DEPOSITORS' CASH **19421**
(New 6/1983)

Cash receipts will be written in accordance with the provisions of SAM 8020 except that agencies may write a receipt to notify a depositor of an amount received from another person for credit to the depositor's account.

Cash in the custody of a State agency for depositors usually will be deposited in the agency's account in the centralized State Treasury System and accounted in Account No. 1120, Agency Trust Fund Cash.

Disbursements will be supported by authorizations signed by depositors or depositors' guardians unless (1) the disbursement is by check payable to the depositor or (2) provisions of law Permit or court orders direct that the disbursement be made.

Receipt of cash trust moneys will be entered in the Trust Fund Cash Receipts Register. Disbursement of cash trust moneys will be entered in the Trust Fund Cash Disbursements Register. Receipts and disbursements of money will be posted to the Trust Deposits Ledger during the month to keep the balance of each depositor's account current.

At the end of each month, agencies will (1) reconcile the Trust Fund Cash portion of their account in the centralized State Treasury System, and (2) balance their Trust Deposits Ledger with Account No. 3510, Deposits.