

Department of Finance		Fund: 0889
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Vocational Rehabilitation Federal Fund		
<u>Legal Citation/Authority</u> Chapter 1647, Statutes of 1953 Welfare and Institution Code sections 19075-19080		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds-- Federal	
<u>Purpose</u> Created as a depository of moneys received from the federal government to provide for the promotion of vocational rehabilitation of disabled persons. It abolished the previously existing Vocational Rehabilitation Fund in which federal and state moneys were commingled. Only federal funds are now deposited in this fund.		
<u>Administering Agency/Organization Code</u> Department of Rehabilitation/Org 5160		
<u>Major Revenue Source</u> Grants received from the federal government.		
<u>Disposition of Fund (upon abolishment)</u> The federal share of the costs of programs for the rehabilitation of the handicapped.		
<u>Appropriation Authority</u> Section 19079 of the Welfare and Institutions Code provides that the fund "is hereby appropriated to the Department without regard to fiscal years, for expenditure for the purposes for which the money deposited therein is made available by the United States for expenditure by the State."		
<u>State Appropriations Limit</u> 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 (Federal).		
<u>Comments/Historical Information</u> Chapter 1107, Statutes of 1969 placed the provisions of this fund in the Welfare and Institutions Code and abolished them in the Education Code.		