

SAM—STANDARD ENTRIES

ENTRY NO. 31 – [SURPLUS MONEY INVESTMENT FUND]
(Revised 10/2015)

10531

This entry is made when surplus cash is transferred to the Surplus Money Investment Fund.

Authority:

Government Code sections [16470](#) through 16476 provide for the transfer of surplus cash in certain funds to the Surplus Money Investment Fund for investment by the State Treasurer's Office.

Information:

Departments that maintain the Cash in State Treasury account for funds are furnished copies of the State Controller's Office ([SCO](#)) Notice of Transfer when cash is transferred to or returned from the Surplus Money Investment Fund. (These entries are recorded as of the date on the SCO's journal entry.)

Note: When cash is returned from the Surplus Money Investment Fund the entry is reversed.

Source Document:

SCO's Notice of Transfer journal entry

Journal Entry for General Ledger Accounts:

Debit:

1210 Deposits in Surplus Money Investment Fund.

Credit:

1140 Cash in State Treasury