



# STATE CONTROLLER'S BULLETIN

Edward Karass  
State Controller

Rebecca M. Wyke, Commissioner  
Administrative & Financial Services

Bulletin # 04-06

SUBJECT: Original Invoice Requirements

DATE: September 25, 2003  
TO: All Departments and Agencies  
FROM: Edward Karass, State Controller

It has been the policy of the Controller's Office to require original invoices for all payment vouchers processed through our Bureau. This policy has served the control objectives of ensuring that duplicate payments are not processed for the same obligation and that payments are made only for legitimate liabilities of the State. We continue to require original invoices rather than invoices communicated electronically from vendors.

Technological developments have, however, pointed out the need to reassess the efficiency of this control requirement under certain circumstances. Facsimiles and other electronically transmitted documents have become a prevalent mode of communicating claims for payment. Some vendors offer this as the only form of invoice that they are willing to use. In other cases, the only means of processing a payment quickly enough to satisfy operational need is to accept an electronically transmitted invoice. In still other cases, operational efficiency may suffer to such a degree under the requirement for an original invoice transported through snail-mail that this control is more costly than the related benefit.

In recognition of these realities, we will consider written requests for exceptions to the original invoice requirement for specific types of payments. The request should include specific reasons for why the original invoice requirement prevents operational goals from being achieved or presents your unit with an undue administrative burden. Also, please specify the exact type or types of payments for which you are requesting the exception.

If your request is approved, increased control awareness and, perhaps, modified control procedures will need to be applied to the payment process by your unit. The control objectives of preventing duplicate payments and ensuring that payments are for legitimate liabilities must be addressed. By submitting electronically communicated documentation for payment you are accepting more responsibility in this control area.

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**We will continue to require original signatures of authorizing State officials on all payment vouchers including those for which an exception is approved. Payment vouchers must be received at the Bureau of Accounts and Control in paper form. We will not accept payment vouchers sent to us in electronic form. We will not consider requests for exceptions on employee travel vouchers. These vouchers and all supporting documentation must be in the form of original paper documentation.**

**Given the rapid pace of technological and business process developments, we must reassess this and other control requirements on an ongoing basis. We will continue our efforts to balance the achievement of control objectives with related costs and the reality of our changing environment. Please be patient with us as modifications to this and other control policies may be necessary in the near future.**

**If you have an operational need for this exception, please submit your requests to Terry Brann.**