

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1210,
DEPOSITS IN SURPLUS MONEY INVESTMENT FUND**
(Revised 5/1995)

10406

Normal Balance: Debit

Purpose: This account shows the amount of agency moneys in the Surplus Money Investment Fund. Surplus Money Investment Fund moneys are invested in U.S. Government securities, commercial paper, time certificates of deposit, and bankers acceptances. Interest earned from these securities is credited to the participating funds. Interest receivable at fiscal year-end is accounted in Account No. 1400.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
31.	Surplus cash is transferred to the Surplus Money Investment Fund.	31.	Cash is returned to the agency's fund in treasury.