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

OCT - 1 2003

**COMPTROLLER'S MEMORANDUM NO. 2003-24**

TO: Heads of Departments

SUBJECT: Monthly Reporting Requirement of Salary Overpayment Amounts

This memorandum supersedes Comptroller's Memorandums No. 1996-7 dated March 8, 1996 and No. 1996-23 dated July 22, 1996. Please use the attached new format to report monthly salary overpayment amounts, by the new due date of the 20th day of the following month.

Please notify your departments and agencies that when hiring employees with salary overpayment balances, they must deduct any remaining salary overpayment balances until collected in full. Accumulated vacation payouts should also be adjusted for any salary overpayment balances before paying off vacation pay to terminating employees.

To insure consistent reporting, salary overpayment amounts should remain on the department's report until the Department of the Attorney General approves a write-off. If there are 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

Attachment

OCT 0 6 2003

**Department of**
**Salary Overpayment for the Month Ending:**

| | Employee | Date | Gross Amount Overpaid | Amount Recovered | Balance | CATEGORY | | | | Reason for Salary Overpayment | Collection Agency |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Still employed and delinquent >2 years | Still employed and delinquent < 2 years | Not employed and delinquent >2 years | Not employed and delinquent < 2 years | | |
| 1 | | | | | 0.00 | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| Total | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Total No. of Indidents: | | | | | | 0 | 0 | 0 | 0 | | |