

University of Hawai'i Global Sponsored Activities Guide

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Foreword

Conducting sponsored research or other sponsored activities abroad can be a rich and rewarding experience. Aside from advancing knowledge, these activities can foster international cooperation in solving the challenges affecting our increasingly interconnected world.

However, this can be difficult because the laws, customs, and business practices in a foreign country can differ widely from that of the United States of America (US). In addition, there are various US laws affecting interactions with foreign persons or organizations.

These guidelines are meant to assist faculty and staff in identifying common issues that should be addressed in advance of conducting sponsored activities abroad. The goal is to minimize the impact of potential problems to facilitate work under the sponsored project.

Applicability

These guidelines apply to federally funded and non-federally funded sponsored activities conducted in foreign countries.

Special Considerations for Sponsored Activities Conducted Abroad

When developing a proposal or implementing a project, Principal Investigators (PI), Fiscal Administrators (FA), Department Chairs, and Deans/Directors must consider a range of factors beyond those associated with sponsored activities conducted domestically. These factors include, but are not limited to, the following:

- Determination of whether legal registration (and/or registration with other host country authorities) is required
- Collaboration agreements or Memoranda of Understanding (MOUs) with local institutions
- Compliance with local employment and contractor services laws
- Visa and work permit requirements in-country for faculty, staff, and students
- Purchasing logistics
- Effects of currency exchange rates on project budgets
- Local customs and review processes for human subjects review
- Export control laws
- Research Misconduct (see University of Hawai'i, Executive Policy 5.211 at https://manoa.hawaii.edu/ovcr/pdf/research_misconduct_policy.pdf)

National Institutes of Health (NIH) has also identified four areas that require close attention in foreign collaborations:

- Research Misconduct
- Human Research Protections
- Financial Conflicts of Interest
- Financial Management

NIH officials are available to provide technical assistance and expect to have oversight beyond what usually occurs with research conducted solely in the US.

Please consult with the Office of Research Services (ORS) for assistance in preparing and submitting any proposals, grants, and contract applications. PIs are encouraged to refer to the Global Sponsored Activities Guide and to consult with the appropriate UH contacts early in the planning process.

Roles and Responsibilities

As a general rule, roles and responsibilities of PIs, FAs, deans/directors, and central offices are those described below. Roles and responsibilities may differ depending on individual departmental or office set-ups.

Principal Investigators

1. Consult with the appropriate UH offices early in the planning process so that they can assist in minimizing potential delays and issues, including those relating to applicable host country laws and regulations.
2. Ensure compliance with contract terms, applicable laws, and regulations.
3. Ensure compliance with university policies and procedures.
4. If a foreign bank account is necessary, ensure compliance with local laws and existing university requirements.
5. Prepare financial reports in accordance with the requirements of the sponsor.
6. Submit monthly financial reports in English and US dollars to the dean/director detailing revenues, expenses, comparison to budget, and explain significant variances.
7. Report to dean/director any new revenue and/or expense contracts; capital purchases; anticipated need for staffing; new or changes to bank accounts.
8. Consult with dean/director on expectations and outcomes for business.
9. Consult with Information Technology Services (ITS) to ensure proper security applications have been loaded and information is transmitted in a secure manner between the PI and the university. Sensitive and confidential information shall be transmitted in accordance with university security practices.

Fiscal Administrator

1. Assist PI with contacting appropriate UH offices early in the planning process.
2. Assist the PI with ensuring compliance with contract terms and applicable laws and regulations.
3. If a foreign bank account is necessary, assist the PI with ensuring compliance with local laws and existing university requirements.
4. Assist PI with preparing financial reports.
5. Assist PI with reporting to the dean/director any new revenue and/or expense contracts; capital purchases; need for staffing in accordance with policies and procedures; new or changes to bank accounts to dean/director.

Deans/Directors

1. Ensure compliance with contract terms and applicable laws and regulations.
2. If terms of the sponsored agreement pass on the risk of currency exchange losses to the university, set aside funds to cover foreign currency exchange losses.
3. Designate an appropriate financial employee to review monthly financial reports for evidence of new revenue and/or expense contracts; capital purchases; changes in staffing; new or changes to bank accounts; and unusual activity. If these items are identified, the dean/director is responsible for contacting the appropriate university office.
4. Consult with employee on expectations and outcomes.

Central Offices

University of Hawaii:

PIs must perform due diligence to determine the requirements for conducting research activities abroad prior to submitting a proposal for funding to the sponsor of an award. This due diligence must include consulting with the following offices, as appropriate, to ensure the applicable laws are identified and complied with, and that such efforts are reflected in budgets and time schedules.

1. The University's Office of the Vice President for Legal Affairs and University General Counsel (OGC) manages the process of legal registration in foreign countries; assists in assessing legal professional needs; processes lease agreements; assists in the use of the UH brand and name; and can provide assistance on tax considerations and labor laws.
2. The Office of Research Services (ORS) reviews terms and conditions of the awards and the sub award agreements relating to that award before any agreement can be fully executed. ORS also performs sub recipient (foreign or not) monitoring to ensure all the terms and conditions are in compliance.
3. The Financial Management Office (FMO) is responsible for planning, directing and controlling activities related to tax compliance and monitoring, disbursing, and travel reimbursement as needed. The FMO Treasury Office provides advice to all departments of the university with regard to questions related to funding for overseas programs including establishing bank accounts, managing cash collections and disbursements, and financing purchases. The FMO Property and Fund Management Office manages all moveable capital equipment located on each campus of the University of Hawaii and numerous off-campus sites.
4. Office of Human Resources coordinates with ORS for review of personnel related actions as needed.
5. The Office of Capital Improvements (OCI) ensures that leasehold improvements are used in compliance with local building and zoning regulations, and that appropriate and reliable contractors are hired to perform the activity with consideration given to the size and scope of

the proposed work.

6. The Office of Export Controls administers UH and Research Corporation of the University of Hawai'i (RCUH) policies and procedures for compliance with export control laws and regulations, as promulgated by the U.S. Departments of State, Commerce and the Treasury. The Office of Export Controls is responsible for screening exports of controlled technology as well as people and entities, assisting with classification of controlled technology, applying for government approvals, and training UH and RCUH personnel on applicable federal export regulations.
7. The Office of Risk Management provides leadership and implements risk management principles and practices and serves as a system wide resource for risk management related issues.
8. Office of the Vice President for External Affairs and University Relations offers assistance in using the university's name or brand.
9. The Office of the Vice President for Administration oversees human resources, external affairs and university relations, capital improvements, risk management, and procurement and real property management within the university system.
10. The Office of Research Compliance Human Studies Program is responsible for overseeing the protection of the rights, welfare, and dignity of people who participate in research. The program assists, educates, and oversees investigators who conduct research on human participants. Those investigators must submit their research protocol along with an application to an Institutional Review Board (IRB) for approval before their research can begin. The IRB monitors and provides continuing approval throughout a study.
11. The Office of Research Compliance Research Integrity Program educates investigators in the responsible conduct of research and handles allegations of research and scholarly misconduct in accordance with the University of Hawai'i and federal regulations.
12. The Office of Procurement and Real Property Management provides assistance for purchases of goods and services for real property transactions not processed through RCUH.

Research Corporation of the University of Hawaii (RCUH):

1. RCUH Human Resources provides assistance with the hiring and review of employment actions as needed while abroad.
2. After the PI has completed due diligence and planning with the appropriate UH offices to address compliance with host country legal requirements, the RCUH Procurement Office provides assistance to process purchasing and cash advance transactions.

Basic Tips

Prior to going abroad

MAKING ARRANGEMENTS BEFORE YOU LEAVE

Prior to conducting sponsored research abroad, it is important to be sure that all work duties and tasks are completed before the departure date. If bringing equipment or supplies to use while conducting sponsored research abroad, it may be helpful to first consider shipping equipment or supplies well in advance of making any travel arrangements. Using this approach may help to mitigate the cancellation of travel arrangements due to unforeseen issues with foreign customs agencies (i.e. if foreign custom agencies prevent the importation of essential research equipment).

The key to successfully conducting sponsored research abroad lies with building collaborative partnerships within host countries. These overseas collaborative partnerships can be helpful in overcoming red tape and may be useful in assisting in the setting up overseas operations prior to arriving in the country.

In addition to building collaborative partnerships abroad, it is also helpful to work with experienced administrative staff. Experienced administrative staff who are well versed in navigating the labyrinth of paperwork associated with conducting sponsored research abroad will make the preliminary planning process much less stressful. If there is no experienced administrative staff within the department, it may be helpful to consult with experienced administrative staff within your school or college.

CONTACT INFORMATION

Primary contact information (street address, building number, city, phone number) and information for an emergency contact person (name, relationship, phone number) should be shared with your dean/director and human resources office. This will expedite contact with you if necessary.

In addition, it may be useful in an emergency to obtain the appropriate embassy address and phone number.

PERSONAL MATTERS

Health insurance – It is suggested that the employee review the associated health plan to ensure type of coverage for the employee and family while abroad. The employee may need to contact the carrier directly or the Hawai'i Employer-Union Health Benefits Trust Fund (EUTF) to discuss alternatives. The employee may wish to switch health plans due to “Geographic Relocation” or to temporarily cancel the EUTF health plan due to coverage by another health insurance.

In addition, it is suggested that the employee review documents pertaining to their personal affairs including an update to any beneficiary information if necessary.

Transportation benefit – The employee may wish to cancel their parking pass with the Mānoa Parking Office or any bus pass, Handi-Van or vRide benefit with the HR representative, if applicable. Island Flex

Flexible Spending Accounts – If participating in the program, the employee may consider cancelling the plan due to the relocation. The employee may call Comprehensive Financial Planning, Inc. (Island Flex third party administrator) directly.

SUBMITTING PAPERWORK

Work with your FA/AO when submitting any travel requests. In order to easily access project funds and ensure the timely processing of paperwork any travel requests should be submitted approximately two to eight weeks in advance of the departure date. These include request for cash advances.

VISA

If faculty or staff are planning to work abroad, it is important to obtain business VISAs for each country prior to traveling. Conducting research or other scholarly work under a tourist VISA could jeopardize an individual's ability to travel again to that particular country. For more information please contact the Faculty and Scholar Immigration Services office at (808) 956-5030 or visit their website at <http://www.hawaii.edu/fsis/>

The US Department of State maintains a web page with country-specific information. Please refer to the Entry/Exit Requirements for US Citizens section of the country page for a summary of VISA requirements at http://www.travel.state.gov/travel/cis_pa_tw/cis/cis_4965.html

Travel Warnings

If faculty or staff plan to work in a foreign country that is unstable or is under a crisis situation, it is important to check the US Department of State Travel Warnings web page. The US government's ability to assist its citizens might be limited under the circumstances. In addition to checking with the US Department of State, it is important to consult with your dean/director in these situations as the University may deem it too unstable to remain in the country and may direct you to evacuate. The website can be found at <http://travel.state.gov/content/passports/english/alertswarnings.html>

Cash

If faculty or staff plan to travel internationally with cash, it is suggested that the UH Office of Export Controls be contacted for advice concerning regulations governing embargoed and sanctioned countries and parties. For additional contact information, see <http://www.hawaii.edu/offices/export/>

Export Controls

Traveling with sensitive technology controlled by the US Departments of State or Commerce, or travel to certain countries identified by the US Department of Treasury's Office of Foreign Assets Control may require special licenses. The UH Office of Export Controls should be contacted prior to travel to ensure that any necessary licenses are obtained. For additional contact information, see <http://www.hawaii.edu/offices/export/>

While Abroad

Safety

The US Department of State's Smart Traveler Enrollment Program (STEP) program is a free service to allow US citizens and nationals traveling abroad to enroll in important safety conditions and help the US embassy with up to date contact information in case of emergencies. To enroll visit

<https://step.state.gov/step/>

The US Department of State has also compiled International travel information that can be found at

http://www.travel.state.gov/travel/cis_pa_tw/cis_pa_tw_1168.html

They have also compiled a list of safety tips that should consider while traveling abroad. These tips can be found at http://travel.state.gov/travel/tips/safety/safety_1747.html

Overview of Compliance Considerations

University of Hawai'i

Signature Authority

Plss do not have signature authority to execute UH agreements for sponsored support, patents, copyright licenses, biomaterials, equipment loans, materials transfer, or clinical trials. These agreements bind the university to certain obligations and, as such, only the UH President, the Vice President for Research, or their designees may sign on behalf of the university. Requests to execute UH agreements need to be made via their department chair, dean/director, vice chancellor, or chancellor to the appropriate approving authority.

To determine who has the authority to sign on behalf of the university, please visit the following website:

<http://www.ors.hawaii.edu/index.php/apply/proposal-submission-and-review-process/signing-authority>

Use of University of Hawai'i Name and Brand

When using the university's name or brand (or any of its affiliates) in other countries, there are important aspects to consider such as potential legal and tax implications. The Office of the Vice President for Legal Affairs and University General Counsel and the Office of the Vice President for Administration can all offer assistance in using UH's name or brand in association with an overseas project. It is important to contact these offices as soon as possible to prevent delays. Examples of such uses include promotional materials, stationery with a foreign address, identification of local office space, and the granting of use by a third party.

Setting up Operations in a Foreign Country

This section of the guide provides background and guidance for establishing global sponsored activities in a host country such as legal registration, contracts for collaboration, and important tax

considerations. Conducting certain activities in another country may create an unintended taxable presence for the university and require the university to establish a formal presence in that country. This section describes what can be done to avoid creating a taxable presence for the university.

Establishing Legal Status

In order to conduct operations abroad, establishing a legal status is generally an in-country requirement in order to:

- Open a bank account
- Hire local nationals, including through a payroll/HR service provider (but excluding arrangements through an institutional subcontract for research activities). It is recommended that RCUH Human Resources be consulted well in advance of any hiring that may need to occur for the research project, in order to ensure proper planning and compliance with host country legal requirements.
- Lease space

The university's Office of the Vice President for Legal Affairs and University General Counsel (OGC) manages the process of legal registration in foreign countries and will work with PIs and in-country legal counsel to determine the best option for registration. The submission of a Legal Services Request is required in order to request OGC's services. See here: <http://www.hawaii.edu/offices/?office=legal> PIs should be aware that this process is lengthy and requires advance planning to operate legally in foreign locations.

Engagement of International Professional Services

In the course of setting up or managing international projects, it is often necessary or desirable to obtain professional advice or services from lawyers, accountants, payroll providers and other professionals. Please keep in mind that both UH and RCUH have an established procedure for the procurement of professional services (<https://www.hawaii.edu/apis/apm/a8200/proc/A8245.pdf>), in order to ensure consistency and efficiency in the engagement of such services as well as management of their quality and cost. The university will not authorize payment of any fees for professional services unless they have been approved by the appropriate party.

International Agreements

International contracts and agreements may take many forms that include employment agreements, agreements with foreign governments, business contracts, leases, and sub-award contracts. Each of these agreements should clearly set forth the agreed upon terms in order to protect UH's interests, minimize project delays, financial losses, and other consequences of disputes.

International agreements are more complex than domestic contracts because they need to take into account the laws of the country where the contracting partner is located. Further, local laws often require that for contracts to be binding, they must also be in the native language of the country. The PI, the department chair, and/or the dean, may have legal obligations under foreign law. Therefore, it is

important that the Office of Research Services (ORS) review these agreements, especially if they contain financial commitments, to protect both the interests of the program and the reputation of the university and its employees. ORS will seek legal advice from the Office of Vice President for Legal Affairs and University General Counsel if needed.

ORS reviews terms and conditions of the awards and the sub award agreements relating to that award before any agreement can be fully executed. ORS also performs sub recipient (foreign or not) monitoring to ensure all the terms and conditions are in compliance.

ORS coordinates with the Office of Procurement and Real Property Management and the RCUH Procurement office for review of property leases as needed.

ORS coordinates with the Office of Human Resources and the RCUH Human Resources Department for review of employment actions as needed.

Tax Considerations

Taxation and reporting responsibilities in a foreign country are generally determined on the basis of whether an organization has created a Permanent Establishment (PE) in that country (i.e., a taxable presence). Typically a taxable presence is triggered when an organization is engaged in activity in that country that gives rise to revenue. In many situations, the threshold for determining whether an organization's activities create a PE is set forth in a tax treaty entered into between the US and a respective country. While each treaty will have unique language which must be considered, there are general elements of international activities that commonly equate to the presence of a PE. Non-treaty countries, as well as treaty countries, usually look to similar criteria in determining PE such as the following (this list is not intended to be comprehensive and *is provided for illustrative purposes only*):

- Physical office space (leased or otherwise): In many countries, a permanent place of business, such as in an individual's private residence can constitute "physical office space."
- Bank accounts: Opening a bank account in a host country is often viewed as creating a taxable presence.
- Presence of an employment relationship: The determination of the relationship between the University and a particular individual is evaluated in most circumstances according to local (international) law and not US law. Therefore, what may be considered a contractor relationship under US law will not necessarily equate to a contractor relationship in a foreign jurisdiction.

Depending on the country, a PE brings with it a range of responsibilities. These responsibilities could include registering in the country, engaging a representative or agent in the country, creating a separate UH legal entity in the country, regular reporting requirements, and regular tax filings. Carrying out these responsibilities can be burdensome, time-intensive, and costly. Gaining a detailed understanding of the country's compliance requirements, and how they will be funded and met, should be part of the decision-making process when planning any new international activity. Any department considering creating a new project or program overseas should contact the Office of the Vice President for Legal

Affairs and University General Counsel and the Office of the Vice President for Budget and Finance for assistance.

Real Estate

Many programs will find it necessary to lease and/or renovate real estate for their global sponsored activities. Multi-year leases, or in less frequent occurrences, agreements to purchase real property, need to be cleared by university staff to ensure that UH correctly and appropriately:

- Determines the economic cost of the arrangement for evaluation by senior management
- Engages local counsel, as needed
- Complies with local zoning laws; building codes (fire/safety)
- Determines local property taxes
- Obtains appropriate liability and property insurance coverage
- Mitigates the risk of seizure by local government of university assets

The following guidelines primarily apply to multi-year leases or any purchase of real estate.

Once the PI has considered potential locations, market conditions and relevant costs within the targeted country, all lease or purchase agreements and other contracts must be processed through the RCUH Procurement Office and signed by an authorized RCUH signatory. UH and/or RCUH employees should be aware that neither departmental staff nor field staff has the authority to enter into a lease agreement in the university's or in RCUH's name.

To minimize risks and ensure proper liability and property insurance coverage under UH policies as well as to ensure other necessary administrative support, please provide a copy of all signed leases (including short term) to RCUH Procurement Office.

In addition, prior to initiating any leasehold improvements at a new or existing location, the PI should consult with the Office of Capital Improvements to determine how best to complete the proposed work in accordance with university standards and local laws. In order for RCUH to be able to process construction contracts and payments, OCI is required to manage the project.

Hiring Abroad

Hiring employees and consultants to work in other countries requires an understanding of local laws that are often different than those relevant to hiring in Hawai'i or the US. It can be challenging to hire local employees without a local entity while ensuring compliance with local employment and tax laws and adequate payroll support. In addition, proper background and reference checks should be conducted. Furthermore, foreign jurisdictions may have different laws governing the employment relationship. In many cases, it may be preferable to work through a local partner institution, or with an entity authorized to hire employees and fulfill required local employment regulations.

For these reasons, even modest global hiring needs often require expert advice specific to the country, and sometimes city or region, of operation. According to the revised UH policy, A8.200 (<http://www.hawaii.edu/apis/apm/a8200/proc/A8230.pdf>), all units must obtain approval for the

procurement of international professional services, such as legal services. The Office of the Vice President for Legal Affairs and University General Counsel is available to assist units in assessing legal professional service needs. The PI will also need to consult with RCUH Human Resources Department as needed

Foreign Payments & Banking Abroad

UH's Treasury Office provides advice to all departments of the university with regard to questions related to funding for overseas programs including, but not limited to, establishing bank accounts, managing cash collections and disbursements, and financing purchases. They can assist PIs, faculty and travelers by providing information on the most efficient and cost effective access to funds in a foreign country to pay local program expenses and/or travel expenses incurred while traveling for UH business.

Whenever possible, it is recommended that financial planning with the Treasury Office begin at least three to six months prior to the planned incurred expenses.

Cash advances and/or expense reimbursement for international travel should be handled through the UH standard travel expense channels.

Purchasing while Abroad

Operating a research program in a foreign country comes with certain challenges relating to the procurement of goods and services, as standard procurement procedures may not be feasible when:

- The research activity is in a remote location of a foreign country,
- Non-cash payment methods are not the usual business practice, and/or
- Prepayment or payment of cash upon receipt of goods or services is required.

Funding Options for International Programs

Establishing purchasing options in a foreign country may take time, so PIs are encouraged to plan well in advance of their travel.

1. Host-country collaborator or contractor. The PI is encouraged to work collaboratively with a host-country colleague. Using an agreement with a foreign university or institute at the research location to perform all or a portion of the procurement of goods and services on behalf of the program is the most preferable option. Contracting with a local business like a travel agency as a conduit to obtain in-country lodging, transportation, etc. is another suggested method. These entities are familiar with host country laws and business practices. When labor services are needed, the host-country collaborator or contractor can provide workers and, in addition to handling the tax requirements, can provide them with the proper disability insurance, in case an injury occurs.
2. Individual cash advance payment to the PI. While not the preferred method, this method may be used to fund a foreign research activity. An individual cash advance is a temporary source of

funds provided to an individual, usually a PI, to conduct official program business that cannot be paid for using traditional methods (i.e. purchase orders, etc). The individual cash advance is for operational program expenses, unlike an employee travel advance, which is for an employee's personal business expenses. The cash advance is drawn from an internal RCUH account and is not charged to the project account until after reconciliation. For guidance to request a cash advance, refer to RCUH Policies & Procedures, Form 48 - Cash Advance Request Form and Instructions.

Moveable Equipment

The PI of each global sponsored activity must engage UH's Property and Fund Management Office when purchasing movable capital equipment valued at USD \$5,000 or more. Moveable capital equipment is defined as "any individual tangible, non-expendable property with a useful life of more than one year, with an acquisition cost of \$5000 or more, and not permanently attached to a building or a structure".

Additional restrictions may apply to certain controlled information (e.g., technical data, encryption software) as well as controlled physical items (e.g., scientific equipment) regardless of the value. PIs should consult with the UH Export Controls Office regarding such restrictions.

Insurance

It is incumbent on all PI's to properly evaluate the potential risk exposure related to the activity. Due to the diverse laws and customs of foreign countries, international activities may not be covered by the University's existing program of insurance and self-insurance. To address the most common foreign liability and travel issues, the Office of Risk Management can assist the PI in obtaining insurance coverage

Additional insurance requirements may vary based on locations due to local requirements and the type of international activity conducted such as research, clinical work, and/or teaching. Procedures to ensure adequate insurance coverage will vary based on the nature of the activity. Please contact the Office of Risk Management or RCUH Procurement office (as appropriate) for assistance.

Purchase or Lease of Space or Vehicles

Vehicle rental: Please review the Foreign Locations section under Automobile Rental Procedures http://www.hawaii.edu/riskmanagement/insurance/auto_insurance.html on the Office of Risk Management website, which provides guidelines and advice for renting a vehicle to conduct UH business.

Vehicle lease or purchase: Work with a local insurance agent to

- Properly register the vehicle in that location in accordance with local regulations.
- Purchase the compulsory automobile liability insurance mandated in that location. Include insurance covering physical damage to the vehicle.

Any vehicle purchased or leased internationally is required to have its primary insurance coverage purchased locally; this insurance must be arranged by the department owning the vehicle. The local coverage should include the appropriate liability limits required by that location, as well as collision and comprehensive coverage with deductibles that the department can absorb.

Purchase or lease of space: Any department intending to purchase or lease space internationally should send drafts of purchase or lease documents to the RCUH Procurement Office for review.

New OMB Uniform Guidance Implications

The Office of Management and Budget's (OMB) new Uniform Guidance (UG) provides regulations for the administration of federally funded foreign projects. Highlighted below are some of the more significant UG changes.

Foreign Value Added Taxes

Foreign Value Added Taxes (VAT) is a form of consumption tax that a buyer remits on the purchase of an item or service in the host country. In the new UG, foreign VAT "charged for the purchase of goods or services that a non-Federal entity is legally required to pay in country is an allowable expense under Federal awards". Different sponsors may interpret "legal" obligation to pay VAT differently.

Relevant UG Section(s): 200.470

Exchange Rates

In the area of fluctuation of currency exchange rates, the UG allows for "cost increases for fluctuations in exchange rates" but it is subject to the availability of funding and requires prior approval from the sponsor. Approval of exchange rate fluctuations is only required when the change results in the need for additional funding or the fluctuations cause a significant reduction in the scope of the project.

Relevant UG Section(s): 200.440

Housing Allowances and Personal Living Expenses

The UG maintains the general prohibition on goods and services for personal use. However, if the cost of housing, housing allowances, and personal living expenses can be justified as a direct allocation to a federal project, these costs may be allowed with express written approval. In addition, institutional policy should specify if these cost are allowable.

Relevant UG Section(s): 200.445

Relocation Costs

In the new UG, "relocation" is considered as a standalone cost principle, and as part of the recruitment cost principle. Relocation costs incident to recruitment of new employees continue to be allowed to the extent that such costs are allowed with institution's recruitment program. Relocation costs related to "permanent change of duty" must follow an "established written policy".

In addition to relocation costs, the new UG allows for short-term travel visas to be considered as an allowable expense that may be proposed and approved as direct costs.

Relevant UG Section(s): 200.463, 200.464

Conflict of Interest

UG requires sponsors to establish procurement related conflict of interest policies for Federal awards and awardees to disclose in writing any potential conflict of interest to the sponsor in accordance with these policies.

Relevant UG Section: 200.112

Subawards to Foreign Entities

With prior written approval from the federal awarding agency, a “fixed amount subaward” up to the Simplified Acquisition Threshold, currently \$150,000 may be allowed. If the foreign entity does not have a federally negotiated indirect cost rate, a “de minimis” indirect cost rate of 10% of the modified total direct cost is provided.

Relevant UG Section(s): 200.332, 200.414

Contact Information

External Affairs and University Relations
University of Hawaii System
2444 Dole Street
Bachman Hall, Room 207
Honolulu, Hawaii 96822
(808) 956-8109

Financial Management and Controller's Office
University of Hawaii System
1406 Lower Campus Road
Building 171C, Room 41
Honolulu, Hawaii 96822
(808) 956-7161

Information Technology Services (ITS)
University of Hawaii System
2520 Correa Road
Honolulu, Hawaii 96822
(808) 956-8883

Legal Affairs and University General Counsel
University of Hawaii System
2444 Dole Street
Bachman Hall, Room 110
Honolulu, Hawaii 96822
(808) 956-2211

Office of Capital Improvements
University of Hawaii System
1960 East-West Road
Biomedical Sciences, B-102
Honolulu, Hawaii 96822
(808) 956-7935

Office of Export Controls
University of Hawaii System
2425 Campus Road, Sinclair 10
Honolulu, Hawaii 96822
(808) 956-9036

Office of Human Resources
University of Hawaii System
2440 Campus Road
Honolulu, Hawaii 96822
(808) 956-8988

Office of Research Compliance
University of Hawaii at Mānoa
1960 East-West Road
Biomedical Sciences, T-111
Honolulu, Hawaii 96822
(808) 956-3535

Office of Research Compliance, Human Studies Program
University of Hawaii at Mānoa
1960 East-West Road
Biomedical Sciences, B-104
Honolulu, Hawaii 96822
(808) 956-5007

Office of Research Compliance, Research Integrity Program
University of Hawaii at Mānoa
1960 East-West Road
Biomedical Sciences, T-110
Honolulu, Hawaii 96822
(808) 956-5909

Office of Research Services
University of Hawaii System
2425 Campus Road
Sinclair Library, Room 1
Honolulu, Hawaii 96822
(808) 956-7800

Office of Risk Management
University of Hawaii System
2444 Dole Street
Bachman Hall, Room 112
Honolulu, Hawaii 96822
(808) 956-7423

Office of the Vice Chancellor for Administration
University of Hawaii at Mānoa
2500 Campus Road
Hawaii Hall, Room 307
Honolulu, Hawaii 96822
(808) 956-9190

Research Corporation of the University of Hawaii (RCUH)
Procurement and Disbursing Department
East-West Center
Burns Hall, 4th Floor
1601 East-West Road
Honolulu, Hawaii 96848
(808) 956-3608