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| Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS | | Fund: 0111 PAGE 1 Renumbered From: |
| <u>Legal Title</u> Department of Agriculture Account, Department of Food and Agriculture Fund | | |
| <u>Legal Citation/Authority</u> Government Code 13306 (a) – Administratively Created Food and Agriculture Code sections 221-224 | | |
| <u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds | | <u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds |
| <u>Purpose</u> <p>The Department of Agriculture Account was administratively created within the Department of Food and Agriculture Fund to segregate the activities of the fund under Food and Agriculture Code sections 221-224, 622 and 625 from the activities of the Agricultural Pest Control Research Account (previously the Ethanol Fuel Revolving Account) (Fund No. 0112) which was created within the Fund by Chapter 803, Statutes of 1980.</p> <p>The purpose of the Department of Agriculture Account is to finance many of the activities of the Department in administering laws designated to promote and protect the agricultural industry in the production and marketing of agricultural commodities.</p> | | |
| <u>Administering Agency/Organization Code</u> Department of Food and Agriculture/Org 8570 | | |
| <u>Major Revenue Source</u> <p>Numerous authorizations throughout the Food and Agriculture Code provide for the charge and collection of license and service fees, assessments, and taxes.</p> <p>Annual transfers from the Motor Vehicle Fuel Account as prescribed by Section 8352.5 of the Revenue and Taxation Code.</p> <p>Return of amounts transferred to the Department of Agriculture Building Fund (No. 0601).</p> | | |
| <u>Disposition of Fund (upon abolishment)</u> <p>Any balance remaining in this fund upon abolishment will be transferred to the parent fund, the Department of Food and Agriculture Fund, 0110. Otherwise, pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining upon abolishment will be transferred to the General Fund.</p> | | |
| <u>Appropriation Authority</u> <p>Notwithstanding Government Code 13340, Section 221 of the Food and Agriculture Code continuously appropriates the money deposited under the provisions of Section 221 in the Department of Food and Agriculture Fund to the Department for expenditure in carrying out the purposes for which the money was deposited and for making the refunds authorized by Section 302.</p> | | |

The funds transferred from the Motor Vehicle Fuel Account pursuant to Section 8352.5 of the Revenue and Taxation Code is appropriated annually by Section 224 of the Food and Agriculture Code.

Section 622 of the Food and Agriculture Code authorizes the transfer of moneys in the Department of Agriculture Fund to the Department of Agriculture Building Fund (No. 0601) upon executive order of the Director of Finance.

State Appropriations Limit

Excluded - Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to regulate the activities engaged in by the payers.

Comments/Historical Information

Chapter 70, Statutes of 1929 created the Department of Agriculture Fund and abolished the several separate funds previously in existence under the provisions of the several acts then administered by the Department. The monies remaining in the separate funds were credited to the newly created Fund. The law provided that separate records be kept of all classes of receipts and disbursements.

Subsequent legislation changed the name of the parent fund from the Department of Agriculture fund to the current, Department of Food and Agriculture Fund.