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To: County, City, Town, Village and Fire District Chief Fiscal Officers

From: Division of Local Government and School Accountability

Subject: Account Code for Local Government Reorganization and Efficiency Grants

Please provide copies of this bulletin to others who may need this information.

Purpose of Bulletin

An accounting code has been established in the Comptroller's Uniform System of Accounts for recording revenues relating to reorganization and efficiency grants. The new code should be used for all current and future reorganization and efficiency State grants, including, but not limited to, the Local Government Re-Organization Empowerment Grant Program, Citizen Empowerment Tax Credits ("CETC"), Local Government Efficiency Grant Programs, and Local Government Performance and Efficiency Programs.

New Revenue Accounting Code Established

A new revenue code **Account A3004 – St Aid Reorganization and Efficiency Grants** should be used to record the revenues discussed above beginning with AUDs for local governments with December 31, 2013 fiscal year end.

Additional Information

If you have questions pertaining to the new revenue code described in this bulletin, please contact the State Comptroller's regional office that serves your local government.