

SAM—INCOME

INTEREST ON INVESTMENTS

8290.2

(Revised 3/87)

Interest earned as of June 30 on investments will be recorded in accounts receivable and accrued as revenue as of that date. Interest earned by funds not accounted in their entirety by one agency will be accounted only by SCO. Agencies that account funds in their entirety will account interest earned by such funds in the manner prescribed in SAM Sections 8284, 8284.1, and 8284.2.