**Legal Title**  
Service Revolving Fund

**Legal Citation/Authority**  
Chapter 323, Statutes of 1983  
Government Code sections 16420-16423

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<th>Fund Classification</th>
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| **GAAP Basis**      | Proprietary/Internal Service Funds  
| **Legal Basis**     | Nongovernmental/Working Capital and Revolving Funds |

**Purpose**  
The fund is used for the payment of rent; the cost of maintaining, operating, and insuring building space; the purchase and sale of materials, supplies, and equipment; the rendering of services to state and other public agencies and, in connection therewith, for the employment and compensation of necessary personnel and expenses; all expenses for the support of the Office of State Printing; and the purchase of machinery or equipment, including motor vehicles, needed in the operation or administration of the Office of State Printing.

**Administering Agency/Organization Code**  
Department of General Services/Org 7760

**Major Revenue Source**  
Appropriations from the General Fund.

Charges for work done by the Office of State Printing and other services rendered by the Department of General Services.

Reimbursement of rentals paid from the fund.

Rents for use or occupancy of buildings owned, managed or controlled by the state.

**Disposition of Fund (upon abolishment)**  
Pursuant to Government Code section 16346, in absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

**Appropriation Authority**  
Government Code section 16422 provides that the fund shall be used for the purposes set forth in that section.

**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 if derived from a Working Capital and Revolving Fund.
Comments/Historical Information

Chapter 875, Statutes of 1961 created this fund by abolishing the State Printing Fund and the Purchase Revolving Fund and transferring the balances in these funds to the Service Revolving Fund. The administering agency was originally the Department of Finance.

In accordance with Chapter 1786, Statutes of 1963, the administering agency was changed to the Department of General Services.

Chapter 371, Statutes of 1965 substituted the “Office of State Printing” for “State Printing Office”.

Chapter 323, Statutes of 1983 added the last paragraph of Government Code section 16422 which reads: “On or before September 30 of each fiscal year, the Controller shall transfer to the General Fund any cash surplus, as determined by the Director of Finance and reported to the Joint Legislative Budget Committee, in the fund as of the preceding June 30.”

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.