

SAM—STANDARD ENTRIES

ENTRY NO. 29 – [CONDEMNATION DEPOSIT IS RETURNED]

10529

(Revised 10/2015)

This entry is made to return the deposit in the Condemnation Deposits Fund to the department's fund and appropriation after the department has made payment to the grantor from funds under its own control.

Information:

When payment is made to the grantor in a condemnation proceeding by a warrant drawn on the department's fund and appropriation, the State Treasurer will release the deposit in the Condemnation Deposits Fund. Upon request, the State Controller's Office ([SCO](#)) will transfer the amount of the deposit back to the department's fund and appropriation. (This entry is recorded as of the date on the SCO journal entry.)

Source Document:

SCO's Notice of Transfer journal entry

Register:

Controller's Transfer Register (if volume justifies).

Journal Entry for General Ledger Accounts:

Debit:

1140 Cash in State Treasury

Credit:

1400 Due from Other Funds or Appropriations