



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

NUMBERED LETTER 1994-11 (Revised)

~~CRIME VICTIM RIGHTS ACCOUNTING~~

Issued By: ~~Local Audit~~ _____ ~~Community Engagement~~ and Finance Division, ~~_____~~
(CEFD)
_____ Bureau of Local Government ~~and School~~ Services

~~Issue Effective~~ Date: _____ July 27, 1994 (Revised DRAFT DATE)

~~XXXXX X. XXXXXX, Treasurer
XXXXX County Courthouse
101 XXXXX Street
XXXXXX, Michigan XXXXX~~

Dear Ms. ~~XXXXXX~~:

~~You have asked for the appropriate accounting procedures~~ 1994-11
Accounting Treatment for Crime Victim Rights Funding.

Intended Audience: Local Units of Government

Summary: Crime Victim Rights Funding is a grant from the State which must be recorded as State Grant revenue. Account numbers can be found in the Uniform Chart of Accounts for Counties and Local Units of Government in Michigan, published by the Michigan Department of Treasury. Revenue account numbers for Crime Victim Rights would be either open number 570 or 571 570 under State Grants--Other which you would title State Grant--Crime Victim Rights.¹

Expenditures under this program should be from an open separate expenditure activity number 167-169 276-299 under Other Judicial Activities which you would title Crime Victim Rights. Expenditure line items should be established in enough detail to facilitate financial reporting to the State.

Generally, all grants from Federal, State or local governments should be accounted for in the same manner with the appropriate account numbers which can be found in the Uniform Chart of Accounts.

[Numbered Letter 1994-10](#)

[State Education Tax \(SET\) Collection and Reporting Procedures](#)

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If you have any further questions, please call (517) ~~373-3227~~[335-7469](tel:335-7469) or write to: Michigan Department of ~~Treasury, Local Audit and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228.~~
[Treasury, Community Engagement and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228](mailto:TreasLocalGov@michigan.gov)
or email our office at TreasLocalGov@michigan.gov.

¹ [July 27, 1994 - Original letter](#)

[\(Revised DRAFT DATE\) – This numbered letter was updated with new account numbers and formatting changes.](#)