

NUMBERED LETTER 1994-11

CRIME VICTIM RIGHTS ACCOUNTING

Issued By: Local Audit and Finance Division, Bureau of Local Government Services

Issue Date: July 27, 1994

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

Dear Ms. XXXXXX:

You have asked for the appropriate accounting procedures for Crime Victim Rights Funding.

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 under State Grants--Other which you would title State Grant--Crime Victim Rights.

Expenditures under this program should be from a separate expenditure activity number 167-169 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.

If you have any further questions, please call (517) 373-3227 or write to: Michigan Department of Treasury, Local Audit and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228.