

ADVANCE PAYMENTS FOR REIMBURSEMENT SERVICES CONTRACTS

(Revised and renamed on 06/09)

Charges for services to be performed by a state department may be paid in advance by the entity to receive such services. The department which performs the services will account for the payment as a reimbursement to their appropriation. Advance payments may be used to alleviate cash flow or collection problems. Terms of the advance payment must be specified in the reimbursement services contract.

State Controller
 Division of Accounting
 3301 C Street, Suite 506
 Sacramento, CA 95816

Attention: _____, Chief

(Department/Board/Commission)
 (address)

PLAN OF FINANCIAL ADJUSTMENT (No. _____)

We request that you approve the following Plan of Financial Adjustment (PFA) under Government Code Section 11251 to begin _____ and to continue until _____, unless amended or rescinded.

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 (e.g., 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 _____).
 - d. "Covered Expenditures" means the expenditure incurred by the department 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 that are properly chargeable to the Primary Appropriation or Special Appropriations.
4. Once a month, the department will file a request with the State Controller to transfer from the Primary Appropriation as established under "1," above, an amount which equals expenditures determined under "3," above which are chargeable to the Special Appropriations.
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 requests for transfer to make final adjustments after the close of such period.

(Continued)

SAM—DISBURSEMENTS

(Continued)

ADVANCE PAYMENTS FOR REIMBURSEMENT SERVICES CONTRACTS

8453 (Cont. 1)

(Revised and renamed on 06/09)

- 6. Requests for transfer under this plan will be accompanied by such supporting detail as may be normally required by the State Controller.

Requests for transfers under this plan will be addressed to the State Controller, Division of Accounting, 3301 C Street, Suite 506, Sacramento, CA 95816, and will 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 State 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.

Approved by State Controller

By _____ (Signature)
 Title _____ (Title)
 Date _____ (Telephone Number)
 Telephone _____

_____, Director Honorable
 Department of Finance State Controller
 (Appropriate Budget Unit) Division of Accounting
 915 L Street 3301 C Street, Suite 506
 Sacramento, CA 95814 Sacramento, CA 95816

PLAN OF FINANCIAL ADJUSTMENT

We request that the State Controller and the Director of Finance approve this plan under provision of the Government Code Section 16365 for the Department of _____ to transfer and account for expenditure of Federal fund held in the Federal Trust Fund. The plan is to become effective July 1, 19____, and to continue until amended or rescinded.

- 1. As used herein, the following terms have the meanings set forth below:
 - a. "Agency" means the Department of _____.
 - b. "Appropriation(s)" means the Agency's appropriation which is current during the period covered by a request for transfer hereunder and has in it the spending authority of the Federal funds covered by this plan. The appropriation(s) covered by this plan is (are):

 Sample: Primary appropriation, General Fund. Note: If the plan is to cover several appropriations, an attachment may be used.
 - 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 and Department of Finance on Form AUD 10A.
 - d. "Covered Expenditures" means all expenditures which are properly chargeable to the Federal Trust Fund under b and c.

(Continued)

SAM—DISBURSEMENTS

(Continued)

ADVANCE PAYMENTS FOR REIMBURSEMENT SERVICES CONTRACTS

8453 (Cont. 2)

(Revised and renamed on 06/09)

- 2. As authorized by Government Code Section 16365, all covered expenditures may be paid in the first instance from the appropriation(s) 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 that are properly chargeable to the Special Appropriations.
- 4. Monthly the Agency will file a request with the State Controller to transfer funds from the Federal Trust Fund or General Plan Account(s), either:
 - 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 Appropriation(s) 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 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 the Director of Finance and the State Controller may require.

Requests for transfers under this plan will be addressed to the State Controller's Office, Division of Accounting, 3301 C Street, Suite 506, 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 State 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.

Department of
By
Title
Telephone

APPROVALS:

Approved by Director of Finance

Approved by State Controller

By
Title
Date
Telephone

By
Title
Date
Telephone