

SAM – STATE CONTROLLER’S ACCOUNTS

TREASURER'S ACCOUNTABILITY LEDGER

8880

(Revised & Renumbered 2/1965)

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:

| <u>ACCOUNT TITLE</u> | <u>NORMAL BALANCE</u> |
|--|-----------------------|
| Cash on Hand and in Demand Deposits | Debit |
| Cash in Time Deposits | Debit |
| Cash with Fiscal Agents | Debit |
| Pooled Money Investments <i>(Includes discount, accrued interest, and premiums)</i> | 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.