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GOVERNOR



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**COMPTROLLER'S MEMORANDUM NO. 2004-21**

TO: All Department Heads  
SUBJECT: Electronic Billing and Payment

In accordance with Section 40-57.6, HRS, which grants the comptroller the authority to, "...determine the acceptability of any document submitted in lieu of an original bill,....". I'm specifying that the following documents be submitted for reimbursement when an employee purchases goods or services with the employee's personal charge card on the Internet:

1. Copy of the purchase confirmation or the electronic invoice printed upon order;
2. Packing slip (if goods are being purchased); and
3. Copy of the charge card statement (personal charge card account number and personal charges not being requested for reimbursement may be redacted).

Note: Travel related charges must agree with the amounts reflected on the "Statement of Completed Travel".

Purchases over the internet, because they are made without the issuance of a purchase order, should be reviewed to confirm that they are program related and within the program's funding limits.

Procedures detailed in Procurement Circular No. 2003-06 should be followed for goods or services that are purchased on the Internet with the State's P-Card. Because each department determines what charges will be allowed on the P-Card, program managers should call their fiscal office to determine if purchases from vendors who do not accept paper purchase orders will be allowed through the State's P-Card.

As a reminder, Comptroller's Memorandum (CM) No. 2003-28 entitled Requirement for Original Bills (Invoices or Receipts) remains in effect. Situations not specifically allowed under CM No. 2003-28 or this memorandum will require the comptroller's determination of the acceptability of the documents to be submitted for reimbursement before they are processed for payment.

If you have any questions, please call Wayne Horie of our Accounting Division at 586-0600.

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State Comptroller