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165 Capitol Ave.  
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**MEMORANDUM NO. 2024-19**

**August 5, 2024**

**To: THE HEADS OF ALL STATE AGENCIES**

**Attention: Chief Administrative and Fiscal Officers, Business Managers, and Agency P-Card Coordinators**

**Subject: MISSING RECEIPT AFFIDAVIT**

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This Memorandum is an addendum to Memorandum 2021-21 “Policy for P-Card Purchases”.

**I. PURPOSE**

All purchases of goods/services made by the state agencies P-Cardholders are required to be authenticated as business-related from receipts provided by the merchants. If a receipt is missing, it is the cardholder’s responsibility to contact the merchant and obtain a duplicate receipt, where possible. If the cardholder cannot obtain a duplicate receipt, the goods/services purchased must be documented as well as the business purpose, using form **CO-505, Missing Receipt Affidavit** (“Affidavit”).

**II. AUTHORITY**

- i. **CGS Sec. 4-98. Appropriations encumbered by purchase order; current and capital expenditures. Delegation to agency. Purchasing cards.***"(c) Notwithstanding the provisions of subsection (a) or (b) of this section, the Comptroller may allow budgeted agencies to use purchasing cards for purchases not exceeding two hundred fifty thousand dollars, unless such agency receives written approval from the Comptroller and the Commissioner of Administrative Services to exceed such amount. No budgeted agency, or any official, employee or agent of a budgeted agency, shall incur any obligation using such a card, except in accordance with procedures established by the Comptroller."*
- ii. **CGS Sec. 4-33a. Illegal, irregular or unsafe handling of state or quasi-public agency funds. Breakdown in safekeeping of agency resources. Breach of security. Notification.***“All boards of trustees of state institutions, state department heads, boards, commissions, other state agencies responsible for state property and funds and quasi-public agencies, as defined in section 1-120, shall promptly notify the Auditors of Public Accounts and the Comptroller of any (1) unauthorized, illegal, irregular or unsafe handling or expenditure of state or quasi-public agency funds, (2) breakdowns in the safekeeping of any other resources of the state or quasi-public agencies, (3) breach of security, as defined in section 36a-701b, or (4) contemplated action to commit one of the acts listed in subdivisions (1) to (3), inclusive, of this section within their knowledge. In the case of such notification to the Auditors of Public Accounts, the auditors may permit aggregate reporting in a manner and at a schedule determined by the auditors.”*

### III. PROCEDURE

The Affidavit should be completed for purchases made using the Purchasing Cards (P-Cards) when there is a misplaced/unavailable/illegible receipt, and a duplicate could not be obtained from the merchant.

This form is not a substitute for an original receipt and should only be used if all attempts to obtain an original receipt or a duplicate receipt have failed.

### IV. REQUIREMENT

Where a receipt is misplaced/unavailable/illegible, each transaction, which means a single swipe or use of the P-Card, must be recorded on a separate Affidavit. Each transaction may have several purchased items.

A brief explanation for the missing receipt must be stated on the Affidavit. The packing slip with the packaging description must be attached, when applicable.

The P-Card Reconciler, Proxy, or P-Card Coordinator should upload a properly completed, approved, and signed Missing Receipt Affidavit form using the *Reconcile Statement Procurement Card Transactions* page in Core-CT. They should use the description “*Missing Receipt Affidavit*” under the *Transaction Line Comments* when inserting the attachment.

Each agency must have established written procedures to reduce or eliminate missing receipts recorded in its Purchasing (P-Card) Policy and shall retain records related to the P-Card transactions in accordance with state agency records retention policies and shall make those records available to any authorized state auditing entity upon request.

### V. NON-COMPLIANCE

Repeated incidents of missing receipts may be an indicator that the cardholder is not taking responsibility for their account and, in such cases, will be treated as a non-compliance issue.

The cardholder is responsible for all purchases made with the card and for making such purchases in accordance with the procedures outlined in the P-Card Manual and the agency's procedures. The cardholder can be held responsible for repayment of improper charges and has personal liability for misuse. Remedial actions for infractions may lead to card suspension with permanent loss of privileges or P-Card revocation.

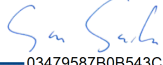
Repeated or routine use of the Affidavit may be considered excessive and will result in an audit citation by the Office of the State Comptroller, Accounts Payable Post Audit Division and, in more severe cases, may be reported to the Auditors of Public Accounts for potential fraudulent behavior.

### VI. REFERENCES

- a. [CO-505 - Missing Receipt Affidavit](#)
- b. [P-Card Information for Agency P-Card Coordinators](#)
- c. [The State of Connecticut Agency Purchasing Card \(P-Card\) Program Manual](#)
- d. [The State of Connecticut Agency Purchasing Card \(P-Card\) Coordinator Manual](#)
- e. [“P-Card Reconciliation” Job Aid](#)
- f. [Attach Supporting Documentation Instructions](#)

**VII. QUESTIONS**

If your agency requires any assistance with this memorandum or if you have questions on the memorandum or its interpretation, please contact: OSC-Central Accounts Payable Post Audit Division [osc.apdpa@ct.gov](mailto:osc.apdpa@ct.gov).

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<http://www.osc.ct.gov>