

SAM—STATE CONTROLLER'S ACCOUNTS

TREASURER'S ACCOUNTABILITY LEDGER

8880

(Revised & Renumbered 2/65)

In accordance with Section 12413 of the Government Code, the State Controller's Office maintains a record of the cash accountability of the State Treasurer's Office. This accountability is reflected in the following group of self-balancing accounts:

ACCOUNT TITLE	NORMAL BALANCE
Cash on Hand and in Demand Deposits	Debit
Cash in Time Deposits	Debit
Cash with Fiscal Agents	Debit
Pooled Money Investments (Includes discount, accrued interest, and premiums)	Debit
Agriculture Marketing Trust Investments	Debit
Sacramento Clearing House Current Account	Debit or Credit
Accountability for Fund Cash	Credit
Accountability for Outstanding Warrants	Credit
Premium Amortization and Discount Applicable to Future Interest Collections	Credit
Accountability for Uncleared Collections	Credit
Accountability for Agency Bank Accounts	Credit
Accountability for Agriculture Marketing Trust Investments	Credit

The titles of most of the above accounts are self-explanatory. The Sacramento Clearing House Current account shows the amount, receivable from (debit balance) or payable to (credit balance) the clearing house because the amount paid by the State Treasurer's Office, pursuant to a clearinghouse request for payment for state warrants and checks delivered, exceeds or is exceeded by the amount of state warrants and checks actually accepted by the State Treasurer's Office after their review by that office for drawer, stop payments, and other factors pertinent to their being accepted or rejected and returned to the clearing house.