



**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES**
P.O. BOX 119
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APR - 7 2009

COMPTROLLER'S MEMORANDUM NO. 2009-09

TO: Heads of Departments

FROM: Russ K. Saito, State Comptroller
Department of Accounting and General Services

SUBJECT: Accounting for Federal Stimulus Funds

New federal account numbers will be established to account for federal stimulus funds. The budget for fiscal biennium 2009 to 2011 will include appropriation amounts for anticipated federal stimulus funds. Departments that obtain federal stimulus funds that are not included in the budget should request a separate federal appropriation account to receive and expend these funds. The same appropriation account number should be used when additional federal stimulus funds are received for budgeted or previously established non-appropriated grants. We have also established source code 0581, Federal Stimulus Funds, to be used when the funds are deposited.

If you have any questions on the above, please call Glenn Miyashiro of our Uniform Accounting and Reporting Branch at 586-0599.


RUSS K. SAITO
State Comptroller