

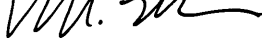
Financial Services
401 Golden Shore, 5th Floor
Long Beach, CA 90802-4210
www.calstate.edu

Mary Ek
Assistant Vice Chancellor/Controller
562-951-4540

Memo: FS 2021-02

Date: July 14, 2021

To: Assistant Vice Presidents, Business and Finance
Accounting Officers
Budget Officers

From: Mary Ek, Assistant Vice Chancellor/Controller, Financial Services 

Subject: Revised Plan of Financial Adjustment

The State Controller's Office has approved the attached Plan of Financial Adjustment (PFA). The plan was updated to add SCO fund 0942. Effective immediately, PFAs must refer to "...our Plan of Financial Adjustment approved by the SCO on July 12, 2021."

Please note that PFAs are not intended to be a means of providing working capital advances, nor overcoming cash flow problems. Chapter 29 section 3.12 of the legal accounting and reporting manual has further details about this transaction type.

Thank you for your assistance in this process.

ME:SP:sh

Attachment:

- Master PFA approved July 12, 2021

Cc: *Financial Officer's Association (FOA)*
Financial Standards Advisory Committee (FSAC)
Financing and Treasury

Memorandum

To: Mary Ek
Assistant Vice Chancellor/Controller
The California State University
Financial Services
401 Golden Shore, 5th Floor
Long Beach, CA 95833

From: **State Controller's Office**
Vi Tran, Bureau Chief *VTR*
Bureau of Accounting and Consulting
State Accounting and Reporting Division

Date: July 12, 2021

Subject: APPROVED PLAN OF FINANCIAL ADJUSTMENT

The enclosed is the Plan of Financial Adjustment (PFA) dated May 26, 2021 submitted to the State Controller's Office effective July 1, 2020 and to continue until amended or rescinded. The PFA for the California State University has been approved in accordance with Government Code sections 11251 along with the Department of Finance's approval in relation to the mixing of characters.

All future requests for transfer under this PFA should reflect the approval date as shown.

If you have questions regarding this PFA, please email Jessica Lin-Su at JLinsu@sco.ca.gov or call (916) 322-4593.

VT:jl

Enclosure (1)

Financial Services
401 Golden Shore, 5th Floor
Long Beach, CA 90802-4210

www.calstate.edu

Department of Finance
Fiscal System and Consulting Unit
915 I. 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. CSU I)

We request that the Department of Finance and the State Controller approve the following Plan of Financial Adjustment (PFA) under Government Code Section 11251 to begin July 1, 2020 and to continue until amended or rescinded.

1. As used herein, the following terms have the meanings set forth below:
 - a. "Agency" means the California State University that is made up of twenty-four entities that use the organization codes detailed in Attachment A.
 - b. "Primary Appropriation" means item [see entity list in Attachment A]-510-0948, Chapter 1362, Statute 1971 for the support of the California State University.
 - c. "Special Appropriation" means any appropriation other than the main support appropriation in the Budget Act or an appropriation from other legislation. Please see Attachment B for the list of funds used by the California State University.
 - d. "Covered Expenditures" means the expenditure 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 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 requests for transfer to make final adjustments after the close of such period.

CSU Campuses
Bakersfield
Channel Islands
Chico
Dominguez Hills
East Bay

Fresno
Fullerton
Humboldt
Long Beach
Los Angeles
Maritime Academy

Monterey Bay
Northridge
Pomona
Sacramento
San Bernardino
San Diego

San Francisco
San José
San Luis Obispo
San Marcos
Sonoma
Stanislaus

6. On the basis of the data set forth in the records maintained at the Chancellor's Office (Organization Entity 6610/6620), administration and other costs that need to be distributed from the CO to campuses will be recharged to the CSU entities listed on Attachment A.
7. Requests for transfer under this plan will be accompanied by such supporting detail as may be normally required by the Department of Finance and the State Controller.

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 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.

California State University

Print Name: Mary Ek

Signature: M. Ek

Title: Assistant Vice Chancellor/Controller

Date: May 26, 2021

Telephone: 562-951-4671

APPROVALS:

Approved by Department of Finance

Print Name: Rebecca Kirk

Signature: Rebecca Kirk

Title: Assistant Program Budget Manager

Date: 7/06/2021

Telephone: (916) 202-9003

Approved by State Controller

Print Name: VI TRAN

Signature: Vit Hoatran

Title: Bureau Chief

Date: 7/12/2021

Telephone: 916-322-7513

**Attachment A
PLAN: CSU I**

**The California State University (CSU)
Entities
as of July 1, 2020**

<u>CSU Entity</u>	<u>Organization Code</u>
CSU, Bakersfield	6650
CSU, Channel Islands	6850
CSU, Chico	6680
CSU, Dominguez Hills	6690
CSU, Fresno	6700
CSU, Fullerton	6710
CSU, East Bay	6720
Humboldt State University	6730
CSU, Long Beach	6740
CSU, Los Angeles	6750
California State University Maritime Academy	6752
CSU, Monterey Bay	6756
CSU, Northridge	6760
California State Polytechnic University, Pomona	6770
CSU, Sacramento	6780
CSU, San Bernardino	6660
San Diego State University	6790
San Francisco State University	6800
San Jose State University	6810
California Polytechnic State University, San Luis Obispo	6820
CSU, San Marcos	6840
Sonoma State University	6830
CSU, Stanislaus	6670
Total California State University	6610
CSU Statewide Program	6620

Attachment B
PLAN: CSU I

The California State University (CSU)
Funds and Appropriations covered
as of July 1, 2020

Funds and Appropriations listed by Ref/Item-SCO Fund and authority

001-0001	Budget Act Item
00118-0001	Chapter 29, Statute 2018
501-0001	Chapter 575, Statute 2012
509-0001	Chapter 51, Statute 2019
501-0505	Chapter 1125, Statute 1983
501-0576	Chapter 1153, Statute 1947
803-0576	Chapter 1153, Statute 1947
501-0578	Chapter 1153, Statute 1947
501-0658	Chapter 1027, Statute 1965
596-0658	Chapter 856, Statute 1991
30114-0660	Chapter 268, Statute 2008
30116-0660	Chapter 268, Statute 2008
301-0668004	Chapter 33, Statute 2011
950-0942	Chapter 230, Statute 1981 - NEW
510-0948	Chapter 1362, Statute 1971
001-3085	Budget Act Item
001-3290	Budget Act Item
501-6028	Chapter 1027, Statute 1965
596-6028	Chapter 856, Statute 1991
501-6041	Chapter 1027, Statute 1965
596-6041	Chapter 856, Statute 1991
501-6048	Chapter 1027, Statute 1965
596-6048	Chapter 856, Statute 1991