

8452.1 Illustration 1 General PFA

Department of Finance  
Fiscal Systems and Consulting Unit  
915 L Street, 7<sup>th</sup> Floor  
Sacramento, CA 95814

State Controller's Office  
State Accounting and Reporting Division  
3301 C Street, Suite 760  
Sacramento, CA 95816

PLAN OF FINANCIAL ADJUSTMENT (No. \_\_\_\_\_)

We request that the Department of Finance and the State Controller's Office approve the following Plan of Financial Adjustment (PFA) under Government Code section 11251 to begin July 1, 20\_\_\_\_ and to continue until \_\_\_\_\_, unless amended or rescinded.

We are also requesting to establish a clearing program in the Budget Act of \_\_\_\_\_(Year)

Item \_\_\_\_ - \_\_\_\_ - \_\_\_\_\_, effective on \_\_\_\_\_(MM/DD/YY) *(Remove if not applicable)*

1. As used herein, the following terms have the meanings set forth below:

- a. "Agency" means the Department of \_\_\_\_\_.
- b. "Primary Appropriation" means the main Budget Act appropriation for the support of the Department (Item \_\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_).
- c. "Special Appropriation" means any appropriation other than the main support appropriation in the Budget Act or an appropriation from other legislation (if Budget Act Special Appropriation, state item \_\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_; if other legislation, state Chapter \_\_\_\_\_, Statutes of \_\_\_\_\_).

Note: If the plan covers more than one special appropriation, an attachment must be used.

- d. "Covered Expenditures" means the expenditures incurred by the Agency properly chargeable to the Primary Appropriation or Special Appropriations.
2. All covered expenditures may be paid, in the first instance, from the Primary Appropriation.
  3. On the basis of data set forth in the records maintained by the Agency and in accordance with the plan of cost allocation employed by it, the Agency will determine and record the amounts expended from the Primary Appropriation.
  4. Once a month, the Agency shall file a request with the State Controller's Office to transfer from the Primary Appropriation as established under "1.b.," above, an amount which equals expenditures determined under "3," above which are chargeable to the Special Appropriations. Such a transfer may be made on an estimated basis, if needed, and then must be followed by an actual expenditure transfer for the month.
  5. At any time after the end of a period covered by previous requests for transfer of funds, the Agency may file with the State Controller's Office requests for transfer to make final adjustments after the close of such period.
  6. Requests for transfer under this plan will be accompanied by such supporting detail as may be normally required by the State Controller's Office and the Department of Finance.

Requests for transfers under this plan will be addressed to the State Controller's Office, State Accounting and Reporting Division, 3301 C Street, Suite 760, Sacramento, CA 95816, and be certified in the following language:

I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named agency/department, board, commission, office or institution; that the within transfer is

in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act or other statute pertaining to the particular appropriation.

Certified by Agency/Department

Department of \_\_\_\_\_

Print Name \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Telephone \_\_\_\_\_

Email \_\_\_\_\_

**APPROVALS:**

Approved by Department of Finance

Print Name \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Telephone \_\_\_\_\_

Approved by State Controller's Office

Print Name \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Telephone \_\_\_\_\_