

**SAM – TRUST AND AGENCY FUNDS – FEDERAL**

**APPROPRIATION OF FEDERAL FUNDS**

**17110**

(New 3/82)

Government Code 13338 provides for the Budget Act appropriation of Federal funds received by the State and deposited in the State Treasury. The Budget Act must provide the authority for both direct expenditures from the Federal Trust Fund and transfers to other funds.

Departments will account for these funds at the grant and appropriation schedule level. Any amount received from the Federal Government exceeding the amount appropriated is subject to the provisions in Section 28 of the Budget Act.