



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

SEP 11 2009

COMPTROLLER'S MEMORANDUM NO. 2009-21

TO: Heads of Departments
ATTN: Fiscal Offices
SUBJECT: Accounting and Reporting of ARRA Funds

This memorandum replaces Comptroller's Memorandum No. 2009-09, Accounting for Federal Stimulus Funds, issued on April 7, 2009. To facilitate the accounting for individual grant awards, we will be issuing a unique appropriation symbol for each grant assigned a specific grant award number. Departments should submit each memorandum requesting the establishment of a new appropriation symbol prior to receipt of the federal funds. The source code 0581, Federal Stimulus Funds, must continue to be used when the funds are received and deposited.

For grants received before the effective date of this memorandum that were combined into a single appropriation account, departments should request a separate appropriation account number for each specific grant award. Departments must also submit the necessary adjusting entries to allocate any expenditures and revenue amounts to the appropriate appropriation accounts.


RUSS K. SAITO
State Comptroller

SEP 11 2009
11:00 AM
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