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A8.800 Disbursing/Accounts Payable and Payroll

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A8.839 Accounts Payable Processing

1. Purpose

To establish operational guidelines for an orderly and systematic process of handling payables. To provide accountability for handling obligations and procedures to expedite processing of payments as mandated by law.

Chapter 103-10, Hawai'i Revised Statutes, requires, "(a)Any person who renders a proper statement for goods delivered or services performed, pursuant to contract, to any agency of the state or any county, shall be paid no later than thirty calendar days following receipt of the statement or satisfactory delivery of the goods or performance of the services.....".

2. Objectives

- a. To provide prompt, timely and accurate payments to vendors and payees. Colleges/Departments must continue to process all invoices as soon as possible upon receipt of both the goods/services and invoices to the Accounts Payable Section to decrease vendors/payees waiting period for payment.
- b. To conduct final pre-audit review of all payment transactions, batching and data entry of transactions, and release of transactions to checkwriting for production and distribution.

3. Responsibilities

- a. Program Managers are responsible for the receipt, inspection and acceptance of the goods and services.
- b. Fiscal Officers are responsible for:
  - 1) Determining what constitutes a legitimate invoice/payment document, the accuracy and completeness of the invoice/payment document, authorizing the invoice/payment document, and its expedient handling to assure prompt payment.

- 2) Reconciling any discrepancies between the receiving report and the invoice/payment document. This may involve requests for credit memos.
  - 3) The historical tracking of line items being paid, items outstanding, and the corresponding outstanding encumbrance balances. They are responsible for the final liquidation of the encumbrance.
- c. Fiscal Officers and Program Managers (Approving Authority) who approve payments are responsible for compliance with applicable Federal and State laws, rules, regulations, and University policies and procedures.
  - d. UH Disbursing Office, Accounts Payable Section is responsible for the final pre-audit of all payment documents, for processing payment, and for checkwriting production and distribution, systemwide.

#### 4. Identifying an Invoice

- a. The invoice must be an original or a carbon copy preprinted with:
  - "Original Invoice"
  - "Original Document"
  - "Customer Invoice"
  - "Customer Copy" or
  - "This is Your Bill"

Any other pre-printed wordings such as "Remittance Copy" or "Fax Copy", are not acceptable as original invoices. If an invoice copy is submitted for payment instead of the original, it must be certified as an original invoice and signed by the vendor (see below). Initials and rubber stamp signatures are not acceptable.

"I certify this is an original invoice."

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(Authorized Representative)

- b. The invoice must be identified with a complete heading of the Vendor's name and Address. It should also show the College/Department name and address it is being billed to.
- c. The invoice must be itemized and list the corresponding purchase order/contract number.

- d. The College/Department should receive at least one original and one copy of an invoice.
- e. Colleges/Departments may submit original statements of vendors that do not provide invoices. The statements must be itemized or supported with itemized backups.

5. Determining the Aging Start Date

Pursuant to Chapter 103-10, Hawai'i Revised Statutes the vendor is entitled to interest commencing on the 30th day following receipt of the invoice or satisfactory delivery of the goods or performance of the services, whichever is later, and ending on the date of the check. Use of the Aging Start Date Stamp allows for the tracking of these dates especially when there is an interest claim.

Date \_\_\_\_\_  
Invoice Received  
Date \_\_\_\_\_  
Goods/Svcs Received  
Voucher No. \_\_\_\_\_

The invoice received date must be the date invoice was first received by the College/Department and verified accurate.

The goods/services received date is the date goods/services were received in satisfactory condition. The following three dates must match:

- Date received on packing/delivery slip.
- "Date Received" on the Receiving Report
- Date Goods/Svcs Received on the ASD Stamp

The Voucher No. field is for Central Office Use only.

Colleges/Departments are responsible to maintain an audit trail of dates invoices/corrected invoices are received and goods/services are satisfactorily received in the event the vendor claims undue interest for late payment.

6. Payment Processing Procedures

a. Action by Colleges/Departments for PURCHASE ORDERS

1) PURCHASE ORDERS WITHIN FISCAL OFFICER'S AUTHORITY

- a) Receive goods/services in satisfactory condition. Packing slip, delivery receipt, copy of invoice should be signed and dated

upon acceptance. This date should be used as the date goods/services received assuming further inspection does not detect any discrepancies in the order/job.

- b) Receive invoices/payment documents and verify unit prices, extensions, and totals.
  - i) Cash Discounts - Indicate appropriate cash discounts. Indicate authorized adjusted total (total of invoice less discount) on face of invoice.
  - ii) Discrepancies - Do not alter any figures on the invoice except as explained in 3) below. Request for a corrected invoice or credit memo.
- c) Minor computational alterations (changes of extensions, footings, and/or totals) may be corrected by the College/Department with prior approval from the vendor. The following authorization statement must appear on the face of the original invoice and each copy thereafter when an alteration is made by the College/Department: "Alterations approved by (list name of contact person) and date contacted." All invoices requiring major alterations will need a credit memo or a corrected invoice.

The following adjustments may be made without vendor approval:

- Deduction of cash discounts
- Deduction of interest/late charges
- Inserting or changing purchase order numbers, e.g., vendor error.

- d) Major alterations to the order require a Purchase Order Change Form, refer to OPPRM APM A8.250.18.c., for all conditions requiring a POCF.

Changes on the POCF need to be made on the blue receiving reports to dates subsequent payments will reflect changes. Do not submit a copy of the POCF with each payment. This is not required.

EXCEPTION TO CONDITIONS: Disbursing requires a POCF in addition to the conditions listed under APM A8.250.18.c, when a partial payment will liquidate the encumbrance to zero. The POCF is required to increase the encumbrance, creating a balance to process the current payment and future payments.

- e) Affix and complete the Aging Start Date stamp on the original invoice.
- f) Complete the Receiving Report of the Purchase Order. (See Attachment 1 and refer to OPPRM Attachment 250.10 for detailed instructions to complete the Receiving Report.)

For partial receipts, a WHITE copy should be taken prior to recording any receiving/payment information. For final receiving, the BLUE Receiving Report must be submitted for payment processing of the completed/final invoice. Whenever there are more deliveries than space allows, an attachment should be used (See Attachment 2).

The following information should be filled out:

- Date Received (This date must match the date on the delivery/packing slip)
- Item No. - Items received
- Received By - Original Signature
- Invoice and Delivery Receipt Nos./Comments
  - Invoice Nos. and Invoice Amounts
  - Total of Invoices attached and to be paid

An original signature (in the "Received By" field) is required on each receiving report submitted for payment. Use of a photo copy (white receiving report) indicates a partial receipt of goods/services. Use of the blue receiving report indicates completion of the purchase order and final liquidation of the encumbrance.

Date \_\_\_\_\_  
Invoice Received

Date \_\_\_\_\_  
Goods/Svcs Received

Voucher No. \_\_\_\_\_

- g) In the event payment involves multiple accounting lines or multiple invoices with multiple accounting lines, the amount to be prorated against each account/subcode must be written on the face of the invoice. (See Attachment 3 for the following sample.)

|     |        |      |               |
|-----|--------|------|---------------|
| Ex: | 110147 | 3000 | 658.32        |
|     | 110167 | 7100 | <u>329.68</u> |
|     |        |      | \$988.00      |

If more than one invoice is being processed against a receiving report, the invoices should be placed in invoice alpha/numeric order behind the receiving report. Total of invoices paid should be noted in the comments section of the receiving report.

- h) Submit the following to Disbursing Office, Accounts Payable Section:
- Receiving Report (white for partials and blue for final)
  - Original (Certified Original) invoices or payment documents
  - Supporting documents

- i) Final Purchase Order Encumbrance Liquidation Rules

Submission of the blue receiving report indicates the purchase order is complete and insignificant remaining encumbrances associated with the purchase order will be closed. However, a POCF is required for final liquidation under conditions outlined in OPPRM's APM Section A8.250.18c.

- j) Payment to Non-University Personnel for Services Performed

Submission of the blue Receiving Report with original invoice for the purpose of making prompt payments to non-University personnel should be sent 10 working days in advance of service performance date. Fiscal Officer/

Program Manager must certify that services will be performed prior to the check being issued. "I certify that the above mentioned services will be satisfactorily performed and payment is hereby authorized. I agree to be personally responsible for reimbursing the account charged in the event payment is made for services not performed."

A WH-1 form is required for reportable transactions. Service performance approval for the Office of Human Resources is required for individual service performance.

2) PURCHASE ORDERS REQUIRING ISSUANCE BY OPPRM FOR ELECTRONIC PURCHASE ORDER PROCESSING

- a) Receive goods/services in satisfactory condition. Packing slip, delivery receipt, copy of invoice should be signed and dated upon acceptance. This date should be used as the date goods/services received assuming further inspection does not detect any discrepancies in the order/job.
- b) Receive invoices/payment documents and verify quantity, unit prices, extensions, and totals.
  - i) Cash Discounts - Indicate appropriate cash discounts. Indicate authorized adjusted total (total of invoice less discount) on face of invoice.
  - ii) Discrepancies - Do not alter any figures on the invoice except as explained in c) below. Request for a corrected invoice or credit memo.
- c) Minor computational alterations (changes of extensions, footings, and/or totals) may be corrected by the College/Department with prior approval from the vendor. The following authorization statement must appear on the face of the original invoice and each copy thereafter when an alteration is made by the College/Department: "Alterations approved by (list name of contact person) and date contacted." All invoices requiring major alterations will need a credit memo or a corrected invoice.

The following adjustments may be made without vendor approval:

- Deduction of cash discounts
- Deduction of interest/late charges
- Inserting or changing purchase order numbers, e.g., vendor error.

d) Match invoice(s) with FMIS Purchase Order-Receiving Report or FMIS Purchase Order Change-Receiving Report.

Invoices must be checked item for item against the Receiving Report. Item #'s must be recorded on each line of the invoice. (See Attachment 15 to 20)

e) Affix and complete the Aging Start Date stamp on the original invoice.

Date \_\_\_\_\_  
Invoice Received

Date \_\_\_\_\_  
Goods/Svcs Received

Voucher No. \_\_\_\_\_

f) Complete the Receiving Report of either the Purchase Order or Purchase Order Change. Indicate partial or complete in the appropriate column of the Receiving Report Stamp.

An original signature (in the Received By field) is required on each receiving report submitted for payment.



- g) If more than one invoice is being processed against a receiving report, the invoices should be placed in invoice alpha/numeric order behind the receiving report.

Note: Proration by account code on the face of the invoice is no longer required.

- h) Submit the following to Disbursing Office, Accounts Payable Section:

- Receiving Report
- Original (Certified Original) invoices or payment documents
- Supporting documents

- i) Final Purchase Order Encumbrance Liquidation Rules

Refer to OPPRM's APMs.

- j) Payment to Non-University Personnel for Services Performed

Submission of the Receiving Report with original invoice for the purpose of making prompt payments to non-University personnel should be sent 10 working days in advance of service performance date. Fiscal Officer/Program Manager must certify that services will be performed prior to the check being issued. "I certify that the above mentioned services will be satisfactorily performed and payment is hereby authorized. I agree to be personally responsible for reimbursing the account charged in the event payment is made for services not performed."

A WH-1 form is required for reportable transactions. Service performance approval for the Office of Human Resources is required for individual service performance.

b. Action by Colleges /Departments for CONTRACTS

- 1) Receive goods/services in satisfactory condition. Packing slip, delivery receipt, copy of invoice should be signed and dated upon acceptance. This date should be used as the date goods/services received assuming further inspection does not detect any discrepancies in the order/job.

- 2) Receive invoices/payment documents and verify unit prices, extensions, and totals.
  - a) Cash Discounts - Indicate appropriate cash discounts. Indicate authorized adjusted total (total of invoice less discount) on face of invoice.
  - b) Discrepancies - Do not alter any figures on the invoice except as explained in 3) below. Request for a corrected invoice or credit memo.
- 3) Minor computational alterations (changes of extensions, footings, and/or totals) may be corrected by the College/Department with prior approval from the vendor. The following authorization statement must appear on the face of the original invoice and each copy thereafter when an alteration is made by the College/Department: "Alterations approved by (list name of contact person) and date contacted." All invoices requiring major alterations will need a credit memo or a corrected invoice.

The following adjustments may be made without vendor approval:

- Deduction of cash discounts
- Deduction of interest/late charges not provided in the body of the contract
- Inserting or changing contract numbers, e.g., vendor error

- 4) Affix and complete the Aging Start Date stamp on the original invoice.

Date \_\_\_\_\_

Invoice Received

Date \_\_\_\_\_

Goods/Svcs Received

Voucher No. \_\_\_\_\_

- 5) Complete Payment Processing section of the Contract Encumbrance and Payment Form (refer to APM A8.275.1). (See Attachment 5)

Submit Contract Encumbrance and Payment Form, original or certified original invoices/payment

documents, and supporting documents to Disbursing, Accounts Payable.

a) Partial receipt of goods/services

A copy of the Contract Encumbrance and Payment Form should be taken prior to recording any receiving/payment information. The payment must be checked "Partial Payment". The P/F Indicator field should be left blank for Central Office Use Only. Original signatures are required on each and every contract payment in the Payment Processing section.

b) Final receipt of goods/services

A copy of the Contract Encumbrance and Payment Form must be completed. The payment must be checked "Final Payment" and accompanied by the original State approved Tax Clearance Application (Form A-6). The P/F Indicator field should be left blank, for Central Office Use Only. A Contract Adjustment Form (refer to APM A8.275.3) is also required to liquidate the encumbrance. The Final Contract Encumbrance and Payment Form by itself will not liquidate any remaining encumbrance balances.

- 6) In the event payment involves multiple accounting lines or multiple invoices with multiple accounting lines, the amount to be prorated against each account/sub code must be written on the face of the invoice. (See Attachment 6 & 7 for the following sample.)

|        |        |      |               |
|--------|--------|------|---------------|
| Ex 3a: | 123456 | 7100 | 1,000.00      |
|        | 123646 | 7100 | <u>823.36</u> |
|        |        |      | 1,823.36      |

|        |        |      |                 |
|--------|--------|------|-----------------|
| Ex 3b: | 123456 | 7100 | 318.53          |
|        | 123646 | 7100 | <u>1,300.00</u> |
|        |        |      | 1,618.53        |

If more than one invoice is being processed against the Contract Encumbrance and Payment Form (CEPF), the invoices should be placed in invoice alpha/numeric order behind the CEPF with an adding machine tape attached, totalling all the invoices.

- 7) Major alterations to the Contract require a Contract Adjustment Form.

No changes should be reflected on the Contract Encumbrance and Payment Form. Do not submit a copy of the Contract Adjustment Form with each payment. This is not required.

8) Final Contract Encumbrance Liquidation

Submit Contract Adjustment Form (CAF) to Office of Procurement and Property Risk Management to liquidate any encumbrance balances remaining after the final payment. The Final Contract Encumbrance and Payment Form by itself will not liquidate any remaining encumbrance balances.

To assure the contract is not liquidated prior to final payment processing, OPPRM will coordinate the final liquidation with the Disbursing Office, Accounts Payable Section.

c. Action by the Disbursing Office Accounts Payable Section

- 1) Receiving Reports/Payment Documents are receipted and date stamped. Documents are vendor coded, verified on-line for sufficient encumbrance, pre-audited, batched, data entered, reviewed and released to checkwriting on line.
- 2) Checks are run three times a week on Monday, Wednesday and Friday, for all the payments released to checkwriting as of those days.
- 3) Invoices will no longer be attached to the checks, vendors are responsible to reconcile their accounts receivable using the data contained on the remittance portion of the check.
- 4) Checks will be distributed as follows:
  - a) Vendor checks will be mailed out.
  - b) Checks using UH department/campus addresses will be kept in the Clerical Section for pick up on O'ahu. For the outer islands, all the checks will be mailed to the Business offices for further distribution.
  - c) Fellowship checks will be sent to Fiscal Officers for distribution.
  - d) Scholarship checks will be sent to Cashier's Office for M~noa campus, and appropriate Business Office for other campuses.

- e) Special Handling may be requested per FMIS-37, Special Check Distribution Request. (See Attachment 8 for instructions to fill out this form.)
- 5) Receiving reports (for PO and CEPF) and original invoices/payment documents lacking information, or processed in error will be returned with an Audit Correction Memo (ACM). Immediate action and response is necessary to:
  - a) Meet the 30 day requirements of the law to pay outstanding obligations to avoid interest payments.
  - b) Assure partials are processed before final payments, avoiding improper liquidation, closure of the encumbrance.

See Attachment 9, 10, and 11 for situations necessitating return of your invoices/payment documents.

- 6) Disbursing reserves the right to change object codes from reportable/taxable to non-reportable/non-taxable and vice versa, without a POCF upon review of the receipts/invoices, with the exception of contracts. The Fiscal Officer will be notified prior to the change and notations made to the receiving report to track the actions taken. All changes to contracts require a Contract Change Form.

7. Credit memo Processing (see Attachment 4)

a. Credit memos must be:

- 1) Original and processed like an invoice
  - a) Complete Aging Start Date Stamp
  - b) Write account code, sub code, and amounts to credit on face of credit memo
- 2) Processed with an invoice to the same vendor
- 3) Processed with an invoice that is greater than to the credit memo
- 4) Submitted for processing in the following order:

- Receiving Report
- Credit Memo
- Original Invoice

- b. Credit memos need **not** be:
- 1) Applied to the same document as the invoice (e.g., credit is for Purchase Order P123456 and invoice is for Purchase Order P787878.)
  - 2) Applied to the same account/object code as the invoice processed against (e.g., credit memo will be processed against account 456456 3200 and invoice will be processed against account 333333 3405.)
- c. Credit memos which cannot be applied against an unpaid invoice should be returned to the vendor with a request that a refund check be issued instead.
- d. Credit memos are not directly associated with a specific payment document. The credit memo is reflected as a journal entry that reverses an expenditure for that account. A credit memo entry into FMIS will credit the appropriate account immediately. The credited amount will be reduced from the next payment check to the vendor for that campus. The credit will remain on the books until it can be applied to future voucher payments for that vendor or until it is cancelled.
- e. **IMPORTANT:** Authorized credit memos data entered into the Financial Management Information System (FMIS) will not increase the encumbrance balance. Its end effect is the same as receiving a refund check and depositing it to the account (e.g. Decrease expenditure and increase cash). As such, Fiscal Officers may need to submit an encumbrance adjustment form (change form for purchase order, contract, or miscellaneous encumbrance) to cover future payments, especially future payments that may fall into the next fiscal year. This will be left to the Fiscal Officer's discretion.

## 8. Specialized Processing of Confirming Purchase Orders

When purchase orders are issued on a confirming basis (Type "Confirming" on Purchase Order) and the goods or services have been received, complete the receiving report and submit it with the Disbursing copy of the purchase order and original invoice, in that order, to the Accounts Payable Section. A direct payment will be executed, (no encumbrance will be processed).

9. Interest Payment Processing Procedures

(Procedures for processing interest charges caused by late payment of vendor's invoices.)

- a. Interest due is to be calculated commencing on the 30th day following the date of satisfactory delivery of goods/performance of services or the date the valid invoice was received, whichever is later to the date of the check.
- b. Interest may be paid only if payment of the principal was withheld arbitrarily or erroneously; not if the delay resulted from a dispute between the University and the vendor with respect to the goods/services concerned or any circumstances beyond the control of the University.
- c. The authorized rate of interest shall be adjusted quarterly, not to exceed 12% per annum. You will be informed of the effective interest rate at the beginning of each quarter through a quarterly BAC. The authorized quarterly rate of interest is prorated into a daily rate by dividing by 365 days, the total number of calendar days in the year.
- d. Interest Due = Number of Days of Interest x Principal Amount  
Unpaid x (quarterly rate/365)
- e. Interest payments up to \$100.00 must be processed through your imprest checking accounts. Interest payments in excess of \$100.00 are to be processed on an Authorization For Payment Form (FMIS-2). Object symbol 7300 is to be used to record and designate interest payments.
- f. Interest payments are to be supported by an invoice that reflects interest charges. If the interest charges are reflected on the same invoice as the principal charge, the original invoice is used to support the principal payment while a copy of the invoice is used to support the interest payment (reference the document of the principal payment). A separate interest charge invoice would be required only if the interest charges are not reflected on the invoice with the principal charge. However, interest payments must always be processed separately after the payment for the principal amount as the date of the principal payment check is used to calculate the interest payment due to the vendor.
- g. In most situations, the interest charges reflected on the vendor's invoice will not equal to the interest that is due to the vendor (dates, amounts, interest rates used by the vendor are in error). Rather than requesting for a corrected invoice, cross out the erroneous interest charge, insert the correct amount, and support this with the completed Computation of Interest for Late Payment Worksheet (See Attachment 12 & 13). A suggested form letter (Attachment 14) is attached to assist you in



explaining the State's late payment law and the computation of interest charges to vendors.

- h. The special rules governing late payment charges for selected utility companies remain in force as they are not superseded by this memo.

10. Outstanding Encumbrance Balance Procedures

- a. Current Fiscal Year (July 1 to June 30)  
Colleges/departments are responsible to review outstanding encumbrances on a regular basis to insure that the vendor is aware of the commitment and can meet the delivery by the date agreed upon. Encumbrances must also be reviewed to assure they are valid encumbrances. Any encumbrances related to completed encumbrances should be liquidated. Steps must be taken to insure the monies are not lost at year end against an encumbrance for these reasons.
- b. Prior Fiscal Year (July 1 to December 31 of the same calendar year)

All payments made against encumbrances outstanding after June 30, will be referred to as prior fiscal year transactions. These payments are processed in the current fiscal year against previous fiscal year funds.

- 1) The payment must be processed by December 31 of the same calendar year (within 6 calendar months) for claim encumbrances and within five years for contract encumbrances.
- 2) The payment may be made only for the exact amount of the encumbrance. Overage charges will be charged to current year account and any surplus will lapse.

11. Manual Rush Check

Requests for manual rush checks require a request in writing, addressed to the Director of the Disbursing and Payroll Office, explaining the circumstances necessitating a rush manual check and who to call for check pick up. Upon approval, the request will be routed through the Accounts Payable Office and a check will be issued that day. The Clerical Section will call the contact person when check is ready for pick up.

UNIVERSITY OF HAWAII CAMPUS HI DATE 07/01/96 PURCHASE ORDER No. P 000000

NOTICE TO VENDORS

TIME IS OF THE ESSENCE AND THIS ORDER IS CONTINGENT UPON YOUR ACCEPTANCE OF THE SPECIFIED TERMS AND CONDITIONS AND YOUR ABILITY TO MEET THE BELOW STATED DELIVERY DATE, OTHERWISE THIS PURCHASE ORDER IS VOID. DELIVERY ADDRESS, PURCHASE ORDER NUMBER, AND REQUISITIONER MUST APPEAR ON ALL PACKAGES, INVOICES AND SHIPPING NOTICES.

THIS ORDER IS SUBJECT TO THE TERMS AND CONDITIONS ON THE REVERSE SIDE.

IF YES, THE ATTACHED FEDERAL PROVISIONS SHALL ALSO APPLY. FEDERAL FUNDS APPLY: YES  NO

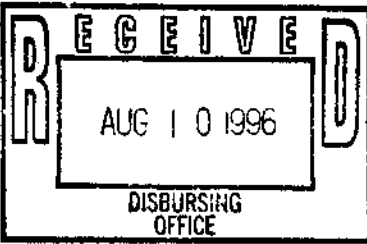
DELIVER TO: (ALL TRANSPORTATION CHARGES MUST BE PREPAID F.O.B. DESTINATION)  
University of Hawaii - Hilo Housing Office  
200 W. Kawili Street  
Hilo, HI 96720-4091

REQUISITIONER: Miles Smith 555-2233  
DELIVER ON/BEFORE: 07/25/96  
DELIVER PREPAID VIA  
CONTRACT/PRICE LIST/QUOTATION NO.  
DISCOUNT TERMS

VENUEOR: Hirayama Bros. Electric, Inc.  
510 Kalanikoa Street  
Hilo, HI 96720

BILLING ADDRESS - SEND ONE ORIGINAL AND TWO COPIES OF INVOICE TO:  
University of Hawaii at Hilo  
Business Office  
200 W. Kawili Street  
Hilo, HI 96720-4091

| ITEM NO. | QUANTITY | DESCRIPTION  | UNIT | PRICES ARE (ESTIMATED) OR P (FIRM) | OBJECT CODE | E/P | UNIT PRICE | AMOUNT |
|----------|----------|--|------|------------------------------------|-------------|-----|------------|--------|
| 1.       | 1        | One (1) light fixture for the student housing administration office. |      |                                    | 3000        | E   | 633.00     | 633.00 |
| 2.       | 1        | Installation of light fixture  |      |                                    | 7100        | E   | 317.00     | 317.00 |
|          |          | 4.000% Tax   |      |                                    |             |     |            | 38.00  |



Richard Brown TYPED NAME  
555-2244  
I AUTHORIZE ISSUANCE OF THIS ORDER AND CERTIFY THAT THIS PURCHASE IS IN ACCORDANCE WITH APPLICABLE LAW AND UNIVERSITY POLICY.

TOTAL 988.00

MAILING ADDRESS: 555-2244  
BY PURCHASING OFFICER SIGNATURE: *Richard Brown* DATE: 07/01/96 P 000000

FOR UNIVERSITY USE ONLY  
I CERTIFY THAT THIS PURCHASE SUPPORTS THE UNIVERSITY PROGRAM INDICATED IN THE ACCOUNT CODE BLOCK  
Miles Smith Housing Coord.  
APPROVING AUTHORITY TITLE

I CERTIFY THAT SUFFICIENT FUNDS ARE AVAILABLE IN THIS ACCOUNT FOR THIS PURCHASE AND THAT THIS PURCHASE IS IN ACCORDANCE WITH APPLICABLE UNIVERSITY POLICIES AND PROCEDURES.  
Richard Brown 007  
FISCAL OFFICER (If Fiscal Officer is same as Purchasing Officer check ) F.O. CODE NO

EQUIPMENT TO BE LOCATED (BLDG. & RM.):  
FEDERALLY OWNED EQUIPMENT  OR INCORPORATED INTO EXISTING EQUIPMENT:  
DECAL NO. OR P.O. NO. IF DECAL NOT ISSUED

| ACCOUNT CODE | OBJECT | AMOUNT   | VENDOR CODE                    |
|--------------|--------|----------|--------------------------------|
| 110147       | 3000   | \$658.32 | V0000114160                    |
| 110167       | 7100   | \$329.68 | FEDERAL TAX IDENTIFICATION NO. |

RETAIN THIS FORM UNTIL THE ORDER IS COMPLETE. FOR PARTIAL DELIVERIES MARK ITEMS RECEIVED AND FORWARD A PHOTOCOPY IMMEDIATELY TO THE DISBURSING OFFICE. AS CONTRACTUALLY AUTHORIZED, ALL MATERIALS, SUPPLIES AND INCIDENTALS HAVE BEEN RECEIVED IN GOOD ORDER AND CONDITION.

| DATE RECEIVED | ITEM NO. | RECEIVED BY | INVOICE AND DELIVERY RECEIPT NOS / COMMENTS |
|---------------|----------|-------------|---|
| 07/25/96      | 1 + 2    | H. Wong     | Inv. # 06711 \$ 988.00                      |



License.#C-11620

Phone: (808) 935-0933  
 Fax: (808) 961-6300

**HIRAYAMA BROS. ELECTRIC, INC.**

Residential — Commercial — Industrial  
 510 Kalanikoa Street • Hilo, Hawaii 96720

UNIVERSITY OF HAWAII AT HILO  
 200 W. KAWILI STREET  
 HILO, HAWAII 96720-4091

TERMS: 30 days net. Your finance charge on the balance of 30 days or more overdue is computed at a periodic rate of 1 1/2% per month.  
 (Annual percentage rate of 18%).

| DATE         | INVOICE NO. | YOUR ORDER NO. | LIST OF MATERIALS SUPPLIED WILL BE FURNISHED UPON REQUEST. |
|--------------|-------------|----------------|--|
| Aug. 3, 1996 | 06711       | P000000        |  |

|  |                 |
|--|-----------------|
| One (1) light fixture for the student housing administration office. | \$633.00        |
| Installation of light fixture  | \$317.00        |
| 4% Tax   | <u>\$ 38.00</u> |

PLEASE PAY THE FOLLOWING AMOUNT: \$988.00

|        |      |                |
|--------|------|----------------|
| 110147 | 3000 | *658.32        |
| 110167 | 7100 | *329.68        |
|        |      | <u>*988.00</u> |

DATE 08/08/96  
 Invoice Received

DATE 07/25/96  
 Goods/Spec. Received

VOUCHER NO. \_\_\_\_\_

-MAHALO -

A8.839  
p 17 of 28  
Attachment 4

# CREDIT MEMO

License #C-11620

Phone: (808) 935-0933  
Fax: (808) 961-6300

## HIRAYAMA BROS. ELECTRIC, INC.

Residential -- Commercial -- Industrial  
510 Kalaheiko Street •• Hilo, Hawaii 96720

UNIVERSITY OF HAWAII AT HILO  
200 W. KAWILI STREET  
HILO, HAWAII 96720-4091

TERMS: 30 days net. Your finance charge on the balance of 30 days or more overdue is computed at a periodic rate of 1 1/2% per month.  
(Annual percentage rate of 18%).

| DATE          | INVOICE NO. | YOUR ORDER NO. | LIST OF MATERIALS SUPPLIED WILL BE FURNISHED UPON REQUEST. |
|---------------|-------------|----------------|--|
| April 1, 1996 | CR6799      | 612301         |  |

RETURNED 2 OUTLETS

W.P.  
DATE 04/05/96  
Valid Invoice Received  
DATE 04/05/96  
Satisfactory Delivery

111196 3055 = 62.40

MATERIALS: \$60.00  
4% TAX: 2.40  
CREDIT TOTAL: \$62.40

FMIS-41

# UNIVERSITY OF HAWAII

CAMPUS: MA

## CONTRACT ENCUMBRANCE AND PAYMENT FORM

DATE: 07/06/95  
(MM/DD/YY)

CONTRACT NUMBER  
**C 000937**

|  |                |  |                             |                       |
|--|----------------|--|-----------------------------|-----------------------|
| CONTRACTOR/PAYEE NAME<br><b>THE WACKENHUT CORPORATION</b>                        |                | VENDOR CODE  | VENDOR FEDERAL TAX ID       |                       |
| CONTRACTOR/PAYEE REMITTANCE ADDRESS<br>P. O. Box 277469<br>Dallas, TX 75284-0062 |                | REQUISITIONER  | PHONE<br>956-8392           |                       |
|  |                | DEPARTMENT<br>Library Services   |                             |                       |
| SERVICE  | SPECIFICATIONS |  |                             | TOTAL CONTRACT AMOUNT |
| ORD  | REC            |  |                             |                       |
|  |                | To provide security guard services at UH Libraries<br>Est. Man hrs. of 2600 @\$11.84 - Hamilton \$30,784.00<br>" " 2000 " - Sinclair \$23,680.00 |                             |                       |
|  |                | 54,464.00  |                             |                       |
| PAYMENT TERMS<br>Upon receipt of services/invoices (monthly)                     |                |  |                             |                       |
| START DATE<br>07/16/95   |                |  | COMPLETION DATE<br>07/15/96 |                       |

| ENCUMBRANCE PROCESSING |        |           |              |        |        |   |
|------------------------|--------|-----------|--------------|--------|--------|---|
| ACCOUNT CODE           | OBJECT | AMOUNT    | ACCOUNT CODE | OBJECT | AMOUNT | CHECK IF APPLICABLE:                                |
| 123456                 | 7100   | 30,784.00 |              |        |        | <input type="checkbox"/> FEDERAL FUNDS              |
| 123646                 | 7100   | 23,680.00 |              |        |        | <input checked="" type="checkbox"/> TAX CLEARANCE   |
|                        |        |           |              |        |        | <input type="checkbox"/> NOTICE OF FINAL SETTLEMENT |

I CERTIFY THAT SUFFICIENT FUNDS ARE AVAILABLE IN THIS ACCOUNT FOR THIS PURCHASE AND AUTHORIZE THE ENCUMBRANCE THEREOF. I FURTHER CERTIFY THAT THIS PURCHASE IS IN ACCORDANCE WITH APPLICABLE UNIVERSITY POLICIES AND PROCEDURES.

|                   |          |           |              |                    |          |
|-------------------|----------|-----------|--------------|--------------------|----------|
| <i>John Banks</i> | 06/22/95 | 024       | APPROVED BY: | <i>Bruce Buyer</i> | 07/06/95 |
| FISCAL OFFICER    | DATE     | F.O. CODE |              | OPPRM              | DATE     |

| PAYMENT PROCESSING   |  |          |   |   |  | DATE:    |          |
|--|--|----------|---|---|--|----------|----------|
| DESCRIPTION OF PAYMENT:<br>Security guard services for March 1996  |  |          |   | ACCOUNT CODE  | OBJECT                                 | TYPE     | AMOUNT   |
| Inv# 1040264-2 \$1,823.36  |  |          |   | 123456  | 7100                                   | 0        | 1,318.53 |
| Inv# 1040265-9 \$1,618.53  |  |          |   | 123646  | 7100                                   | 0        | 2,123.36 |
| TOTAL \$3,441.89   |  |          |   |   |  |          |          |
| AS CONTRACTUALLY AUTHORIZED, ALL THE MATERIALS, SUPPLIES AND SERVICES HAVE BEEN RECEIVED IN GOOD ORDER AND CONDITION |  |          |   |   |  | TOTAL    | 3,441.89 |
| <i>Will Receive</i>  |  | 03/31/96 | <input type="checkbox"/> CONTRACT ADJUSTMENT FORM PROCESSED | <input checked="" type="checkbox"/> PARTIAL PAYMENT | <input type="checkbox"/> FINAL PAYMENT |          |          |
| SIGNATURE OF RECIPIENT   |  | DATE     |   |   |  |          |          |
| APPROVED BY:   |  |          |   |   |  |          |          |
| <i>Mary Spender</i>  |  | 04/23/96 | <i>John Banks</i>   |   | 04/23/96                               | 024      |          |
| APPROVING AUTHORITY  |  | DATE     | FISCAL OFFICER  |   | DATE                                   | F O CODE |          |



SECURITY SYSTEMS AND SERVICES  
THROUGHOUT THE WORLD

MAIL REMITTANCE TO:

THE WACKENHUT CORPORATION  
P.O. BOX 277459  
ATLANTA, GA 30384-7459  
ORIG OFFICE (808) 531-4253

JOHN AWAKUNI  
U.H. OF HAWAII LIBRARIES  
LIBRARIES-FISCAL OFFICE  
2550 THE MALL-U.H. MANOA  
HONOLULU HI 96822-0001

INVOICE NO. 1040264-2  
AMOUNT \$1,823.36  
CLIENT NO. UHH-001-01  
CODE HON01-11  
INVOICE DATE 03-31-96  
JOB NO. 200411-00  
PAGE 1 OF 1  
TAX CODE L2610000

TERMS: NET UPON RECEIPT OF INVOICE  
PLEASE DETACH AND RETURN WITH YOUR REMITTANCE

**INVOICE DESCRIPTION** SINCLAIR LIBRARY UNIVERSITY OF HAWAII

| EMP NAME            | WK-END   |                               |     |     |     |     |     |     |     |     |     | C        | C   | BILLING | HRS    |  |
|---------------------|----------|-------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------|-----|---------|--------|--|
| CNTRL NO            | DATE     | MON                           | TUE | WED | THU | FRI | SAT | SUN | OTH | D   | OTH | D        | REG | DT      | AMOUNT |  |
| NOVEY, JIM A        |          |                               |     |     |     |     |     |     |     |     |     |          |     |         |        |  |
| 11003721            | 03-03-96 | 0.0                           | 0.0 | 0.0 | 0.0 | 0.0 | 8.0 | 6.0 | 0.0 | 0.0 | 0.0 | 14.0     | 0.0 |         |        |  |
| 01003424            | 03-10-96 | 7.5                           | 7.5 | 0.0 | 0.0 | 0.0 | 8.0 | 6.0 | 0.0 | 0.0 | 0.0 | 29.0     | 0.0 |         |        |  |
| 01003729            | 03-17-96 | 4.5                           | 0.0 | 7.5 | 0.0 | 0.0 | 8.0 | 6.0 | 0.0 | 0.0 | 0.0 | 26.0     | 0.0 |         |        |  |
| 01003845            | 03-24-96 | 7.5                           | 0.0 | 0.0 | 0.0 | 0.0 | 8.0 | 0.0 | 0.0 | 0.0 | 0.0 | 15.5     | 0.0 |         |        |  |
| 01003599            | 03-31-96 | 0.0                           | 0.0 | 0.0 | 0.0 | 0.0 | 8.0 | 6.0 | 0.0 | 0.0 | 0.0 | 14.0     | 0.0 |         |        |  |
| SCHUMACHER, PETER M |          |                               |     |     |     |     |     |     |     |     |     |          |     |         |        |  |
| 01003824            | 03-10-96 | 0.0                           | 0.0 | 7.5 | 7.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 15.0     | 0.0 |         |        |  |
| 01003729            | 03-17-96 | 7.0                           | 7.5 | 0.0 | 7.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 18.0     | 0.0 |         |        |  |
| 01003845            | 03-24-96 | 0.0                           | 7.5 | 7.5 | 7.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 22.5     | 0.0 |         |        |  |
| GROUP               |          | 154.0 REGULAR HOURS AT 11.840 |     |     |     |     |     |     |     |     |     | 1,823.36 |     |         |        |  |

DATE 04/23/96  
Invoice Received

DATE 05/31/96  
Goods/Services Received

VOUCHER NO \_\_\_\_\_

|        |      |          |
|--------|------|----------|
| 123456 | 7100 | 1,000.00 |
| 123646 | 7100 | 823.36   |
|        |      | 1,823.36 |

|   |                          |                          |                                      |                     |
|---|--------------------------|--------------------------|--------------------------------------|---------------------|
| INVOICE NO.<br>1040264-2                | INVOICE DATE<br>03-31-96 | CLIENT NO.<br>UHH-001-01 | TERMS<br>NET UPON RECEIPT OF INVOICE | TOTAL<br>\$1,823.36 |
| CLIENT NAME<br>U.H. OF HAWAII LIBRARIES |                          |                          |                                      |                     |



FEDERAL TAX ID 520857245 MO

CODE Z



SECURITY SYSTEMS AND SERVICES  
 THROUGHOUT THE WORLD

MAIL REMITTANCE TO:

THE WACKENHUT CORPORATION  
 P.O. BOX 277469  
 ATLANTA, GA 30384-7469  
 ORIG OFFICE (808) 511-4253

JOHN AWAKUNI  
 UNIVERSITY LIBRARY  
 LIBRARIES-FISCAL OFFICE  
 2550 THE MALL-U OF H  
 HONOLULU HI 96822-0001

INVOICE NO. 1040265-9  
 AMOUNT \$1,618.53  
 CLIENT NO. UNI-684-01  
 CODE HON01-11  
 INVOICE DATE 03-31-96  
 JOB NO. 200404-00  
 PAGE 1 OF 1  
 TAX CODE 126100000

TERMS: NET UPON RECEIPT OF INVOICE  
 PAY EACH AND RETURN WITH YOUR REMITTANCE

INVOICE DESCRIPTIONS HAMILTON LIBRARY UNIVERSITY OF HAWAII

| EMP NAME                               | WK-END   |     |     |     |     |     |     |     |     |     |     | C    | C   | BILLING  | HRS    |
|--|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|----------|--------|
| CNTRL NO                               | DATE     | MON | TUE | WED | THU | FRI | SAT | SUN | OTH | D   | OTH | D    | REG | OT       | AMOUNT |
| COLLINS, RICKY                         |          |     |     |     |     |     |     |     |     |     |     |      |     |          |        |
| 01003644                               | 03-24-96 | 0.0 | 0.0 | 0.0 | 4.0 | 4.0 | 4.0 | 4.0 | 0.0 | 0.0 | 0.0 | 16.0 | 0.0 |          |        |
| 01003698                               | 03-31-96 | 4.0 | 0.0 | 5.5 | 5.5 | 3.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 18.0 | 0.0 |          |        |
| MEDLIN, CHRISTINA L                    |          |     |     |     |     |     |     |     |     |     |     |      |     |          |        |
| 01003720                               | 03-03-96 | 0.0 | 0.0 | 0.0 | 0.0 | 4.0 | 4.0 | 4.0 | 0.0 | 0.0 | 0.0 | 12.0 | 0.0 |          |        |
| 01003823                               | 03-10-96 | 5.5 | 3.5 | 5.5 | 5.5 | 4.0 | 4.0 | 0.0 | 0.0 | 0.0 | 0.0 | 30.8 | 0.0 |          |        |
| 01003728                               | 03-17-96 | 5.5 | 5.5 | 5.5 | 5.5 | 4.0 | 4.0 | 4.0 | 0.0 | 0.0 | 0.0 | 34.0 | 0.0 |          |        |
| 01003844                               | 03-24-96 | 5.5 | 5.5 | 5.5 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 18.0 | 0.0 |          |        |
| MORRIS, JOHN S                         |          |     |     |     |     |     |     |     |     |     |     |      |     |          |        |
| 01003698                               | 03-31-96 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4.0  | 0.0 |          |        |
| ROBINSON, JEFFREY                      |          |     |     |     |     |     |     |     |     |     |     |      |     |          |        |
| 01003598                               | 03-31-96 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3.0 | 0.0 | 0.0 | 0.0 | 3.0  | 0.0 |          |        |
| GUARANTY 136.7 REGULAR HOURS AT 11.840 |          |     |     |     |     |     |     |     |     |     |     |      |     | 1,618.53 |        |

DATE 04/23/96  
 DATE 03/31/96  
 VOUCHER NO.

|        |      |          |
|--------|------|----------|
| 123456 | 7100 | 318.53   |
| 123646 | 7100 | 1,300.00 |
|        |      | 1,618.53 |

| INVOICE NO. | INVOICE DATE | CLIENT NO.  | TERMS                       |
|-------------|--------------|-------------|-----------------------------|
| 1040265-9   | 03-31-96     | UNI-684-01  | NET UPON RECEIPT OF INVOICE |
|             |              | CLIENT NAME | UNIVERSITY LIBRARY          |

AMOUNT \$1,618.53



FEDERAL TAX ID 52057265 MO

CONE 2



CAMPUS: \_\_\_\_\_

DATE: \_\_\_\_\_  
(MM/DD/YY)

**UNIVERSITY OF HAWAII**  
**SPECIAL CHECK DISTRIBUTION REQUEST**  
( See reverse side for instructions. )

DOCUMENT NUMBER

VENDOR NAME

AMOUNT

\$

ENCLOSURE ( Attach Enclosure )

SPECIAL HANDLE  
Call/Hold Check:

Contact: \_\_\_\_\_

Phone: \_\_\_\_\_

DEPARTMENT: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_

FISCAL OFFICER

DATE

F.O. CODE

CENTRAL OFFICE USE ONLY

PRE-AUDIT CLERK: \_\_\_\_\_

CHECK RUN DATE: \_\_\_\_\_

CHECK NO.: \_\_\_\_\_

DATE DISTRIBUTED: \_\_\_\_\_

UNIVERSITY OF HAWAII  
FORM INSTRUCTIONS  
SPECIAL CHECK DISTRIBUTION (FMIS-37)

---

**PURPOSE:** To request for special check distribution.

---

| <b>DATA ITEM</b>  | <b>COMPLETION INSTRUCTIONS</b>  |
|---|---|
| <b>All fields must be completed unless noted as optional.</b> |   |
| CAMPUS  | Enter campus code. Refer to Table A12.099.                                  |
| DATE  | Enter date form prepared.   |
| DOCUMENT NUMBER   | Enter document number consistent with payment document submitted.           |
| VENDOR NAME   | Enter vendor name.  |
| AMOUNT  | Enter amount for check.   |
| ENCLOSURE   | Check box if necessary. Attach all enclosures to be submitted with payment. |
| SPECIAL HANDLE CALL/HOLD CHECK                                | Enter contact name and phone number.  |
| DEPARTMENT  | Enter department name.  |
| SIGNATURES  | Signature, Fiscal Officer Code, and date are required by Fiscal Officer.    |
| PRE-AUDIT CLERK   | Enter initials indicating review and approval.                              |
| CHECK RUN DATE  | Enter check run date if necessary.  |
| CHECK NUMBER  | Enter check number.   |
| DATE DISTRIBUTED  | Enter date check distributed.   |

Submit the original Special Check Distribution Request with enclosures and the payment documents to the Disbursing Office.

# UNIVERSITY OF HAWAII DISBURSING OFFICE AUDIT CORRECTION MEMO - ENCUMBRANCE PROCESSING

Date: \_\_\_\_\_

TO: \_\_\_\_\_  
Fiscal Officer/Department

FROM: \_\_\_\_\_

SUBJECT: Document No. \_\_\_\_\_

Payee: \_\_\_\_\_

This is a warning. The above document will be encumbered. However, WH-1 will be required before payment is processed.

Attached document(s) cannot be encumbered for the following reason(s):

### ADDITIONAL APPROVAL/SIGNATURE REQUIRED

- Manoa Facilities Mgt Office : ) construction srvc/air cond/appliance
- Community College Director of Admin Srvc : ) purchase
- Procurement and Property Management Office :
  - insurance purchase       unusual purchase       over \$4,000       sole source
- Manoa Auxiliary Services Office ) Lease/Purchase
- Community College Chancellor's Office ) of Copier
- Dean/Director:       interviewee costs       RCUH purchase       membership under \$500
- Computing Center (Academic) ) EDP purchases :
- Mgt. System Off (Adm) )  software over \$2,000       hardware over \$10,000
- Director of Personnel - personal/non personal services

### ADDITIONAL FORM/SUPPORTING DOCUMENTATION REQUIRED

- Form 20 - Disposal Application Memo - sale, exchange, trade-in of equipment
- Form 39 - Authorization to Purchase Equipment with Federal Contract or Grant Funds
- Form 56 - Purchase of Food/Refreshments
- Form 66 - Out-Service Training
- Telecommunications Approval       Letter of Invitation
- Prison Printing Waiver       Out-of-State Travel Request
- Short-Term Lease Agreement       Organizational Membership > \$500

### ADDITIONAL INFORMATION REQUIRED

- Employee Name/BU       Airfare Refund Statement
- Social Security Number       Copier Approval Number
- Equipment Location

### OTHER

- Less than \$100 - pay through imprest check       Incorrect object symbol
- Account Inactivated. CGMO clearance and approval required. Process documents through CGMO.
- Other

Rev 2/95

UNIVERSITY OF HAWAII DISBURSING OFFICE  
AUDIT CORRECTION MEMO - PAYMENT PROCESSING

Date: \_\_\_\_\_

TO: \_\_\_\_\_  
Fiscal Officer/Department

FROM: \_\_\_\_\_

SUBJECT: Document No. \_\_\_\_\_ Payee: \_\_\_\_\_

Attached document(s) cannot be processed for payment for the following reason(s):

SIGNATURE REQUIRED

- Recipient       Program Approving Authority       Fiscal Officer       Other

ADDITIONAL INFORMATION/SUPPORTING DOCUMENTATION REQUIRED

- |  |  |
|--|--|
| <input type="checkbox"/> Original/certified original invoice | <input type="checkbox"/> Social security number          |
| <input type="checkbox"/> Original receipt/ Proof of payment  | <input type="checkbox"/> Tax clearance                   |
| <input type="checkbox"/> Discrepancy in vendor name/address  | <input type="checkbox"/> Notice of Final Settlement      |
| <input type="checkbox"/> Other                               | <input type="checkbox"/> WH-1 Required for non-employees |

ADDITIONAL PROCESSING REQUIRED

- |   |   |
|---|---|
| <input type="checkbox"/> Discrepancy in Aging Start Date                    | <input type="checkbox"/> Missing Aging Start Date   |
| <input type="checkbox"/> Split account code/object/source symbol in invoice | <input type="checkbox"/> Amount calculated in error |

OTHER

- Less than \$100 - pay through imprest check
- Insufficient funds - resubmit when funds available
- Partial payment exceeds encumbrance balance
- Incorrect payment document - process on \_\_\_\_\_
- Account inactivated. CGMO clearance and approval required. Under separate document, process only inactive account code(s) to CGMO. Resubmit other payment transaction(s) to Disbursing Office.
- Other

Rev 2/95

UNIVERSITY OF HAWAII DISBURSING OFFICE  
AUDIT CORRECTION MEMO - TRAVEL DOCUMENTS

Date: \_\_\_\_\_

TO: \_\_\_\_\_  
Fiscal Officer/Department

FROM: \_\_\_\_\_

SUBJECT: Document No. \_\_\_\_\_ Payee: \_\_\_\_\_

Attached travel document(s) cannot be processed for payment for the following reason(s):

**SIGNATURE REQUIRED**

- Traveller
- Supervisor
- Dean/Director
- Fiscal Officer
- Chancellor
- Vice-President
- President

**TRAVEL ADDENDUM APPROVAL REQUIRED**

- Change in :
- Dates
- Itinerary
- Purpose
- Funding Source
- Excess Lodging Claim
- Other

**ADDITIONAL INFORMATION/SUPPORTING DOCUMENTATION REQUIRED**

- Purpose of Trip
- Airfare P.O. #
- Conference brochure/Registration form/Correspondence supporting travel/Meeting Agenda/
- Original receipts/proof of payment for expenses claimed
- Hotel Bill
- Invoice/Itinerary
- Original Out-service Training Form
- Justification for:
- Identify person(s)/places called on telephone charges
- Original Excess lodging Claim Form
- WH-1 Required for non-employees
- Dates of Trip
- Original approved travel request
- Registration fee P.O. #
- Airfare
- Conference Fee
- Car Rental
- Other
- car rental upgrade
- non-regular employee travel
- use of foreign carrier
- non-employee travel

**RECALCULATION OF EXPENSES REQUIRED**

- Per Diem
- Mileage
- Deduct meal(s)/lodging included in conference fee
- Deduct insurance and tax from car rental

**TAXABILITY CALCULATION REQUIRED**

- Taxable - prepare Form 4A
- Recalculate Form 4A
- Multiple destinations - prepare Form 4B
- Excess lodging claimed - prepare Form 4A

**OTHER**

- Less than \$100 - pay through imprest check
- No travel advance issued - retain in departmental files until travel completion filed
- Travel advance denied due to outstanding travel completion
- Account Inactivated. CGMO clearance and approval required. Process documents through CGMO.
- Other

Please take corrective action and promptly return the document along with this notice to the Disbursing Office.  
Refer questions and problems to the Disbursing Office at 956-6621.

# Computation of Interest for Late Payment Worksheet

Vendor: \_\_\_\_\_

Date: \_\_\_\_\_

| UH Document Number | Vendor Invoice Number | Aging Start Date<br><small>(later of Date Goods/Service Rec'd or Date Invoice Rec'd)</small> | Aging Start Date Plus 30 Days<br><small>(Date Interest Begins)</small> | Date Payment Check Prepared | No. of Days of Interest | Principal Amount Unpaid | ** Interest Due to Vendor |
|--------------------|-----------------------|--|--|-----------------------------|-------------------------|-------------------------|---------------------------|
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
|                    |                       |  |  |                             |                         |                         |                           |
| <b>Total</b>       |                       |  |  |                             |                         |                         |                           |

- \* Number of Days of Interest = Number of days beginning from the
  - a) Aging Start Date (Date of Satisfactory delivery of Goods/Performance of Services or the Date Invoice received, whichever is later) Plus the 30 days allowed for processing (calculation of interest commencing on the 30th day), and ending on the
  - b) Date the payment check prepared

\*\* Interest Due = No. of Days of Interest X Principal Amount Unpaid X (.12/365)  
 The (.12/365) part of the formula is based on the rate of interest of 12% per year (365 days)

Note: Interest may be paid only if payment of the principal was withheld arbitrarily or erroneously; not if the delay resulted from a dispute between the University and the vendor with respect to the goods/services concerned or any circumstances beyond the control of the University (e.g. power or mechanical failure, fire, Acts of God, etc.).

# Computation of Interest for Late Payment Worksheet

Vendor: The Light House Date: 10/30/92

| UH Document Number | Vendor Invoice Number | Aging Start Date<br>(Later of Date Goods/Service Rec'd or Date Invoice Rec'd) | Aging Start Date Plus 30 Days<br>(Date Interest Begins) | Date Payment Check Prepared | * No. of Days of Interest | Principal Amount Unpaid | ** Interest Due to Vendor |
|--------------------|-----------------------|---|---|-----------------------------|---------------------------|-------------------------|---------------------------|
| 256650             | N1566789              | 1/15/92   | 2/14/92   | 4/15/92                     | 62                        | 1,000.00                | 20.38                     |
| 359536             | N1568000              | 9/5/92  | 10/5/92   | 10/15/92                    | 11                        | 500.00                  | 1.81                      |
|                    | N1568040              | 9/8/92  | 10/8/92   | 10/15/92                    | 8                         | 500.00                  | 1.32                      |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           |                         |                           |
|                    |                       |   |   |                             |                           | <b>Total</b>            | <b>23.51</b>              |

\* Number of Days of Interest = Number of days beginning from the  
 a) Aging Start Date (Date of Satisfactory delivery of Goods/Performance of Services or the Date Invoice received, whichever is later) Plus the 30 days allowed for processing (calculation of interest commencing on the 30th day), and ending on the  
 b) Date the payment check prepared

\*\* Interest Due = No. of Days of Interest X Principal Amount Unpaid X (.12/365)  
 The (.12/365) part of the formula is based on the rate of interest of 12% per year (365 days)

Note: Interest may be paid only if payment of the principal was withheld arbitrarily or erroneously; not if the delay resulted from a dispute between the University and the vendor with respect to the goods/services concerned or any circumstances beyond the control of the University (e.g. power or mechanical failure, fire, Acts of God, etc.).

Date: \_\_\_\_\_

Dear Sir:

Your invoice number(s) \_\_\_\_\_ for \$ \_\_\_\_\_ reflects a charge of interest against the University for delinquency in payment.

Section 103-10, Hawaii Revised Statutes, authorizes and directs payment of interest at the rate of 12% simple interest per year on charges overdue by thirty days or more. The interest period begins on the thirtieth day following satisfactory receipt of goods/services or receipt of original invoice, whichever is later, and ends on the date of the issued check.

Interest may be paid only if payment of the principal was withheld arbitrarily or erroneously; not if the delay resulted from a dispute between the University and the vendor with respect to the goods/services concerned or any circumstances beyond the control of the University (e.g. power or mechanical failure, fire, Acts of God, etc.).

The Interest charge reflected on your invoice has been adjusted to \$ \_\_\_\_\_ based on the dates and principal amounts reflected on the attached Computation of Interest for Late Payment Worksheet.

If you have any questions, please call me at \_\_\_\_\_.

Sincerely,

Administrative Officer

Attachment



**PURCHASE ORDER CHANGE**

DELIVER TO: (ALL TRANSPORTATION CHARGES MUST BE PREPAID F.O.B. DESTINATION)

DEPT. OF MECH. ENGINEERING  
COLLEGE OF ENGINEERING  
2540 DOLE STREET, HOLMES 302  
HONOLULU HI 96822

VENDOR: V0000364161

APPLICABLE ELECTRONICS  
SCIENTIFIC RESEARCH SYSTEMS  
PO BOX 589  
FORESTDALE MA 02644

|  |                              |  |
|--|------------------------------|--|
| DATE OF CHANGE<br>12-24-1997   | CHANGE ORDER NO.<br>1        | THIS CHANGES THE PURCHASE ORDER REFERENCED ABOVE |
| DIRECT INQUIRIES TO:<br>HIHARA/956-2365  |                              | PHONE NO.  |
| BUYER<br>EMILY JORGENSEN   |                              | PHONE NO.<br>(808) 956-7978                      |
| DELIVER ON/BEFORE<br>03-01-1998  | VENDOR TERMS<br>2000 010 030 |  |
| DELIVER PREPAID VIA<br>FEDEX   |                              |  |
| CONTRACT/PRICE LIST/QUOTATION NO.<br>12-01-1997 TIM LEE  |                              | REFERENCE NO.<br>R000033                         |
| BILL TO - SEND ONE ORIGINAL AND TWO COPIES OF INVOICE TO:<br>COLLEGE OF ENGINEERING<br>DEAN'S OFFICE/FISCAL SECTION<br>2540 DOLE STREET, HOLMES 240<br>HONOLULU HI 96822 |                              |  |

| ITEM NO. | QUANTITY   |      | DESCRIPTION                                       | UNIT PRICE | EXTENSION |
|----------|------------|------|---|------------|-----------|
|          | ORDER/RECD | UNIT |   |            |           |
|          |            |      | OPERM AUTHORIZED CHANGE ORDER                     |            |           |
| 1        | 3.00       | EA   | COMPUTERIZED MOTION CONTROL SYSTEM                | 4,000.0000 | 12,000.00 |
| 2        | 3.00       | EA   | COMPUTERIZED MOTION CONTROL SYSTEM ACCESSORY PACK | 2,000.0000 | 6,000.00  |
| 3        | 1.00       | FRT  | ESTIMATED FREIGHT AND INSURANCE                   | 175.0000   | 175.00    |

**PO SAMPLE  
HEADER ACCOUNTING**

Retain this form until the order is complete: For partial deliveries mark items received and forward a photocopy immediately to the Disbursing Office. As contractually authorized all materials, supplies and incidentals have been received in good order and condition.

| Date Recd | Item No. | Received By | Partial | Complete | Invoice and Delivery Receipt Nos/Comments |
|-----------|----------|-------------|---------|----------|---|
|           |          |             |         |          |   |

| ACCOUNT NO. | OBJ CODE | AMOUNT       | ACCOUNT NO. | OBJ CODE | AMOUNT | TOTAL     |
|-------------|----------|--------------|-------------|----------|--------|-----------|
| 3-30357     | 7720     | \$ 18,175.00 |             |          |        | 18,175.00 |

P.O. No. P970085

|   |  |  |
|---|--|--|
| EQUIPMENT TO BE LOCATED: (BLDG. & ROOM) | OR INCORPORATED INTO EXISTING EQUIPMENT:   | EQUIPMENT VESTED IN:   |
|   | DECAL NO. OR P.O. NO. IF DECAL NOT ISSUED: | <input type="checkbox"/> FEDERAL <input type="checkbox"/> AGENCY |

I AUTHORIZE ISSUANCE OF THIS ORDER AND CERTIFY THAT THIS PURCHASE IS IN ACCORDANCE WITH APPLICABLE LAW AND UNIVERSITY POLICY. CONTROL NO.

*Ann Thouty*  
PURCHASING OFFICER SIGNATURE

000  
F.O. CODE

12/24/97  
DATE

**PURCHASE ORDER CHANGE**

|  |                              |  |
|--|------------------------------|--|
| DATE OF CHANGE<br>12-24-1997   | CHANGE ORDER NO.<br>1        | THIS CHANGES THE PURCHASE ORDER REFERENCED ABOVE |
| DIRECT INQUIRIES TO:<br>HIHARA/956-2365  |                              | PHONE NO.  |
| BUYER<br>EMILY JORGENSEN   |                              | PHONE NO.<br>(808) 956-7978                      |
| DELIVER ON/BEFORE<br>03-01-1998  | VENDOR TERMS<br>2000 010 030 |  |
| DELIVER PREPAID VIA<br>FEDEX   |                              |  |
| CONTRACT/PRICE LIST/QUOTATION NO.<br>12-01-1997 TIM LEE  |                              | REFERENCE NO.<br>R000034                         |
| BILL TO - SEND ONE ORIGINAL AND TWO COPIES OF INVOICE TO:<br>COLLEGE OF ENGINEERING<br>DEAN'S OFFICE/FISCAL SECTION<br>2540 DOLE STREET, HOLMES 240<br>HONOLULU HI 96822 |                              |  |

DELIVER TO: (ALL TRANSPORTATION CHARGES MUST BE PREPAID F.O.B. DESTINATION)

DEPT. OF MECH. ENGINEERING  
COLLEGE OF ENGINEERING  
2540 DOLE STREET, HOLMES 302  
HONOLULU HI 96822

VENDOR: V0000364161

APPLICABLE ELECTRONICS  
SCIENTIFIC RESEARCH SYSTEMS  
PO BOX 589  
FORESTDALE MA 02644

**PO SAMPLE  
LINE ACCOUNTING**

| ITEM NO. | QUANTITY |      | DESCRIPTION   | UNIT PRICE | EXTENSION |
|----------|----------|------|---|------------|-----------|
|          | ORDER    | UNIT |   |            |           |
| 1        | 3.00     | EA   | OPPRM AUTHORIZED CHANGE ORDER<br>COMPUTERIZED MOTION CONTROL SYSTEM<br>3-30357 7720 \$ 6,000.00<br>3-30367 7720 \$ 6,000.00 | 4,000.0000 | 12,000.00 |
| 2        | 3.00     | EA   | COMPUTERIZED MOTION CONTROL SYSTEM ACCESSORY PACK<br>3-30357 7720 \$ 3,000.00<br>3-30367 7720 \$ 3,000.00                   | 2,000.0000 | 6,000.00  |
| 3        | 1.00     | FRT  | ESTIMATED FREIGHT AND INSURANCE<br>3-30357 7720 \$ 87.50<br>3-30367 7720 \$ 87.50   | 175.0000   | 175.00    |

Retain this form until the order is complete: For partial deliveries mark items received and forward a photocopy immediately to the Disbursing Office. As contractually authorized all materials, supplies and incidentals have been received in good order and condition.

| Date Recd | Item No. | Received By | Partial | Complete | Invoice and Delivery Receipt Nos/Comments |
|-----------|----------|-------------|---------|----------|---|
| 1/3/98    | #2       | L. Hihara   | /       |          | 106 3,957.24                              |
| 1/27/98   | #1       | L. Hihara   | /       |          | 219 12,135.00                             |

| ACCOUNTING NO. | OBJ CODE | AMOUNT | ACCOUNTING NO. | OBJ CODE | AMOUNT | TOTAL     |
|----------------|----------|--------|----------------|----------|--------|-----------|
|                |          |        |                |          |        | 18,175.00 |

P.O. No. P970085

|   |  |  |
|---|--|--|
| EQUIPMENT TO BE LOCATED: (BLDG. & ROOM) | OR INCORPORATED INTO EXISTING EQUIPMENT:   | EQUIPMENT VESTED IN:   |
|   | DECAL NO. OR P.O. NO. IF DECAL NOT ISSUED: | <input type="checkbox"/> FEDERAL <input type="checkbox"/> AGENCY |

I AUTHORIZE ISSUANCE OF THIS ORDER AND CERTIFY THAT THIS PURCHASE IS IN ACCORDANCE WITH APPLICABLE LAW AND UNIVERSITY POLICY. CONTROL NO.

*Ann Thouty* PURCHASING OFFICER SIGNATURE      000 P.O. CODE      12/24/97 DATE  
RECEIVING REPORT - PG 1



A8.839  
p28d of 28g  
Attachment 17

Applicable Electronics  
Scientific Research Systems  
P.O. Box 589  
Forestdale, MA 02644

INVOICE # 106  
Date 1/7/98

Invoice To: Dr. Lloyd Hihara  
University of Hawaii  
Dept. Mech. Engr. Holmes Hall 302  
2540 Dole St  
Honolulu, HI 96822

PO No. P970085  
TERMS 2% 10 Net 30

| Quantity                                   | Description                                       | Unit Price | Amount     |
|--|---|------------|------------|
| #2 2                                       | Accessory Pack-Computerized Motion Control System | 2,000.00   | 4,000.00   |
| #3   | Shipping/Handling/Insurance                       | 38.00      | 38.00      |
| <b>INVOICE SAMPLE<br/>DISCOUNT</b>         |   |            |            |
| DATE <u>1/12/98</u><br>Invoice Received    |   |            |            |
| DATE <u>1/13/98</u><br>Goods/Svcs Received |   |            |            |
| VOUCHER NO. _____                          |   |            |            |
| TOTAL                                      |   |            | \$4,038.00 |

Remit To: Applicable Electronics  
P.O. Box 3250  
Dallas, Texas 75263

2% Discount 80.76  
# 3957.24

Applicable Electronics  
 Scientific Research Systems  
 P.O. Box 589  
 Forestdale, MA 02644

INVOICE # 219  
 Date 1/8/98

Invoice To: Dr. Lloyd Hihara  
 University of Hawaii  
 Dept. Mech. Engr. Holmes Hall 302  
 2540 Dole St  
 Honolulu, HI 96822

PO No. P970085  
 TERMS 2% 10 Net 30

| Quantity  | Description                        | Unit Price   | Amount             |
|---|------------------------------------|--------------|--------------------|
| #1 3  | Computerized Motion Control System | 4,000.00     | 12,000.00          |
| #3  | Shipping/Handling/Insurance        | 135.00       | 135.00             |
| <b>INVOICE SAMPLE<br/>           PO PARTIAL</b> |                                    |              |                    |
| DATE <u>1/14/98</u><br>Invoice Received         |                                    |              |                    |
| DATE <u>1/27/98</u><br>Goods/Svcs Received      |                                    |              |                    |
| VOUCHER NO. _____                               |                                    |              |                    |
|   |                                    | <b>TOTAL</b> | <b>\$12,135.00</b> |

Remit To: Applicable Electronics  
 P.O. Box 3250  
 Dallas Texas 75263

Applicable Electronics  
 Scientific Research Systems  
 P.O. Box 589  
 Forestdale, MA 02644

CREDIT MEMO  
 Date

CM 00059  
 2/14/98

Invoice To: Dr. Lloyd Hihara  
 University of Hawaii  
 Dept. Mech. Engr. Holmes Hall 302  
 2540 Dole St  
 Honolulu, HI 96822

PO No. P970085  
 TERMS 2% 10 Net 30

| Quantity   | Description                        | Unit Price | Amount       |
|--|------------------------------------|------------|--------------|
| #1 1   | Computerized Motion Control System | -4,000.00  | (4,000.00)   |
| #3   | Shipping/Handling/Insurance        | -45.00     | (45.00)      |
| <p><b>CREDIT MEMO SAMPLE</b></p> <p><b>Credit memos must be applied to an invoice with the same electronic purchase order #.</b></p> <p>DATE <u>2/18/98</u><br/>           Invoice Received</p> <p>DATE <u>2/18/98</u><br/>           Goods/Svcs Received</p> <p>VOUCHER NO. _____</p> |                                    |            |              |
| TOTAL  |                                    |            | (\$4,045.00) |

Remit To: Applicable Electronics  
 P.O. Box 3250  
 Dallas Texas 75263

Applicable Electronics  
 Scientific Research Systems  
 P.O. Box 589  
 Forestdale, MA 02644

INVOICE # 306  
 Date 2/16/98

Invoice To: Dr. Lloyd Hihara  
 University of Hawaii  
 Dept. Mech. Engr. Holmes Hall 302  
 2540 Dole St  
 Honolulu, HI 96822

PO No. P970085  
 TERMS 2% 10 Net 30

| Quantity   | Description                                       | Unit Price | Amount     |
|--|---|------------|------------|
| #2 1   | Accessory Pack-Computerized Motion Control System | 2,000.00   | 2,000.00   |
| #1 1   | Computerized Motion Control System                | 4,000.00   | 4,000.00   |
| #3   | Shipping/Handling/Insurance                       | 64.00      | 64.00      |
| <b>INVOICE SAMPLE<br/>           PO COMPLETE</b><br><br>DATE <u>2/19/98</u><br>Invoice Received<br>DATE <u>2/26/98</u><br>Goods/Svcs Received<br><br>VOUCHER NO. _____ |   |            |            |
|  |   | TOTAL      | \$6,064.00 |

Remit To: Applicable Electronics  
 P.O. Box 3250  
 Dallas, Texas 75263