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."

   ________________________________
   (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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Invoice Received</th>
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<tr>
<td>Date</td>
<td>Goods/Svcs Received</td>
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<tr>
<td>Voucher No.</td>
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The invoice received date must be the date invoice was first receipted 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 OPPR M 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.
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 329.68
     $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  823.36  
   1,823.36  

   Ex 3b: 123456 7100  318.53  
   123646 7100 1,300.00  
   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-inoa 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:
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

**CAMPUSS HI**  
**DATE 07/01/96 PURCHASE ORDER No. P 000000**

**NOTICE TO VENDORS**

Take this as the essence and this order is contingent upon your acceptance of the specified terms and conditions. The order is subject to the terms and conditions on the reverse side. 

**DELIVER TO:**  
University of Hawaii - Hilo Housing Office  
200 W. Kawili Street  
Hilo, HI 96720-4091

**RECEIVED**  
Miles Smith  
555-2233  
DELIVER ORIGINATE  
07/25/96  
DELIVER PREPARED VIA  
REGISTRATION & TEL. NO.

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

**BILLING ADDRESS:**  
University of Hawaii at Hilo  
Business Office  
200 W. Kawili Street  
Hilo, HI 96720-4091

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<thead>
<tr>
<th>ITEM</th>
<th>QUANTITY</th>
<th>DESCRIPTION</th>
<th>UNIT PRICE</th>
<th>AMOUNT</th>
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<tbody>
<tr>
<td>1.</td>
<td>1</td>
<td>One (1) light fixture for the student housing administration office.</td>
<td>$633.00</td>
<td>$633.00</td>
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<td>2.</td>
<td>1</td>
<td>Installation of light fixture</td>
<td>$317.00</td>
<td>$317.00</td>
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4.00% Tax  
**TOTAL:** $988.00

**AUTHORIZED SIGNATURES:**

**Richard Brown**  
555-2244  
07/01/96  
P 000000

**APPROVING AUTHORITY:**  
Miles Smith  
Housing Coord.  
007

**ACCOUNT CODE**  
110147  
110167

**OBJECT**  
3000  
7100

**AMOUNT**  
$658.32  
$329.68

**VENDOR CODE**  
V000011460

**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 INCORPORATED INTO EXISTING EQUIPMENT HAVE BEEN RECEIVED IN GOOD ORDER AND CONDITION.**

**DATE RECEIVED**  
07/25/96

**RECEIVED BY**  
N. Wang  
Inv. # 06711  
$988.00

---

**RECEIVING REPORT**
Purchase Order No. __________

For partial deliveries mark items received and forward immediately to the Disbursing Office.
As contractually authorized, all materials, supplies, and incidentals have been received in good order and condition.

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<tr>
<th>Date Received</th>
<th>Item No.</th>
<th>Received By</th>
<th>Invoice and Delivery Receipt Nos./Comments</th>
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HIRAYAMA BROS. ELECTRIC, INC.
Residential — Commercial — Industrial
510 Kalanikau 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 1½% per month.
(Annual percentage rate of 18%).

<table>
<thead>
<tr>
<th>DATE</th>
<th>INVOICE NO.</th>
<th>YOUR ORDER NO.</th>
<th>LIST OF MATERIALS SUPPLIED WILL BE FURNISHED UPON REQUEST.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug. 3, 1996</td>
<td>06711</td>
<td>PO00000</td>
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</tr>
</tbody>
</table>

One (1) light fixture for the student housing administration office. $633.00
Installation of light fixture $317.00
4% Tax $38.00

PLEASE PAY THE FOLLOWING AMOUNT: $988.00

<table>
<thead>
<tr>
<th>DATE</th>
<th>INVOICE RECEIVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/08/96</td>
<td></td>
</tr>
<tr>
<td>07/25/96</td>
<td>Goods/Service Received</td>
</tr>
</tbody>
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- MAHALO -
## CREDIT MEMO

**HIRAYAMA BROS. ELECTRIC, INC.**

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

---

**UNIVERSITY OF HAWAII AT Hilo**

200 W. KAMILI 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 11 1/2% per month.

(Annual percentage rate of 18%).

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<table>
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<tr>
<th>DATE</th>
<th>INVOICE NO.</th>
<th>YOUR ORDER NO.</th>
<th>LIST OF MATERIALS SUPPLIED WILL BE FURNISHED UPON REQUEST.</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1, 1996</td>
<td>CR6799</td>
<td>612301</td>
<td></td>
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</tbody>
</table>

---

RETURNED 2 OUTLETS

---

**11/11/96** 3055  $62.40

---

W.R. Date 04/05/96

Valid Invoice Received

DATE 04/05/96

Satisfactory Delivery

---

**MATERIALS:** $60.00

**4% TAX:** 2.40

**CREDIT TOTAL:** $62.40

---

**mahalo**
UNIVERSITY OF HAWAII

CONTRACT ENCUMBRANCE AND PAYMENT FORM

CONTRACTOR/PAYEE NAME
THE WACKENHUT CORPORATION

CONTRACTOR/PAYEE REMITTANCE ADDRESS
P. O. Box 277469
Dallas, TX 75284-0062

SERVICE

SPECSIFICATIONS

TOTAL CONTRACT AMOUNT

ORD

REC

123456
7100
30,784.00

123646
7100
23,680.00

To provide security guard services at UH Libraries
Est. Man hrs. of 2600 @ $11.84 - Hamilton $30,784.00
2000 - Sinclair $23,680.00

54,464.00

PAYMENT TERMS
Upon receipt of services/invoices (monthly)

START DATE
07/16/95

COMPLETION DATE
07/15/96

ENCUMBRANCE PROCESSING

ACCOUNT CODE
123456
123646

OBJECT
7100
7100

AMOUNT
30,784.00
23,680.00

CHECK IF APPLICABLE:
☐ FEDERAL FUNDS
☒ TAX CLEARANCE
☐ 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.

John Banks
06/22/95 024
FISCAL OFFICER

Bruce Beyer
07/06/95
APPROVER

PAYMENT PROCESSING

DESCRIPTION OF PAYMENT:
Security guard services for March 1996
Inv# 1040264-2 $1,823.36
Inv# 1040265-9 $1,618.53
TOTAL $3,441.89

ACCOUNT CODE
123456
123646

OBJECT
7100
7100

TYPE
0
0

AMOUNT
1,318.53
2,123.36

TOTAL
3,441.89

AS CONTRACTUALLY AUTHORIZED, ALL THE MATERIALS, SUPPLIES AND SERVICES HAVE BEEN RECEIVED IN GOOD ORDER AND CONDITION

Will Receive
03/31/96
SIGNATURE OF RECIPIENT

APPROVED BY:
Mary Spenor
04/23/96
APPROVING AUTHORITY

John Banks
04/23/96 024
FISCAL OFFICER
<table>
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<tr>
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<th>WK-END</th>
<th>CNTRL NO</th>
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**GUARD** 14.0 REGULAR HOURS AT 11.840 1,823.36

**DATE** 6/23/96
Invoice Received

**DATE** 6/23/96
Go darkrooms only

**VOUCHER NO**

123456 7100 1,000.00
123646 7100 823.36
1,823.36
<table>
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<th>REG</th>
<th>OT AMOUNT</th>
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</tr>
</tbody>
</table>

GUARD: 136.7 REGULAR HOURS AT 11.440

| DATE | 04/23/96 |
|      |         |

| DATE | 03/31/96 |
|      |         |

123456 7100 318.53
123646 7100 1,300.00
1,618.53
UNIVERSITY OF HAWAII
SPECIAL CHECK DISTRIBUTION REQUEST
(See reverse side for instructions.)

VENDOR NAME

AMOUNT
$

☐ ENCLOSURE (Attach Enclosure)

☐ SPECIAL HANDLE
Call/Hold Check:

Contact:

Phone:

DEPARTMENT:

APPROVED BY:

FISCAL OFFICER DATE F.O. CODE

PRE-AUDIT CLERK:

CHECK RUN DATE:

CHECK NO.:

DATE DISTRIBUTED:

Origination Date: 4/11/95
UNIVERSITY OF HAWAII  
FORM INSTRUCTIONS  
SPECIAL CHECK DISTRIBUTION (FMIS-37)  

<table>
<thead>
<tr>
<th>PURPOSE:</th>
<th>To request for special check distribution.</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATA ITEM</td>
<td>COMPLETION INSTRUCTIONS</td>
</tr>
<tr>
<td>CAMPUS</td>
<td>Enter campus code. Refer to Table A12.099.</td>
</tr>
<tr>
<td>DATE</td>
<td>Enter date form prepared.</td>
</tr>
<tr>
<td>DOCUMENT NUMBER</td>
<td>Enter document number consistent with payment document submitted.</td>
</tr>
<tr>
<td>VENDOR NAME</td>
<td>Enter vendor name.</td>
</tr>
<tr>
<td>AMOUNT</td>
<td>Enter amount for check.</td>
</tr>
<tr>
<td>ENCLOSURE</td>
<td>Check box if necessary. Attach all enclosures to be submitted with payment.</td>
</tr>
<tr>
<td>SPECIAL HANDLE CALL/HOLD CHECK</td>
<td>Enter contact name and phone number.</td>
</tr>
<tr>
<td>DEPARTMENT</td>
<td>Enter department name.</td>
</tr>
<tr>
<td>SIGNATURES</td>
<td>Signature, Fiscal Officer Code, and date are required by Fiscal Officer.</td>
</tr>
<tr>
<td>PRE-AUDIT CLERK</td>
<td>Enter initials indicating review and approval.</td>
</tr>
<tr>
<td>CHECK RUN DATE</td>
<td>Enter check run date if necessary.</td>
</tr>
<tr>
<td>CHECK NUMBER</td>
<td>Enter check number.</td>
</tr>
<tr>
<td>DATE DISTRIBUTED</td>
<td>Enter date check distributed.</td>
</tr>
</tbody>
</table>

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, WII-1 will be required before payment is processed.

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

ADDITIONAL APPROVAL/SIGNATURE REQUIRED

☐ Manoa Facilities Mgt Office:
☐ Community College Director of Admin Srvcs:
☐ Procurement and Property Management Office:
☐ insurance purchase ☐ unusual purchase ☐ over $4,000 ☐ sole source

☐ Manoa Auxiliary Services Office
☐ Community College Chancellor’s Office
☐ Dean/Director: ☐ interviewee costs ☐ RCUH purchase ☐ membership under $500

☐ Computing Center (Academic)
☐ Mgt. System Off (Adm)
☐ EDP purchases:
☐ 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

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.
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
☐ Original/certified original invoice  ☐ Social security number
☐ Original receipt/ Proof of payment  ☐ Tax clearance
☐ Discrepancy in vendor name/address  ☐ Notice of Final Settlement
☐ Other  ☐ WH-1 Required for non-employees

ADDITIONAL PROCESSING REQUIRED
☐ Discrepancy in Aging Start Date  ☐ Missing Aging Start Date
☐ Split account code/object/source symbol in invoice  ☐ 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

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 808.682.1871.
UNIVERSITY OF HAWAII DISBURSING OFFICE
AUDIT CORRECTION MEMO - TRAVEL DOCUMENTS

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

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

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

<table>
<thead>
<tr>
<th>Document Number</th>
<th>Invoice Number</th>
<th>Aging Start Date</th>
<th>Aging Start Date Plus 30 Days</th>
<th>Date Payment Check Prepared</th>
<th>No. of Days of Interest</th>
<th>Principal Amount Unpaid</th>
<th>Interest Due Due to Vendor</th>
</tr>
</thead>
<tbody>
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</table>

* 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

<table>
<thead>
<tr>
<th>Document Number</th>
<th>Vendor Number</th>
<th>Aging Start Date (Date of Invoice Issued)</th>
<th>Aging Start Date Plus 30 Days</th>
<th>Date Payment Check Prepared</th>
<th>* Number of Days of Interest</th>
<th>Principal Amount Unpaid</th>
<th>** Interest Due to Vendor</th>
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<td>1/15/92</td>
<td>2/14/92</td>
<td>4/15/92</td>
<td>62</td>
<td>1,000.00</td>
<td>20.38</td>
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<tr>
<td>359536</td>
<td>N1568000</td>
<td>9/5/92</td>
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</table>

**Total** 23.51

---

* 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.).
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

DATE OF CHANGE: 12/24/1997
CHANGE ORDER NO.: 1

DIRECT INQUIRIES TO:
HINAWA/956-2365

BUYER:
EMILY JORGENSEN

DELIVER ON OR BEFORE:
03-01-1998

VENDOR TERMS:
2000 01.0 030

PAYMENT VIA:
FEDEX

CONTRACT/PRICE LIST/QUOTATION NO.: 12-01-1997 TIM LBS

BILL TO: SEND ONE ORIGINAL AND TWO COPIES OF INVOICE TO:
COLLEGE OF ENGINEERING
DEAN'S OFFICE/FISCAL SECTION
2540 DOLE STREET, HOLMES 240
HONOLULU HI 96822

ORDERED QUANTITY

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>pirem AUTHORIZED</th>
<th>ORDERED</th>
<th>QUESTIONS</th>
<th>QUANTITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 EA</td>
<td>COMPUTERIZED MOTION CONTROL SYSTEM</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 EA</td>
<td>COMPUTERIZED MOTION CONTROL SYSTEM ACCESSORY PACK</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 PRT</td>
<td>ESTIMATED FREIGHT AND INSURANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Date Rec'd</th>
<th>Item No.</th>
<th>Received By</th>
<th>Partial</th>
<th>Complete</th>
<th>Invoice and Delivery Receipt No./Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-30-97</td>
<td>7720</td>
<td>$ 18,175.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL: 18,175.00

P.O. No.: P970085

1. I authorize issuance of this order and certify that this purchase is in accordance with applicable law and university policy.
2. CONTROL NO.

Ann Hoony
PURCHASING OFFICER SIGNATURE

Date: 12/24/97

PO CODE

RECEIVING REPORT - PG 1

Revision Date: 10/15/97
**PURCHASE ORDER CHANGE**

**DATE OF CHANGE**: 12-24-1997  
**CHANGE ORDER NO.**: 1

---

**DIRECT INQUIRIES TO**: HNARAH/566-2365  
**PHONE NO.**: (808) 556-7978

**BUYER**: EMILY JORGENSEN  
**PHONE NO.**: (808) 556-7978

**DELIVERY DATE**: 03-01-1998  
**VENDOR TERMS**: 2000 010 030

**DELIVERY PREPAID VIA**: FEDEX

---

**VENDOR**: U0000364161  
**APPLICABLE ELECTRONICS**  
**SCIENTIFIC RESEARCH SYSTEMS**  
**PO BOX 589**  
**FORESTDALE MA 02644**

---

**PO SAMPLE**  
**LINE ACCOUNTING**

---

<table>
<thead>
<tr>
<th>Item No.</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-30357</td>
<td>COMPUTERIZED MOTION CONTROL SYSTEM</td>
<td>3.00</td>
<td>$6,000.00</td>
<td>$18,000.00</td>
</tr>
<tr>
<td>3-30367</td>
<td>COMPUTERIZED MOTION CONTROL SYSTEM</td>
<td>3.00</td>
<td>$6,000.00</td>
<td>$18,000.00</td>
</tr>
<tr>
<td>3-30357</td>
<td>COMPUTERIZED MOTION CONTROL SYSTEM ACCESSORY PACK</td>
<td>3.00</td>
<td>$3,000.00</td>
<td>$9,000.00</td>
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<td>3-30367</td>
<td>COMPUTERIZED MOTION CONTROL SYSTEM ACCESSORY PACK</td>
<td>3.00</td>
<td>$3,000.00</td>
<td>$9,000.00</td>
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<tr>
<td>3-30357</td>
<td>ESTIMATED FREIGHT AND INSURANCE</td>
<td>3.00</td>
<td>$87.50</td>
<td>$262.50</td>
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<tr>
<td>3-30367</td>
<td>ESTIMATED FREIGHT AND INSURANCE</td>
<td>3.00</td>
<td>$87.50</td>
<td>$262.50</td>
</tr>
</tbody>
</table>

**TOTAL**: $18,175.00

---

**PO NO.**: P97006S

---

**I authorize issuance of this order and certify that this purchase is in accordance with applicable law and university policy.**

---

**Purchasing Officer Signature**: Ann Thruty  
**PO Code**: 000  
**Date**: 12/24/98

---

**Receiving Report - PG 1**

---

**Revision Date**: 10/15/97
For partial deliveries mark items received and forward immediately to the Disbursing Office.
As contractually authorized, all materials, supplies, and incidentals have been received in good order and condition.

<table>
<thead>
<tr>
<th>Date Received</th>
<th>Item No.</th>
<th>Received By</th>
<th>Invoice and Delivery Receipt Nos./Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>2/13/98</td>
<td>#1</td>
<td>Y. Sekura</td>
<td>CM 00057 (4,045.00) partial</td>
</tr>
<tr>
<td>2/25/98</td>
<td>#1+#2</td>
<td>L. Khan</td>
<td>306</td>
</tr>
</tbody>
</table>

6,064.00 complete
Applicable Electronics  
Scientific Research Systems  
P.O. Box 589  
Forestdale, MA 02644

Invoice To: Dr. Lloyd Hihara  
University of Hawaii  
2540 Dole St  
Honolulu, HI 96822

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>#2</td>
<td>Accessory Pack-Computerized Motion Control System</td>
<td>2,000.00</td>
<td>4,000.00</td>
</tr>
<tr>
<td>#3</td>
<td>Shipping/Handling/Insurance</td>
<td>38.00</td>
<td>38.00</td>
</tr>
</tbody>
</table>

**INVOICE SAMPLE DISCOUNT**

**DATE** 11/2/98  
Invoice Received

**DATE** 1/13/98  
Goods/Svcs Received

VOUCHER NO. [Blank]

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  
2540 Dole St  
Honolulu, HI 96822

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1</td>
<td>Computerized Motion Control System</td>
<td>4,000.00</td>
<td>12,000.00</td>
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<tr>
<td>#3</td>
<td>Shipping/Handling/Insurance</td>
<td>135.00</td>
<td>135.00</td>
</tr>
</tbody>
</table>

TOTAL $12,135.00

DATE 1/14/98  
Invoice Received

DATE 1/27/98  
Goods/Svcs Received

VOUCHER NO.__________

Remit To:  
Applicable Electronics  
P.O. Box 3250  
Dallas, Texas 75223
Applicable Electronics
Scientific Research Systems
P.O. Box 589
Forestdale, MA 02644

CREDIT MEMO
CM 00059
Date 2/14/98

Invoice To: Dr. Lloyd Hihara
University of Hawaii
2540 Dole St
Honolulu, HI 96822

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
<th>Unit Price</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
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<td>Computerized Motion Control System</td>
<td>-4,000.00</td>
<td>(4,000.00)</td>
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<tr>
<td>#3</td>
<td>Shipping/Handling/Insurance</td>
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<td>(45.00)</td>
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</table>

Credit memos must be applied to an invoice with the same electronic purchase order #.

DATE 2/18/98
Invoice Received

DATE 2/18/98
Goods/Svcs Received

VOUCHER NO.

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

TOTAL (4,045.00)
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
2540 Dole St
Honolulu, HI 96822

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
<th>Unit Price</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>#2</td>
<td>Accessory Pack-Computerized Motion Control System</td>
<td>2,000.00</td>
<td>2,000.00</td>
</tr>
<tr>
<td>#1</td>
<td>Computerized Motion Control System</td>
<td>4,000.00</td>
<td>4,000.00</td>
</tr>
<tr>
<td>#3</td>
<td>Shipping/Handling/Insurance</td>
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<td>64.00</td>
</tr>
</tbody>
</table>

TOTAL $6,064.00

INVOICE SAMPLE
PO COMPLETE

DATE 2/19/98
Invoice Received

DATE 2/26/98
Goods/Svcs Received

VOUCHER NO. 

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