

DAVID Y. IGE
GOVERNOR



RODERICK K. BECKER
Comptroller

AUDREY HIDANO
Deputy Comptroller

July 12, 2017

COMPTROLLER'S MEMORANDUM NO. 2017-18

TO: Heads of Departments and Agencies
ATTN: Fiscal Offices
FROM: Roderick K. Becker, Comptroller
SUBJECT: Monthly Reporting of Salary and Wage Overpayments

Administrative Directive No. 12-03, Salary and Wage Overpayments, became effective March 30, 2012 requiring the Comptroller to develop salary overpayment reporting procedures for all departments.

As a result, we are rescinding Comptroller's Memorandum No. 2012-10, Monthly Reporting Requirement of Salary Overpayment Amounts and are updating reporting requirements with this memorandum.

The columnar reporting format remains basically the same with the addition of four columns highlighted in yellow on the sample attached.

Column	Title	Explanation
C	Date of Notification Letter Sent	Date of letter sent to the person notifying him/her of the overpayment (pursuant to HRS §78-12(e)).
E	Amount Overpaid this Month	Amount of new overpayments
G	Amount Recovered this Month	Amount recovered in the current month.
H	Amount Referred to AG this Month	Amount referred to the AG in the current month.

Salary overpayments should be separated by collectible and uncollectible and totaled. All overpayments referred to the AG should be reported under uncollectible. Departments are encouraged to refer all overpayments to the AG once the individual has terminated employment and is no longer making repayments.

All monthly reports should be transmitted by memorandum from the director to the comptroller and should be submitted by the fifteenth of the following month. If a department is not able to meet this deadline, please notify the Pre-Audit Branch of any delay. Departments will no longer receive reminders for monthly submission, and instead, a notation will be made that no submittal was received.

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

DEPARTMENT OF
SALARY OVERPAYMENT FOR THE MONTH ENDING

1	A	B	C	D	E	F	G	H	I	CATEGORY				N
										J	K	L	M	
	EMPLOYEE	DATES OF OVERPAYMENTS	DATE OF NOTIFICATION LETTER SENT	AMOUNT OVERPAID	AMOUNT OVERPAID THIS MONTH	AMOUNT RECOVERED	AMOUNT RECOVERED THIS MONTH	AMOUNT REFERRED TO AG THIS MONTH	BALANCE	Still Employed and Occurred < 2 years	Still Employed and Occurred > 2 years	Not Employed and Occurred < 2 years	Not Employed and Occurred > 2 years	Reason for Overpayment
2														
3	COLLECTIBLE													
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20	Total Collectible													
21	UNCOLLECTIBLE													
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														
32	Total Uncollectible													
33	Total													