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GOVERNOR  
KE KIA'ĀINA




KEITH A. REGAN  
COMPTROLLER  
KA LUNA HO'OMALU HANA LAULĀ  
  
MEOH-LENG SILLIMAN  
DEPUTY COMPTROLLER  
KA HOPE LUNA HO'OMALU HANA LAULĀ

**STATE OF HAWAII | KA MOKU'ĀINA O HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ**  
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

February 7, 2024

**AMENDED**

**COMPTROLLER'S MEMORANDUM NO. 2024-01**

TO: Heads of Departments and Agencies  
ATTN: Fiscal Offices  
FROM: Keith A. Regan, 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. 2017-18, Monthly Reporting 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.

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All monthly reports **with or without salary and wage overpayments (negative response)** 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 Ladea M. Nash, Accounting System Administrator, at 586-0600 or Alan L. Visitacion, Accounting System Manager, Pre-Audit Branch, at 586-0650.

Attachment

DEPARTMENT OF  
SALARY OVERPAYMENT FOR THE MONTH ENDING

[illegible]