Legal Title
Resources Account

Legal Citation/Authority
Chapter 899, Statutes of 1980
Public Resources Code section 26401

<table>
<thead>
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<th>Fund Classification</th>
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<tbody>
<tr>
<td>GAAP Basis</td>
<td>Legal Basis</td>
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<tr>
<td>Governmental/Special Revenue Funds</td>
<td>Governmental/Other Governmental Cost Funds</td>
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Purpose
Money from the Resources Account can be appropriated for various programs and projects as outlined in Section 26403 of the Public Resources Code. All of the money in the account is appropriated from the Energy and Resources Fund.

Administrating Agency/Organization Code
So many agencies are concerned with expenditures from this account that a detailed listing is not practical in this outline. However, the list available in the annual Governor's Budget and the State Controller's Annual Report.

Major Revenue Source
Allocations transferred form the Energy and Resources Fund (see Fund No. 188).

Disposition of Funds (upon abolishment)
This fund has been administratively abolished in accordance with Government Code 13306 (b). The remaining fund balance has been transferred to Fund 0188, Energy and Resources Fund.

Appropriation Authority
Section 26401(d) of the Public Resources Code provides that all appropriations from the Resources Account shall be made in the annual Budget Bill.

State Appropriations Limit
Always Excluded- The major revenue source is transferred from another fund which has already been counted in an always excluded fund, the Energy and Resources Fund (#0188), and should not be double counted.

Comments/Historical Information
This fund was administratively abolished in September 2002, in accordance with Government Code 13306 (b). The remaining fund balance has been transferred to Fund 0188, Energy and Resources Fund.