

**THE CALIFORNIA STATE UNIVERSITY**  
**Office of the Chancellor**  
**401 Golden Shore, 5<sup>th</sup> Floor**  
**Long Beach, California 90802-4210**  
**(562) 951-4610**

**Date:** October 2, 2006 **Code: AD NOAT 06-146**

**To:** Financial Managers  
Accounting Officers  
Budget Officers

**From:** Mr. George V. Ashkar  
Senior Director, Controller  
Financial Services, Accounting

**Subject:** **PRIOR YEAR 2003/2004, 2004/2005 & 2005/2006  
PAYROLL ADJUSTMENT FUNDS**

**Transfer Request: 069065**  
**Legal Posting FY2006-07**  
**GAAP Posting FY2006-07**  
**(When GAAP year = Legal year, no GAAP entry is needed)**

The State Controller's Office has been requested to execute the transaction described in Sedong John's email on September 25, 2006 and below. The Chancellor's Office agreed with the State Controller's Office to provide \$5,000 budget balance available in each prior year General Fund appropriations (2003-04, 2004-05 and 2005-06) at each campus for the exclusive purpose of absorbing prior year payroll adjustments.

The campuses can proceed to fully expend all existing prior year balances by 12/31/06 as had been planned. The only remaining budget balance in each prior year General Fund appropriation should be the \$5,000 provided by this transaction. The \$5,000 from the Chancellor's Office may be used only for prior year payroll adjustments by the State Controller's Office. The Chancellor's Office will take back any unexpended balance from the \$5,000 shortly before the appropriation reversion date.

Should the State Controller's Office payroll adjustments exceed \$5,000, campuses should submit a PFA to move expenses between the 2005 General Fund to the subject year. If any subsequent payroll adjustments exceed \$5,000, additional amounts may be provided by the Chancellor's Office in increments of \$5,000, subject to later settlement between the Chancellor's Office and the campus.

If you have any other questions on the ADNOAT or the FIRMS Object Code, please contact June Cacho at (562) 951-4654 or via e-mail at [jcacho@calstate.edu](mailto:jcacho@calstate.edu)

GVA:JC:td AD NOAT 06-146

Attachment

The California State University Chancellor's Office  
SystemWide Financial Operations

**PLAN OF FINANCIAL ADJUSTMENT/ TRANSFER REQUEST PFA 069065**

AGENCY #	CAMPUS	03/04 PAYROLL ADJ	04/05 PAYROLL ADJ	05/06 PAYROLL ADJ	Campus Totals
6650	BAKERSFIELD	5,000.00	5,000.00	5,000.00	15,000.00
6850	CHANNEL ISLANDS	5,000.00	5,000.00	5,000.00	15,000.00
6680	CHICO	5,000.00	5,000.00	5,000.00	15,000.00
6690	DOMINGUEZ HILLS	5,000.00	5,000.00	5,000.00	15,000.00
6700	FRESNO	5,000.00	5,000.00	5,000.00	15,000.00
6710	FULLERTON & ET	5,000.00	5,000.00	5,000.00	15,000.00
6720	EAST BAY	5,000.00	5,000.00	5,000.00	15,000.00
6730	HUMBOLDT	5,000.00	5,000.00	5,000.00	15,000.00
6740	LONG BEACH	5,000.00	5,000.00	5,000.00	15,000.00
6750	LOS ANGELES	5,000.00	5,000.00	5,000.00	15,000.00
6752	CMA	5,000.00	5,000.00	5,000.00	15,000.00
6756	MONTEREY BAY	5,000.00	5,000.00	5,000.00	15,000.00
6760	NORTHRIDGE	5,000.00	5,000.00	5,000.00	15,000.00
6770	POMONA	5,000.00	5,000.00	5,000.00	15,000.00
6780	SACRAMENTO	5,000.00	5,000.00	5,000.00	15,000.00
6660	SAN BERNARDINO	5,000.00	5,000.00	5,000.00	15,000.00
6790	SAN DIEGO	5,000.00	5,000.00	5,000.00	15,000.00
6800	SAN FRANCISCO	5,000.00	5,000.00	5,000.00	15,000.00
6810	SAN JOSE	5,000.00	5,000.00	5,000.00	15,000.00
6820	SAN LUIS OBISPO	5,000.00	5,000.00	5,000.00	15,000.00
6840	SAN MARCOS	5,000.00	5,000.00	5,000.00	15,000.00
6830	SONOMA	5,000.00	5,000.00	5,000.00	15,000.00
6670	STANISLAUS	5,000.00	5,000.00	5,000.00	15,000.00
	<b>CAMPUS TOTAL</b>	<b>115,000.00</b>	<b>115,000.00</b>	<b>115,000.00</b>	<b>345,000.00</b>
6620	CSUCO	5,000.00	5,000.00		10,000.00
	<b>PFA TOTAL</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>115,000.00</b>	<b>355,000.00</b>

**CAMPUS ENTRIES REQUIRED (USING FIRMS OBJECT CODE):**

EXPENDITURES	660090	660090	660090	CR
SUBCODE				
FUND BALANCE CLEARING	305022	305022	305022	DR

**CO ENTRIES REQUIRED (USING FIRMS OBJECT CODE):**

FUND BALANCE CLEARING	305022	305022	305022	CR
EXPENDITURES	660090	660090	660090	DR

**CHANCELLOR OFFICE CONTACT PERSON:**

June Cacho at (562) 951-4654  
or jcacho@calstate.edu