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STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

AUG 23 2012

COMPTROLLER'S MEMORANDUM NO. 2012-15

TO: Department Heads

FROM: Dean H. Seki, Comptroller 

SUBJECT: Adjustment of Per Diem for Meals Included in Conference Program

The Comptroller has been requested by the Hawaii Government Employees Association to review the practice of certain departments who currently adjust an employee's per diem allowance for meals included in programs that are not specifically designated as "conference programs".

Based on the Department of Accounting and General Services' review and as allowed by §3-10-14, Exemptions and rulings by the comptroller, programs meeting both of the following criteria shall be accepted as a "conference program".

1. Must be sponsored by a governmental agency or an organization whose functions are directly related to the State's department or agency functions; and
2. Must be supported by published program that includes dates and agendas.

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.