

2.206 Administration of UH ORS Subawards

I. Overview

Effective March 1, 2011, the Office of Research Services (ORS) began issuing and processing new subawards. These subawards are issued under the University of Hawai'i, not RCUH. For more information about the ORS subaward process, see <http://www.ors.hawaii.edu/index.php/start-up-a-manage/project-account-set-up/81-start-up-a-manage/145>.

Subawards issued by ORS still require an electronic RCUH Purchase Order (PO) to be initiated. At a minimum, the PO should reference the UH subaward number, have a copy of the fully executed subaward agreement and applicable supporting documents attached to the electronic PO, and include the following statement: "Subgrant and subcontract to organization directed by the funding agency." The RCUH PO is used to encumber funds and facilitate payment and should not be transmitted to the subrecipient.

A subaward of \$25,000 or more requires a valid tax clearance from the Hawaii Department of Taxation and the US Internal Revenue Service prior to the execution of the subaward and prior to processing a final payment; refer to [Policy 2.302 Tax Clearance \(Certificate of Vendor Compliance\)](#) for details. A tax clearance is not required if the subrecipient is a government agency.

The only exception to processing a subaward through ORS is an amendment to an existing subaward initially issued by RCUH.

Note: If "contract funds" are being used, attach the ORS Form S-3 (Sole Source Justification/Cost Price Reasonableness) to the RCUH requisition.

II. Relevant Documents

[Policy 2.302 Tax Clearance \(Certificate of Vendor Compliance\)](#)

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