




UNIVERSITY  
of HAWAII®  
MĀNOA

August 12, 2008

**MEMORANDUM**

TO: Mānoa Deans and Directors

FROM: Gary K. Ostrander   
Vice Chancellor for Research and Graduate Education

SUBJECT: Indirect Overhead Waivers and Reductions

This memo is to update and clarify my June 30, 2006 memo to you, which is attached for your reference. Below are the guidelines to use for when it is appropriate to obtain an indirect overhead waiver or reduction.

We have found it necessary to remind you of this policy as overhead dollars were either being left off proposal budgets or were being reprogrammed into direct costs. This is especially problematic for units that must pay utilities, space, and other support charges for their research activities from overhead return (e.g. SOEST, CTHAR, IfA, JABSOM, Cancer Center etc.).

- 1) **Sponsor rate matches UH current F&A rates posted on the Office of Research Services website**  
Approval is not necessary since full overhead is charged to the grant per negotiated federal rate.
- 2) **Sponsor imposed rate or sponsor caps to overhead**  
Approval is needed from the Dean/Director of the unit to agree upon the rate. A copy of the sponsor policy should be attached to the proposal (weblink is fine). This is required since the Dean/Director will be responsible for providing necessary space and other overhead support for the effort.
- 3) **Election of the PI to lower or waive the overhead independent of the two scenarios described above.**  
Approval is needed by the Office of the Vice Chancellor for Research and Graduate Education. The requests should contain the following information:
  - a) the requested amount (% and dollar value) of the reduction or waiver
  - b) the reason for the reduction or waiver
  - c) the benefit to be derived by the University as a result of the reduction or waiver
  - d) the ramifications if the approval is not granted

2500 Campus Road, Hawai'i Hall 211  
Honolulu, Hawai'i 96822  
Telephone: (808) 956-7837  
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**4) Sponsor request reduced overhead rate**

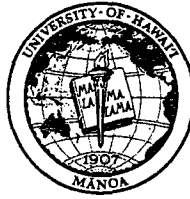
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- b) the reason for the reduction or waiver
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- d) the ramifications if the approval is not granted

Thank you for your attention to this matter.

Attachment

c: James Gaines, VP for Research  
Vassilis Syrmos, Associate VC for Research  
Yaa-Yin Fong, Director, ORS  
Tracie Nakagawa, Administrative Officer  
Mānoa Administrative Officers



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**UNIVERSITY OF HAWAI'I AT MĀNOA**

GARY K. OSTRANDER, Ph.D.  
VICE CHANCELLOR FOR RESEARCH  
AND GRADUATE EDUCATION  
E-Mail: gko@hawaii.edu

June 30, 2006

**MEMORANDUM**

TO: Mānoa Deans and Directors

FROM: Gary K. Ostrander *GKO*

SUBJECT: Indirect Overhead Waivers and Reductions

On April 10, 2006, Dr. Jim Gaines, Vice President for Research, delegated the authority for approving indirect cost reductions and waivers to the Office of the Vice Chancellor for Research and Graduate Education. Therefore, any reductions or waivers from the approved indirect cost rates require prior written approval from our office.

The requests should contain the following information: the requested amount of reduction or waiver, the reason for the request, the benefit to be derived by the University as a result of the reduction or waiver, and the ramifications if the approval is not granted. For more information please refer to APM A8.927 at <http://www.hawaii.edu/svpa/apm/congrant/a8927.pdf>.

Thank you for your attention to this matter.

c: Jim Gaines, VP for Research  
Yaa-Yin Fong, Director, ORS  
✓ Tracie Nakagawa, Administrative Officer  
Mānoa Administrative Officers