



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

JAN 13 2010

**COMPTROLLER'S MEMORANDUM NO. 2010-01**

TO: Heads of Departments

ATTN: Fiscal Offices

SUBJECT: Documentation Requirement for Supporting Documents of Pcard Charges

This memorandum amends Comptroller's Memorandum No. 2007-20 dated November 9, 2007 section entitled, "**Payments Made by State Procurement Cards (pCard)**" by eliminating the statement, "A certification that the goods were received in good order and condition must be noted on the documents." Because pCard charges are made to the issuer of the pCard and not to the vendor from which goods were received, the certification is only required for payment made to the pCard issuer. We recommend that for internal control, departments implement a process that ensures that the pCard holder does receive the goods in good order and condition, before the request for payment is processed.

This memorandum supersedes Comptroller's Memorandum No. 2008-23 dated December 17, 2008 by including the contents below. The requirement to follow Comptroller's Memorandum No. 2007-20 is amended to delete the certification requirement previously referenced in Comptroller's Memorandum No. 2007-20 and is replaced by the certification of the pCard issuer's consolidated purchasing card statement.

**Payments Made by State Checks to Purchasing Card Issuer**

In accordance with Section 40-57.6, Hawaii Revised Statutes, which grants the comptroller the authority to "...determine the acceptability of any document submitted in lieu of an original bill...", I have determined that the portable document format (pdf) copy of the consolidated purchasing card statement from the purchasing cards' issuing bank will be accepted as an original invoice from which the State shall make payment.

For split payments, the primary summary warrant voucher should have the original certification of goods or services satisfactorily received, all other fund summary warrant vouchers' support should be copies of the original certified pdf consolidated purchasing card statement.

All other requirements detailed in Comptroller's Memorandum No. 2007-20 remain in effect except for the certification requirement applicable to "**Payments Made by State Procurement Cards (pCard)**" which is deleted by this memorandum.

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If you have any questions, please call Wayne Horie, Accounting Division Chief, at 586-0600, or Sheila Walters, Pre-Audit Branch Chief, at 586-0650.

  
RUSS K. SAITO  
State Comptroller