LINDA LINGLE
GOVERNOR

Russ K. Saito
Comptroller

Katherine H. Thomason
Deputy Comptroller

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

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COMPTROLLER'S MEMORANDUM NO. 2003-28

TO: All Department Heads

SUBJECT: Requirement for Original Bills (Invoices or Receipts)

Section 40-56 of the Hawaii Revised Statutes (HRS), requires original bills (invoices or receipts) to certify that all materials, supplies, and services have been received in good order and condition prior to disbursement of State funds. Section 40-57.6, HRS, grants the comptroller the authority to, "...determine the acceptability of any document submitted in lieu of an original bill, and the comptroller's determination shall be final."

Under current procedures, departments seeking to pay a bill or process a reimbursement must write to the comptroller for an exception when an original bill or receipt is not available due to loss by the department or individual seeking the reimbursement. Effective immediately, the following substitutions for the lost original invoices or receipts will be allowed:

1. Carbon copy of the original invoice or receipt with a certification statement from the individual or authorized company representative that the carbon copy replaces the original lost invoice or receipt and that no other request for payment will be made.

2. Photocopy of the original invoice or receipt with a certification statement from the individual or authorized company representative that the photocopy replaces the original lost invoice or receipt and that no other request for payment will be made; or

3. Written statement by the vendor that a payment was received from the individual seeking reimbursement in the specified amount.

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4. Parking meters, bus fares, newspaper dispensers, etc. which do not provide receipts and which are generally less than $5.00 do not require receipts. A certification by the individual claiming reimbursement for the amount paid is sufficient.

When there is no original invoice or any of the authorized substitutions, the individual seeking reimbursement shall obtain the approval of the comptroller regarding the acceptability of the documents submitted in lieu of an original invoice. A departmental memorandum addressed to the comptroller should specify why no original invoice or substitute invoice can be submitted. In the memorandum, the individual seeking payment should substantiate the amount being requested. For example, the individual can provide a written statement from the cab company that a trip of the equivalent number of miles and/or stops would have resulted in the amount of the reimbursement being requested.

Departments and agencies should remind all employees of the need for original invoices/receipts. Only in cases where the original invoice or receipt was lost or unavailable should substitutes be submitted.

If you or your staff has any questions, please call Sheila Walters at 586-0650.

Russ K. Saito

RUSS K. SAITO
State Comptroller