact your fiscal office for guidance on any specific procedures they may have for the acceptance and use of eSign. Fiscal Administrators may request eSign accounts for individual project staff who will be *routing* documents for signature, by emailing [rcuh@rcuh.com](mailto:rcuh@rcuh.com).

- i. For documents initiated/routed by vendors (or other external parties), DocuSign is also acceptable.

**B. Signatory Sequence** – All documents requiring RCUH’s signature should be signed by both the PI (or designee) and vendor/contractor before routing to RCUH. RCUH will be the last signatory to ensure the documents are properly and fully executed.

**C. Signature Delegation** – All signing authority delegations must be kept on file by the respective project/fiscal office. When signing for the delegator, the delegatee shall sign his/her own name, and note that it is “for” the delegator. A delegatee is not permitted to sign the delegator’s name.

**III. Approval and Signature Authority**

**A. All Transactions** – All transactions processed through RCUH must be authorized by the PI or designee, and reviewed and approved by the DUO or FA prior to submission to RCUH. Transactions below \$25,000 are approved once the DUO or FA approves the transaction. Transactions \$25,000 and above are sent electronically to RCUH for review upon the DUO’s or FA’s approval, with the exception of Purchase Order (PO) payments, which are approved once the DUO or FA approves. For PO encumbrances, after the PO is electronically approved by RCUH, the DUO or FA is authorized to print and sign the hard copy PO on behalf of RCUH.

	<u>Approval Authority</u> <sup>1</sup>		<u>Signature Authority</u> <sup>2</sup>	
Transaction Amount	UH Service Order	Direct Project	UH Service Order	Direct Project
Less than \$25,000	DUO or FA	FA	DUO or FA	FA
\$25,000 - \$99,999	DUO or FA <sup>3</sup>	FA	RCUH Procurement & Disbursing Manager	RCUH Procurement & Disbursing Manager
\$100,000 or more	DUO or FA <sup>3</sup>	FA	RCUH Executive Director	RCUH Executive Director

<sup>1</sup> Approval Authority: The authorized representative certifying: (1) that the transaction is an allowable, allocable, and reasonable charge to the project, and (2) that the transaction is made in accordance with all applicable rules, regulations, circulars, and policies.

<sup>2</sup> Signature Authority: The person authorized to sign and issue the transaction.

<sup>3</sup> The responsible Program Head/Dean/Director may elect to review transactions \$25,000 and greater.

**B. Contracts – DUOs and FAs are authorized to sign and distribute an Agreement for Services related to POs under \$25,000 on all accounts that are service ordered to RCUH, including those for revolving funds and specialized service facilities. This authorization is applicable as long as the language from RCUH’s standard Agreement for Services template is not altered in any way. If the language from RCUH’s template is altered, it must be reviewed and executed by RCUH regardless of the dollar amount. If a contract under \$25,000 was generated by another entity, DUOs and FAs are authorized to amend (if required), sign and distribute the contract pursuant to [Policy 2.203 Vendor Terms and Conditions](#).**

Contract Type	Contract Amount	Approval Authority <sup>1</sup>		Signature Authority <sup>2</sup>	
		UH Service Order	Direct Project	UH Service Order	Direct Project
RCUH Contract Template, No Changes	Less than \$25,000	DUO or FA	FA	DUO or FA <sup>3</sup>	FA <sup>3</sup>
RCUH Contract Template, No Changes	\$25,000 or more	DUO or FA <sup>5</sup>	FA	RCUH <sup>4</sup>	RCUH <sup>4</sup>
RCUH Contract Template, With Changes	All	DUO or FA <sup>5</sup>	FA	RCUH	RCUH
RCUH Construction or Professional Services Contract	All	DUO or FA <sup>5</sup>	FA	RCUH	RCUH

<b>Non-RCUH Contract</b>	<b>All</b>	DUO or FA <sup>5</sup>	FA	RCUH or DUO/FA <sup>6</sup>	RCUH or DUO/FA <sup>6</sup>
<b>Amendment<sup>7</sup></b>	<b>All</b>	DUO or FA <sup>5</sup>	FA	RCUH	RCUH

<sup>1</sup> Approval Authority: The authorized representative certifying (1) that the transaction is an allowable, allocable, and reasonable charge to the project, and (2) that the transaction is made in accordance with all applicable rules, regulations, circulars, and policies.

<sup>2</sup> Signature Authority: The person authorized to sign and issue the transaction. All non-RCUH contracts require the RCUH Procurement & Disbursing Manager's signature, with the exception of insurance contracts, real property leases, and construction contracts, which require the RCUH Executive Director's signature regardless of dollar amount. All contracts of \$100,000 or more require the RCUH Executive Director's signature. Refer to footnote 6 for exceptions.

<sup>3</sup> The DUO/FA must sign for RCUH on the designated line to ensure that the contract is properly executed, and complete the DUO/FA's name, title, and department.

<sup>4</sup> For Agreements for Services (with no changes to the template) \$25,000 or greater and below \$100,000, RCUH Procurement will authorize the DUO or FA (or Program Head/Dean/Director) to sign on behalf of RCUH after RCUH reviews the contract. If authorized, the DUO/FA must sign for RCUH on the designated line, and complete the DUO/FA's name, title, and department.

<sup>5</sup> The responsible Program Head/Dean/Director may elect to review transactions \$25,000 and greater.

<sup>6</sup> The DUO or FA may sign if permitted pursuant to [Policy 2.203 Vendor Terms and Conditions](#).

<sup>7</sup> Route all amendments to RCUH for review prior to obtaining the PI's and vendor's signature.

#### **IV. Relevant Documents**

[2.002 Definitions](#)

[2.003 Roles and Responsibilities](#)

[2.007 Tax Treatment of Compensation \(Services, Rents, and Royalties\)](#)

[2.008 Tax Treatment of Business Expenses \(Service-Related\)](#)

[2.012 Requirements When Paying Foreign Persons](#)

[2.105 Invitation for Bid \(For the Procurement of Construction\)](#)

[2.209 Construction Contracts](#)

[2.203 Vendor Terms and Conditions](#)

[2.213 Procurement File Documentation](#)

[2.601 RCUH Employee Travel](#)

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