



UNIVERSITY OF HAWAII

Vice President for Budget and Finance and Chief Financial Officer

April 26, 2006

ADMINISTRATIVE PROCEDURES MEMORANDUM NO. 06-05

TO: University Administrators and Chancellors

FROM: Howard Todo *Howard Todo*
Vice President for Budget and Finance
Chief Financial Officer

SUBJECT: **ADMINISTRATIVE PROCEDURES**
A8.841 – MISCELLANEOUS ENCUMBRANCES

Transmitted herewith is the revised Administrative Procedure A8.841 – Miscellaneous Encumbrances. These revisions serve to update the current procedure to be used to record, delete and change miscellaneous encumbrances. The revisions include:

- clarifying the definition of encumbrances and miscellaneous encumbrances
- examples of miscellaneous encumbrances
- deletion of obsolete forms (i.e., D-56, SF5)
- the availability of a PDF fillable form on-line

The administrative procedure is available on the Worldwide Web (WWW) in an Adobe/Acrobat format at <http://www.hawaii.edu/apis/apm/sysap.html>.

Please call the Payroll Office at 956-7444 should you have any questions.