

Department of Finance		<b>Fund: 0473</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Vietnam Veterans Memorial Account		
<b><u>Legal Citation/Authority</u></b> Chapter 1042, Statutes of 1983 Military and Veterans Code section 1306		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Governmental/General Fund Special Accounts	
<b><u>Purpose</u></b> A depository for money received from all sources to construct the Vietnam Veterans Memorial on the State Capitol grounds.		
<b><u>Administering Agency/Organization Code</u></b> Department of Veterans Affairs/Org 8950		
<b><u>Major Revenue Source</u></b> Private contributions.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Section 1306 of the Military and veterans Code provides that the money in the account is appropriated to the Commission without regard to fiscal year.		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – The major revenue source is transferred from another fund which has already been counted in an included fund, the General Fund (0001), and should not be double counted.		
<b><u>Comments/Historical Information</u></b> The fund was originally set to be abolished 1/1/88 per Chapter 1042, Statutes of 1983. Chapter 731, Statutes of 1987 revised the Military and Veterans Code, Section 1307 to eliminate the abolishment date. The Vietnam Veterans Memorial Commission (Org 8970) administers this fund within the Department.		