

SAM – STATE TREASURER’S ACCOUNTS

GENERAL

8900

(Renumbered 2/1965)

The [State Treasurer's office](#) accounts for two classes of transactions of widely different types; namely, (1) transactions normal to all state agencies and (2) transactions of a fiscal nature which concern the central accounts of the State. Accounting for the former is done as prescribed in the State Treasurer's Manual of Fiscal Accounting. The fiscal accounts are described briefly in 8900–8999 to assist agency accounting personnel in understanding that phase of the State Treasurer's office operations. The fiscal accounts are divided into three self-balancing groups of accounts; namely, (1) cash group, (2) securities group, and (3) state bonds group. The cash group of accounts consists of General Ledger and subsidiary accounts which reflect the cash transactions of the State Treasurer's office in its capacity as custodian of state moneys. The securities group of accounts consists of General Ledger and subsidiary accounts which reflect the transactions of the State Treasurer's office in its function as custodian or trustee of securities or other personal property. The state bonds group of accounts consists of General Ledger and subsidiary accounts relevant to the State's bonded indebtedness.