

Department of Finance		<b>Fund: 0602</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Architecture Revolving Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 723, Statutes of 2003 (AB 256) Government Code sections 14950-14961		
<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Proprietary/Internal Service Funds	<b><u>Fund Classification</u></b>  <b><u>Legal Basis</u></b> Nongovernmental/Working Capital and Revolving Funds	
<b><u>Purpose</u></b> The fund is a depository of money appropriated for the construction, alteration, repair, and improvement of state buildings, including, but not limited to, services, new construction, major construction and equipment, minor construction, maintenance, improvements and equipment, and other building and improvement projects.  Money from sources other than state appropriations may also be deposited in the fund as may be authorized by written agreement between the contributor or contributors of such money and the Department of General Services (DGS).  Money in the fund may also be used, upon the approval of the Department of Finance, to finance the cost of any construction projects within the powers and duties of the DGS for which the federal government will contribute a partial cost as provided by the conditions of the code.		
<b><u>Administering Agency/Organization Code</u></b> Department of General Services/Org 7760		
<b><u>Major Revenue Source</u></b> <ul style="list-style-type: none"> <li>• Transfers from other funds/appropriations made to state agencies for the purpose of construction and improvements</li> <li>• Deposits from sources other than state appropriations</li> <li>• Federal Funds</li> <li>• Funds received from state agencies in payment for miscellaneous services</li> </ul>		
<b><u>Disposition of Fund (upon abolishment)</u></b> Any balance remaining in this fund upon abolishment will be transferred to the appropriations and funds of origin.		
<b><u>Appropriation Authority</u></b> Government Code section 14957 provides that money transferred or deposited into the fund is available for expenditure for the purposes for which appropriated, contributed, or made available, without regard to fiscal years. Notwithstanding Government Code section 13340, special fund money in the fund is continuously appropriated.		

**(Note:** This Section also requires that “any amount available, in the state appropriation, which is in excess of the amount necessary based on receipt of competitive bids, shall be immediately transferred to the credit of the fund from which the appropriation was made.”)

**State Appropriations Limit**

**Always Excluded** – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Working Capital and Revolving Fund.

**Comments/Historical Information**

Chapter 947, Statutes of 1933 created the Division of Architecture Revolving Fund and added it to Political Code section 363 (a). Chapter 118, Statutes of 1945 repealed this section of the Political Code and added it to the Government Code, changing the name of the fund to the Architecture Revolving Fund, with no substantive change to the provisions of the fund.

Chapter 808, Statutes of 1982 repealed the fund under Government Code section 14957 operative January 1, 1988 and re-added to the same Government Code.

Pursuant to the Governor’s Reorganization Plan 2, the Administering Agency’s Organization Code changed from Org 1760 to Org 7760, effective July 1, 2013.