Department of Finance

**STATE OF CALIFORNIA
MANUAL OF STATE FUNDS**

Fund: 0832a

PAGE 1
Renumbered
From:

Legal Title
State Employees' Dependant Care Assistance and Health Care Assistance Fund

Legal Citation/Authority
Chapter 967, Statutes of 1989
Government Code section 1242

Fund Classification	**Fund Classification**
GAAP Basis	**Legal Basis**
Fiduciary/Agency Funds	Nongovernmental/Trust and Agency Funds-- Non-Federal

Purpose
This fund would authorize certain state employees to receive, in lieu of a portion of their salaries, the benefits of a State Employees' Dependent Care Assistance Program or a Health Care Reimbursement Account, or both. The fund shall consist of specified amounts deducted from employees' salaries and amounts appropriated therefore in the annual Budget Act and other statutes.

Administering Agency/Organization Code
Department of Personnel Administration/Org 8380

Major Revenue Source
Payroll deductions from employees that elect to participate in the program.

Disposition of Fund (upon abolishment)
Pursuant to Government Code section 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.

Appropriation Authority
The money in the fund is continuously appropriated.

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 Trust and Agency Fund (Non-Federal).

Comments/Historical Information
Chapter 809, Statutes of 1988 created this fund.

Chapter 967, Statutes of 1989 added Government Code section 1242(c) which added a repeal date of July 1, 1990.

This fund was repealed by its own terms, effective July 1, 1990.