

## SAM - DISBURSEMENTS

### APPROVAL OF PLAN OF FINANCIAL ADJUSTMENT

8452.2

(Revised 5/2015)

The following statutes authorize the use of PFAs and require approval by the Director of [Finance](#) and the [SCO](#): Government Code section [16365](#); Education Code section [12060](#); and the Health and Safety Code section [100390](#). Government Code section [11251](#) for general PFA requires only the approval of the SCO, after consultation with Finance. See SAM section 8452.1 for Preparation of Financial Adjustment.

Departments will submit the original proposed PFA to the SCO, Division of Accounting and Reporting. That office will review the proposed plan for proper format and confirm appropriations covered therein. The SCO will provide Finance's budget analyst with a copy of the proposed plan for review and comment.

Proposed PFAs for Federal Trust Fund operations will be submitted directly to Finance's budget analyst for approval. Finance will then forward the Federal Trust Fund PFA to the SCO for final approval and distribution. If the proposed PFA includes both general and Federal Trust Funds, then submit directly to Finance.

Upon approval, the SCO will return an approved copy of the PFA to the submitting department.