

Department of Finance		Fund: 0259
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Supplemental Contributions Program Fund		
<u>Legal Citation/Authority</u> Chapter 307, Statutes of 1999 (SB 522) Government Code section 22970.40		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Pension Trust Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds – Non-Federal	
<u>Purpose</u> To accept participant contributions to the Supplemental Contributions Program.		
<u>Administering Agency/Org Code</u> Public Employees' Retirement System/Org 7900		
<u>Major Revenue Source</u> Employee contributions.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Pursuant to Government Code section 22970.43, all moneys in the fund are continuously appropriated, without regard to fiscal years or plan years.		
<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 (Non-Federal).		
<u>Comments/Historical Information</u> Pursuant to the Governor's Reorganization Plan 2, the Administering Agency's Organization Code changed from Org 1900 to Org 7900, effective July 1, 2013.		