**Legal Title**  
Litigation Deposits Fund

**Legal Citation/Authority**  
Government Code sections 16425-16428  
Chapter 1148, Statutes of 1971

**Fund Classification**  
**GAAP Basis**  
Fiduciary/Agency Funds  

**Legal Basis**  
Nongovernmental/Trust and Agency Funds-Non-Federal

**Purpose**  
Fund was created for deposit of all money received as litigation deposits where the State of California is a party to the litigation and no other state statutes specifically provide for the handling of the money or interest accrued.  
The Department of Justice maintains accounting records pertaining to the fund, including subsidiary records of individual litigation deposits and the disbursements of the deposits.  
Payments are made from the fund in such a manner as the courts may direct.  
Chapter 450, Statutes of 1979 provides that money in the Litigation Deposits Fund may be invested and reinvested as specified with all earned revenues from such investments accruing to the fund.

**Administering Agency/Organization Code**  
Department of Justice/Org 0820

**Major Revenue Source**  
Money received from litigation deposits, where the state is a party to the litigation, and interest earned on such deposits in the fund.  
Earned revenues from investments.

**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**  
Section 16425 of the Government Code appropriates the Litigation Deposits Fund for the purposes of this act. Notwithstanding Government Code 13340, the court may order disbursements of any money deposited at the direction of the court.

**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**