



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P.O. BOX 119
HONOLULU, HAWAII 96810-0119

MAY 27 2005

COMPTROLLER'S MEMORANDUM NO. 2005-14

TO: Heads of Departments

SUBJECT: Encumbering for pCard Transactions

This memorandum is to allow Departments to encumber at the end of the fiscal year, pCard purchases that are made on or before June 30 that will be paid in the ensuing fiscal year. Please use the following process to record such encumbrances.

1. Identify the purchases made on or before June 30 but whose post dates are after the billing cycle end date.
2. Summarize the purchase transactions identified above by appropriation account.
3. Use the following convention to derive the encumbrance number: The letters "PC" followed by the fund, account and department codes. Example: If the appropriation account is G-05-001-M, the encumbrance number will be PCG001M.
4. Use the Encumbrance Advice (C-06) to record the blanket encumbrance. The encumbrance number must be entered without a suffix and only one object code can be assigned. Because there is no suffix, an appropriation account can only have one pCard blanket encumbrance.
5. Attach a worksheet reflecting the purchase transaction details and the summarized amounts to the Encumbrance Advice. The purchase transaction details should include the transaction date, post date, merchant name, appropriation account and amount. The summary amount must agree with the blanket encumbrance transaction amount on the Encumbrance Advice.

The deadline for submitting the Encumbrance Advice and supporting worksheets is July 15.

Questions on this memorandum should be referred to Accounting Administrator Wayne Horie, at 586-0600.


RUSS K. SAITO
State Comptroller