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GOVERNOR



RUSS K. SAITO
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STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

APR 21 2010

COMPTROLLER'S MEMORANDUM NO. 2010-14

TO: Heads of Departments

ATTN: Fiscal Offices

SUBJECT: Vacation Transfers

This memorandum provides clarification on the amounts of vacation to be transferred when employees transfer from one State department to another State department or State jurisdiction.

Vacation earned and accumulated when an employee transfers is paid by journal voucher or check depending upon the jurisdiction to which the employee is transferring. Under Section 78-23(b), Hawaii Revised Statutes, "Compensation for any period of vacation allowance shall be paid at the rate to which the employee is entitled at the time the allowance is granted". Therefore, transfers within the State Executive Branch and other State jurisdictions, including the Department of Education, the University of Hawaii, the Hawaii Health Systems Corporation, the Judiciary, the Legislature, and the Office of Hawaiian Affairs, require the transfer of salary amounts when employees are paid on a salary basis. For employees paid on an hourly basis, the transfer amounts must be calculated on an hourly basis.

Vacation transfers must be made when an employee transfers between government jurisdictions or between positions within the same jurisdiction that are financed by different funds. For employees transferring from a special fund to different special fund, transfers of funds are required.

A handwritten signature in cursive script that reads "Russ K. Saito".

RUSS K. SAITO
State Comptroller