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GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980] (Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 4. FISCAL AFFAIRS [16100 - 17700] (Division 4 added by Stats. 1945, Ch. 119.)

PART 2. STATE FUNDS [16300 - 16649.95] (Part 2 added by Stats. 1945, Ch. 120.)

CHAPTER 2. Special Funds [16346 - 16429.10] (Chapter 2 added by Stats. 1945, Ch. 120.)

ARTICLE 5. Revolving Funds and Advances [16400 - 16405] (Article 5 added by Stats. 1949, Ch. 255.)

16400. (a) Any state agency for which an appropriation is made, may, without at the time furnishing vouchers and itemized statements, draw from that appropriation for use as a revolving fund any of the following:

(1) A sum not to exceed 3 percent of the total amount of the appropriation.

(2) With the approval of the Director of Finance, a sum in excess of 3 percent but not in excess of 10 percent of the total amount of the appropriation.

(3) With the approval of the Director of Finance and the Controller, a sum in excess of 10 percent of the total amount of the appropriation.

(b) With the approval of the Director of Finance, any deficiency or shortfall in a state agency's revolving fund established pursuant to subdivision (a) may be replenished from an existing appropriation designated by the agency.

(Amended by Stats. 1994, Ch. 726, Sec. 17. Effective September 22, 1994.)

16401. Any revolving fund drawn under the provisions of Section 16400 may only be used in accordance with law for payment of compensation earned, traveling expenses, traveling expense advances, or where immediate payment is otherwise necessary.

(Amended by Stats. 1994, Ch. 726, Sec. 18. Effective September 22, 1994.)

16401.5. (a) Notwithstanding Sections 16400 and 16401, the California State Lottery may draw funds from its continuous appropriation for the purpose of making immediate payment through its revolving fund to California State Lottery prizewinners of one thousand dollars (\$1,000) or less, provided that regulations to support the action are adopted by the California State Lottery Commission. The California State Lottery shall be subject to all reporting and compliance requirements mandated by this article.

(b) The California State Lottery shall maintain records of all payments made pursuant to subdivision (a).

(Added by Stats. 2017, Ch. 19, Sec. 18. (AB 111) Effective June 27, 2017.)

16402. In lieu of actually withdrawing such revolving fund from the State Treasury, the Controller may in his discretion, upon request of the state agency for which the appropriation was made, apply and credit the amount of such revolving fund, or any portion thereof, as repayment and return of any existing revolving fund to the appropriation from which it was withdrawn by such state agency.

(Added by Stats. 1949, Ch. 255.)

16403. Any state agency that withdraws a revolving fund shall remain fully accountable therefor. All disbursements must be substantiated by vouchers filed with and audited by the Controller. Disbursements may be reported, substantiated by vouchers, from time to time to the Controller in connection with claims for reimbursement of the revolving fund. At any time upon the demand of the Department of Finance or the Controller, every revolving fund must be accounted for and substantiated by vouchers and itemized statements submitted to and audited by the Controller.

(Amended by Stats. 1953, Ch. 166.)

16404. Where the duties of any state agency for which an appropriation is available make necessary the use of moneys for purposes of a confidential nature, such state agency may, without at the time furnishing vouchers and itemized statements, draw from such appropriation an advance for such confidential purposes. Except for withdrawals by the Attorney General as provided in Section 12572 of this code, the total amount allowed any state agency for such confidential purposes shall not exceed two thousand dollars (\$2,000) in any one fiscal year. Claim for such an advance is exempt from Section 925.6 of this code, but shall be accompanied by a certificate of the purpose and necessity for secrecy. The state agency shall remain fully accountable for any amount thus advanced, and when the reason for the secrecy no longer exists, or, in any event, within one year after such amount is withdrawn, must account therefor to the Controller who shall require vouchers in substantiation of all disbursements and make such audit as may be necessary.

(Amended by Stats. 1968, Ch. 449.)

16404.5. Notwithstanding Section 16404, the Department of Corrections may withdraw funds for confidential use in an amount not to exceed ten thousand dollars (\$10,000) per fiscal year. The sums so withdrawn may be used as a revolving fund where cash advances are necessary. At the close of each fiscal year, the department shall account for and substantiate to the Controller the amount of moneys so withdrawn during that fiscal year with vouchers and itemized statements, exclusive of names and locations, along with a certificate of the purpose and necessity for secrecy. The Controller is authorized to perform audits of these vouchers and itemized statements as may be necessary.

(Added by Stats. 1999, Ch. 917, Sec. 1. Effective January 1, 2000.)

16405. No state agency or person shall use or disburse any money withdrawn under the provisions of this article for any purpose whatever, unless authorized by law.

(Added by Stats. 1949, Ch. 255.)