




## UNIVERSITY OF HAWAII

Vice President for Administration  
Office of the President

### MEMORANDUM

January 19, 2005

TO: Vice Presidents, Chancellors, Deans and Directors

FROM: Sam Callejo   
Vice President for Administration

SUBJECT: Processing of Grants and Scholarships to Students

To ensure the University is in compliance with federal Title IV regulations and Internal Revenue Service reporting requirements, effective January 1, 2005 all grants or scholarships awarded **U.S. citizen or resident alien students** must be processed through the student's account in the Banner student information system. This includes but is not limited to grants and scholarships paid from:

1. Extramural funds
2. University endowment funds
3. University of Hawaii Foundation funds

Departments should continue to request payments on the UH Form 26 (except for UH Foundation funds). Submit the Form 26 to your campus business or financial aid office. Mānoa departments should submit the Form 26 to the University Cashier's Office located in QLCSS 105.

Grants or scholarships awarded from extramural funds and University endowment funds to **international students who are non-resident aliens** must continue to be requested on the UH Form 26 and submitted directly to the Disbursing Office for proper tax accountability.

All grants or scholarships awarded from University of Hawai'i Foundation funds to both U.S. citizens and international students should continue to be requested from the University of Hawai'i Foundation. UH Foundation will continue to work directly with each campus financial aid office to ensure grants and scholarships are awarded and reported accordingly.

If you have any questions, please call Barbara Kawamoto at 956-6295.

c: Administrative and Fiscal Officers  
Campus Financial Aid Directors  
Michael Wong, Director, Disbursing  
Gail Inoue, Director, Fiscal Services, UHF  
Malia Staggs, Director of Scholarships Development, UHF