

Prepared by the Disbursing Office  
This replaces the Administrative Procedure No. A8.866  
dated June 1988

A8.866  
July 1996

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A8.800 Disbursing/Accounts Payable and Payroll

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p 1 of 10

A8.866 Accounts Payable Listing

1. Purpose

To provide procedures for the recording of accounts payable transactions as of June 30 for preparation of the University's financial statements. The Accounts Payable Listing Form FMIS-11 (Attachment 1 with detailed form instructions) is used to record the accounts payable transactions.

An accounts payable is defined as a liability or amount owed by the University to outside vendors and individuals or University employees for goods and services received or performed but not paid for by the end of the fiscal year. The requirement to record all accounts payable transactions applies to all University organizations and all sources of funds.

2. Responsibilities

- a. The Program Managers (Approving Authority) and Fiscal Officers who approve accounts payable transactions on Form FMIS-11 are responsible for compliance with applicable Federal and State laws, rules, regulations, and University policies and procedures.
- b. The Fiscal Officer is responsible for the accurate reporting of accounts payable transactions. The Fiscal Officer is also responsible for the proper processing of related payment documents beginning on the first work day in July.
- c. The Disbursing Office is responsible for auditing and processing the Account Payable Listings. The Disbursing Office will advise the Fiscal Officers on payment documents that were received after the fiscal year end processing deadlines and those that were rejected due to insufficient funding situations to ensure accurate reporting of in-transit documents.

- d. The General Accounting and Loan Collection Office is responsible for the computerized recording of non-regular payroll payments (F1 - F4 Payroll--Student, Casual, Overload) for the work period June 16 to June 30 (payable on July 15) as accounts payable (accrued payroll/fringe benefit payable) transactions.

3. Guideline

- a. University campus/department units are to minimize accounts payable transactions through appropriate review and follow-up action on outstanding liabilities with timely processing of payment documents.
- b. The following transactions are to be included in the Accounts Payable Listing as prepared by the Fiscal Officer:
  - 1) Purchase orders are to be listed as accounts payable transactions if the goods or services have been received on or prior to June 30 but the receiving reports have not been submitted to the Disbursing Office by the fiscal year end processing deadline.
  - 2) Authorization for Payment Forms (AFP) and other payment documents used for Student Fellowship/Traineeship/Stipend, utilities, contracts encumbrance and payment, personal automobile mileage, travel reimbursements, etc., are to be listed as accounts payable transactions if goods and services have been received on or prior to June 30 but the payments have not been made directly (imprest checks/petty cash) or the payment documents have not been submitted to the Disbursing Office by the fiscal year end processing deadlines.
  - 3) Payroll documents for payment of overtime, night differential, and other personal services are to be listed as accounts payable transactions if the services have been rendered on or prior to June 30 and the payment documents have not been submitted to the Disbursing/Payroll Office by the fiscal year end processing deadlines.

**Note:** All payroll miscellaneous encumbrances and almost all other miscellaneous encumbrances processed at year-end are accounts payable transactions because the goods/services have been rendered but not paid for by the end of the fiscal year.

c. The following are accounts payable transactions where special assistance is provided to the Fiscal Officer to complete the Accounts Payable Listing:

- 1) Payroll scan sheets for non-regular employees (F1-F4 payroll--Student, Casual, Overload) submitted for the work period June 16 to June 30 (payable on July 15) and the related computer generated employer's fringe benefits costs for Unemployment Compensation, Worker's Compensation, and FICA Medicare will be automatically recorded as accounts payable (accrued payroll/fringe benefit payable) transactions by the General Accounting and Loan Collection Office.

Do not list these transactions on the Accounts Payable Listing.

- 2) The Disbursing Office will assist the Fiscal Officers in identifying and listing payment documents that were received after the fiscal year end processing deadline and those that were rejected due to insufficient funding situations. This listing (related to in-transit documents) should be very limited because the Fiscal Officers should not process payment documents once the fiscal year end processing deadline is past or the available funding is consumed. The payment documents should be held until the first work day in July and the Fiscal Officers are to ensure that they are included on the Accounts Payable Listing.

d. The following are not considered to be accounts payable transactions:

- 1) Encumbrances for purchase orders and other documents for goods and services on order which have not been received on or prior to June 30.
- 2) Payment documents which have been submitted to the Disbursing Office on or prior to the fiscal year end processing deadline because the Disbursing Office will process payment on these documents by June 30 unless an insufficient funding situation exists. The Fiscal Officer will be notified if an insufficient funding situation exists.
- 3) Payment documents processed for transfer of funds, investment purchases, travel advances/expenditures (object symbols 4501 and 4301), petty cash and imprest check replenishment, and interdepartmental charges.

4. Procedures

a. Accounts Payable Listing

- 1) The Accounts Payable Listing form (FMIS-11) is to be used to report and record accounts payable transactions for all sources of funds.
- 2) List contracts in the alpha-numeric sequence (reflected below) on a separate page with each group separated by a blank line (Attachment 2 - sample). List payroll miscellaneous encumbrance documents in alpha-numeric sequence on a separate page (Attachment 3 - sample). All other documents are to be listed in the alpha-numeric sequence (reflected below) on a separate page with each group separated by a blank line (Attachment 4 - sample). Arrows may be reflected to indicate repeated entries in a specific field (refer to attachments).

<u>Contracts</u>	<u>Payroll Documents</u>	<u>Other Documents</u>
C _ _ _ _ _	E _ _ _ _ _	A _ _ _ _ _
		H _ _ _ _ _
		M _ _ _ _ _
		N _ _ _ _ _
		T _ _ _ _ _
		etc.

Multiple entries may be required for a document because a separate line entry is required for each separate account code, subcode, document number and invoice number.

- 3) Fiscal Officers who have no accounts payable should enter "NONE" on the listing, sign the listing, and forward it to the Disbursing Office.
- 4) Produce photocopies of the listings and retain for campus/department office documentation.
- 5) Submit the original Accounts Payable Listing (FMIS-11) to the Disbursing Office as soon as each page is completed beginning on the first work day in July. Do not accumulate and submit all completed listings in bulk on the stipulated deadline.

- 6) The accounts payable transactions will not be reflected on the FBMR090 SL Account Summary Report, FBSP090D SL Account Transaction Listing and FBMR090 SL Account Summary Report as expenditures but will be reflected in the University's annual financial statements. When actually paid, the expenditures will be reflected in the FBMR090 SL Account Summary and other related reports (FBSP090D and FBMR090) in the usual manner in the subsequent fiscal year. Accounts payable transactions will be reflected on a separate FMIS report and distributed to fiscal officers. As part of their audit, external auditors will test for the accuracy and completeness of accounts payable listings.
- b. Payment Processing for Accounts Payables in the Next Fiscal Year.
- 1) All payment documents related to accounts payable transactions are to batched separately from the other payment documents and submitted to the Disbursing Office with original (or certified as original) invoices and other required supporting documents beginning on the first work day in July.
  - 2) Mark "AP" in red ink on the upper right corner on all purchase order (blue) receiving reports and all other payment documents which relate to the accounts payable transactions. This notation is necessary to prevent duplicate recording by the Disbursing Office and to assist in the identification of unrecorded payables applicable to the fiscal year.
5. Availability of Forms
- Supplies of the Accounts Payable Listing (FMIS-11) are available upon request from the Disbursing Office.

UNIVERSITY OF HAWAII  
 ACCOUNTS PAYABLE LISTING

JUNE 30, \_\_\_\_\_

FMIS-11

( See reverse side for instructions )

ACCOUNT CODE	SUBCODE	REFERENCE NO. 1 (Document No.)	DOCUMENT DATE (MM/DD/YY)	DESCRIPTION (Vendor Name)	AMOUNT	PIF/W	CREDIT ACCOUNT CODE	CREDIT SUB CODE	REFERENCE NO. 2 (Invoice No.)	REFERENCE NO. 3 (Date Received)	ID NO. (Vendor Code)
PAGE TOTAL											

UNIVERSITY OF HAWAII  
 FORM INSTRUCTIONS  
 ACCOUNTS PAYABLE LISTING (FMS-11)

PURPOSE:

To record accounts payable transaction accruals at year end.

DATA ITEM

COMPLETION INSTRUCTIONS

All fields must be completed unless noted as optional. Refer to APM A8.866 for detailed policies and procedures.

CAMPUS

Enter campus code. Refer to Table A12.099.

DATE

Enter date form prepared.

Enter the applicable year.

ACCOUNT CODE

Enter 6-digit SL account code to which goods/services will be charged.

SUBCODE

Enter 4-digit subcode to which goods/services will be charged.

DOCUMENT NO.

Enter encumbrance or direct payment document number.

DOCUMENT DATE

Enter document date.

DESCRIPTION

Enter vendor name.

AMOUNT

Enter transaction amount.

P/F/N

Enter code that liquidates an encumbrance payment according to the following:

- P = Partial liquidation
- F = Final liquidation
- N = No Encumbrance (e.g., Direct payment)

CREDIT ACCOUNT CODE

Enter 6-digit GL account code to credit.

CREDIT SUBCODE

Enter 4-digit subcode.

INVOICE NO.

Enter vendor's invoice number.

DATE RECEIVED

Enter date goods were received.

ID NO.

Enter vendor code.

PAGE TOTAL

Enter total transaction amount for this page.

APPROVED BY

The fiscal officer must sign and date the form to certify the information is accurate.

Submit original Accounts Payable Listing to the Central Accounting Office for processing.







