

SAM—GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2040, INVESTMENT IN INTERFUND BUILDING AND
CONSTRUCTION LOANS**
(Revised 06/05)

10428

Normal Balance: Debit

Purpose: This account shows investments in state buildings and other state capital outlay projects evidenced by documents other than certificates issued pursuant to the State Building Construction Act of 1955.

Subsidiaries: Investments Ledger

Normal Entries:

Entry No.	Debits		Entry No.	Credits
-----------	--------	--	-----------	---------

This account is not used by most funds. This account is debited for amounts disbursed for building loans and is credited for amounts received in repayment of the principal thereof. No standard entries are shown.