

8452.1 Illustration 2 Federal PFA

Department of Finance
Fiscal Systems and Consulting Unit
915 L Street, 7th 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 16365 for the Department of _____ to transfer and account for expenditures of federal funds held in the Federal Trust Fund. The plan is to become effective July 1, 20____, and to continue until _____, unless amended or rescinded.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. "Federal Trust Fund Accounts" means the specific accounts created in the Federal Trust Fund for holding of federal funds as approved by the State Controller's Office on Form AUD 10A.

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

- d. "Covered Expenditures" means all expenditures which are properly chargeable to the Federal Trust Fund under b and c.
2. As authorized by Government Code section 16365, all covered expenditures may be paid in the first instance from the Primary Appropriation under 1.b. of this plan.
 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.
 - a. As an advance as authorized by Government Code section 16365(b), an amount the Agency anticipates will be expended for the purpose of the federal funds.

or

- b. To reimburse the Primary Appropriation for expenditures made on behalf of the Federal Trust Fund Account(s).

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 transfers 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 _____