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GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980] (Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 3. EXECUTIVE DEPARTMENT [11000 - 15990.3] (Division 3 added by Stats. 1945, Ch. 111.)

PART 3. DEPARTMENT OF FINANCE [13000 - 13881] (Part 3 added by Stats. 1945, Ch. 112.)

CHAPTER 3. Fiscal Affairs [13290 - 13344] (Chapter 3 added by Stats. 1945, Ch. 112.)

ARTICLE 1. General [13290 - 13313] (Article 1 added by Stats. 1945, Ch. 112.)

13290. The fiscal year shall commence on the first day of July.

(Added by Stats. 1970, Ch. 789.)

13291. The department may require financial and statistical reports, duly verified and covering the period of each fiscal year, from all agencies of the state included within the provisions of Section 13300.

Such reports shall be made upon blank forms prescribed and furnished by the department, and mailed to each such agency not less than 60 days before the time the reports are required to be filed with the department.

(Amended by Stats. 1974, Ch. 1221.)

13292. When necessary, the department may require special reports from any such State or public agency. These special reports shall be filed with the department without delay.

(Added by Stats. 1945, Ch. 112.)

13293. The department shall have access and authority to examine all records, files, documents, accounts, reports, correspondence, and all financial affairs of every agency of the state permitted or charged by law with the handling of public money or its equivalent. It may enter any public office or institution in this state and access, examine, and reproduce any records, files, books, papers, accounts, reports, correspondence, or documents contained therein or belonging thereto for the purpose of making such examination, and shall have access, in the presence of the custodian or his deputy, to the cash drawers and cash in the custody of such agency.

During business hours the department may examine the public accounts in any depository which has public funds in its custody.

(Amended by Stats. 2018, Ch. 37, Sec. 19. (AB 1817) Effective June 27, 2018.)

13293.1. (a) No law providing for the confidentiality of any records or property shall prevent disclosure of information or documents obtained in connection with any audit, evaluation, investigation, or review conducted by the department unless the provision specifically refers to and precludes access, examination, and reproduction pursuant to Section 13293. Information or documents obtained in connection with any audit, evaluation, investigation, or review conducted by the department are subject to any limitations on release of the information or documents as may apply to an employee or officer of the state or local governmental agency or publicly created entity that provided the information or documents to the department. Providing confidential information to the department pursuant to this section, including, but not limited to, confidential information that is subject to a privilege, shall not constitute a waiver of that privilege.

(b) For purposes of this section, "confidentiality of records or property" means that the record or property may lawfully be kept confidential as a result of a statutory or common law privilege or any other provision of law.

(c) Any information or documents obtained in connection with an audit, evaluation, investigation, or review conducted by the department may be kept confidential and disclosure of the information or documents shall not be required under the California Public Records Act if the department determines that nondisclosure would protect a person from potential retaliation or fear of retaliation for participating in the audit, evaluation, investigation, or review.

(d) An employee of a state agency, local agency, or publicly created entity, including the entity subject to the audit, shall not publicly disclose papers, correspondence, memoranda, draft audit findings, or information related to those audit findings, or any other content pertaining to any ongoing audit, evaluation, investigation, or review without the department's express permission. This limitation on disclosure regarding an ongoing audit also applies to the department and any entity who assists the department with an audit, evaluation, investigation, or review.

(Added by Stats. 2018, Ch. 37, Sec. 20. (AB 1817) Effective June 27, 2018.)

13293.3. (a) In connection with any audit, evaluation, investigation, or review conducted by the department, the department or a department designee may issue subpoenas for the attendance of witnesses and the production of records, files, documents, accounts, reports, or correspondence, or for making of oral or written sworn statements, in any interview conducted as part of an audit, evaluation, investigation, or review.

(b) A subpoena issued under this section extends as process to all parts of the state and may be served by any person authorized to serve process of courts of record or by any person designated for that purpose by the department. The person serving this process may receive compensation as allowed by the department, not to exceed the fees prescribed by law for similar service.

(c) Notwithstanding Section 7470, 7474, or 7491, subpoenas issued under this section for financial records of financial institutions concerning customers of financial institutions or for information contained in those records shall not be subject to the requirement or conditions of Section 7474.

(Added by Stats. 2018, Ch. 37, Sec. 21. (AB 1817) Effective June 27, 2018.)

13293.5. It is a misdemeanor, punishable by imprisonment in the county jail not exceeding six months, or by a fine not exceeding one thousand dollars (\$1,000), or by both that imprisonment and fine, if a person does any of the following:

(a) Fail or refuse to permit the examination of, access to, or reproduction of the records, files, documents, accounts, reports, correspondence, cash drawers, or cash of the person's office by the department or in any way interferes with such examination conducted pursuant to this article.

(b) Interfere, intend to deceive or defraud, or obstruct the department in its performance of an audit, evaluation, investigation, or review pursuant to this article.

(c) Manipulate, correct, alter, or change records, documents, accounts, reports, or correspondence prior to or during any audit, evaluation, investigation, or review conducted pursuant to this article.

(d) Distribute, reproduce, release, or fail to safeguard confidential draft documents exchanged between the department and the entity subject to the audit, evaluation, investigation, or review conducted pursuant to this article prior to the release of the department's final report and without the department's express permission.

(Amended by Stats. 2020, Ch. 370, Sec. 142. (SB 1371) Effective January 1, 2021.)

13294. The Department of Finance shall examine the books of the several state agencies as often as the director deems necessary, taking into consideration the work done by other auditors, including the internal auditors of the various state agencies, so that duplication of auditing effort may be minimized.

(Amended by Stats. 1965, Ch. 1090.)

13295. Every State agency shall permit such examination and experting and upon demand shall produce without unnecessary delay all books, contracts, and papers in its offices, and furnish information touching books, papers, contracts, and other matters pertaining to the agency.

(Added by Stats. 1945, Ch. 112.)

13295.5. (a) Notwithstanding Section 11256, or any other law, the department may furnish services to, or provide work for, any other state agency, as requested by the state agency, the Governor, or the Legislature, or as otherwise needed or directed.

(b) Prior to the commencement of any service or work, the department shall provide to the relevant state agency estimates of charges and the scope of work to be performed or services to be furnished.

(c) The department shall charge an amount sufficient to recover the costs of furnishing services or the work performed. The department shall certify to both the Controller and the relevant state agency the actual charges that are due and payable for services furnished or the work performed.

(d) Pursuant to Section 11255, the Controller shall transfer to the department the amount of the charges for services rendered or the work performed from the agencies' appropriation to the appropriation for the support of the department. The amounts are to be transferred to the Department of Finance reimbursement account within the General Fund.

(Added by Stats. 2013, Ch. 28, Sec. 12. (SB 71) Effective June 27, 2013.)

13296. The director shall supply to the Controller a certified copy of each periodical audit of the accounts of any state agency. Additionally, if the audit includes a review of federal funds, the director shall also report the results of the audit simultaneously to the Legislature and the affected state agency.

(Amended by Stats. 1981, Ch. 398, Sec. 5.)

13297. The money in the Treasury shall be counted by the State Auditor at least twice each year, without giving the Treasurer any previous notice of the day or hour of counting.

At any counting the State Auditor may place any sum in bags or boxes and mark and seal them with a seal adopted and kept by him or her. At any subsequent counting he or she may count each sealed bag or box separately and credit at the value stamped thereon the contents of the bags or boxes as part of the money counted without making a detailed count of the contents.

(Amended by Stats. 2003, Ch. 107, Sec. 25. Effective January 1, 2004.)

13298. The State Auditor shall count as cash all evidence of money belonging to the state upon deposit outside the treasury that may be held by the Treasurer in accordance with law and shall determine for himself or herself whether that evidence is sufficient according to law.

(Amended by Stats. 2003, Ch. 107, Sec. 26. Effective January 1, 2004.)

13299. After each count of money the State Auditor shall make and file with the Secretary of State and cause to be published in some newspaper in the City of Sacramento, an affidavit showing:

- (a) The amount of money or credit that should be in the treasury.
- (b) The amount and kind of money or credit actually in the treasury.

(Amended by Stats. 2003, Ch. 107, Sec. 27. Effective January 1, 2004.)

13299.1. Securities held in the treasury or other depositories for safekeeping purposes shall be counted or confirmed, at least annually, by the State Auditor. After each count or confirmation of securities, the State Auditor shall issue his or her report on the accountability of securities.

(Amended by Stats. 2003, Ch. 107, Sec. 28. Effective January 1, 2004.)

13300. (a) The department shall devise, install, supervise, and, at its discretion, revise and modify, a modern and complete accounting system and policies for each agency of the state permitted or charged by law with the handling of public money or its equivalent, to the end that all revenues, expenditures, receipts, disbursements, resources, obligations, and property of the state be properly, accurately, and systematically accounted for and that there shall be obtained accurate and comparable records, reports, and statements of all the financial affairs of the state.

(b) This system shall permit a comparison of budgeted expenditures, actual expenditures, encumbrances and payables, and estimated revenue to actual revenue that is compatible with a budget coding system developed by the department. In addition, the system shall provide for a federal revenue accounting system with cross-references of federal fund sources to state activities.

(c) This system shall include a cost accounting system that accounts for expenditures by line item, governmental unit, and fund source. The system shall also be capable of performing program cost accounting as required. The system and the accounts maintained by all state departments and agencies shall be coordinated with the central accounts maintained by the Controller, and shall provide the Controller with all information necessary to the maintenance by the Controller of a comprehensive system of central accounts for the entire state government.

(Amended by Stats. 2016, Ch. 31, Sec. 97. (SB 836) Effective June 27, 2016.)

13301. For the purpose of administering Section 13300 of this code the director may appoint and prescribe the duties and fix the salaries of such number of skillful accountants or assistants as he deems necessary. Each such appointee is a civil executive officer. Before entering upon the discharge of the duties of his office each such appointee shall execute to the state an official bond conditioned upon the faithful performance of his duties in such penal sum as the director prescribes, but not less than five thousand dollars (\$5,000).

(Added by Stats. 1973, Ch. 114.)

13302. The accounting system devised as provided in Section 13300 shall provide, with respect to the General Fund and other governmental funds, for all of the following:

(a) The accrual of expenditures as of the end of each fiscal year on the basis of payables incurred, excluding accrued interest on general obligation bonded indebtedness.

(b) (1) The accrual of revenues at the end of the fiscal year if the underlying transaction has occurred as of the last day of the fiscal year, the amount is measurable, and the actual collection will occur either during the current period or after the end of the current period but in time to pay current yearend liabilities.

(2) Cash in agency trust accounts within the centralized State Treasury system that is in transit to the State Treasury, accrued interest receivable, and accounts receivable shall be accrued as of the end of each fiscal year.

(c) For the purposes of financial reporting, both of the following shall apply:

(1) A payable exists when goods or services have been delivered and the state is required to pay for those goods or services, and an encumbrance exists when a valid obligation against an appropriation has been created.

(2) All funds appropriated shall be identified as either expended, payable, encumbered (exclusive of payables), or unencumbered, as further defined by the California Fiscal Advisory Board, and the total of these shall equal the total appropriation.

(d) (1) Notwithstanding any other law, and except as provided in paragraph (2), payments to employees made through the uniform state payroll system, as described in Section 12472.5, and with an issue date each year of July 1, shall be considered payables incurred in the fiscal year in which the payment is issue dated.

(2) Notwithstanding paragraph (1), for purposes of calculating maintenance of effort expenditures under Section 8 of Article XVI of the California Constitution, or for purposes of calculating funds used by a program during the fiscal year, payments made on July 1 may be counted towards the prior fiscal year.

(Amended by Stats. 2024, Ch. 52, Sec. 7. (AB 171) Effective July 2, 2024.)

13303. Notwithstanding any other provision of law, all accounts, special accounts and funds established by statute in the General Fund to reserve specific revenues for a particular department, activity, purpose, or program for an indefinite period of time shall, for accounting and budgeting purposes, on and after July 1, 1978, be excluded in determining, estimating or reporting revenues and transfers, expenditures, receipts, disbursements, assets, liabilities, surplus, or reserves in any balance sheet, budget, or other statement of the financial operations or condition of the General Fund.

(Amended by Stats. 1982, Ch. 1326, Sec. 5.)

13304. (a) Beginning on December 15, 1993, and annually thereafter, the Department of Finance shall submit to the Chairperson of the Joint Legislative Budget Committee and to the chairperson of the committee in each house that considers appropriations a report listing all capital outlay or support funds appropriated by the annual Budget Act or any other act for cogeneration facilities. The report for each project shall include, at a minimum, all of the following information:

(1) The economic feasibilities of the alternative cogeneration equipment configuration capable of being installed at the subject facility.

(2) An engineering evaluation of proposed and alternative cogeneration equipment configurations.

(3) An engineering evaluation of potential energy conservation measures which could be implemented at the subject site and the impact of these measures on the cogeneration system.

(4) A proposed plan for implementing conservation measures identified in the engineering evaluation.

(5) A financial analysis of potential cost savings or revenue produced by the installation based on completed negotiation with any persons who may participate in the installation through selling fuel for or purchasing thermal or electrical power generated by the cogeneration system.

(6) The budgetary impact of the cogeneration proposal with respect to reduced utility requirements, or increased revenue due to sale of electrical or thermal energy, or both.

(7) An analysis of the alternative financing mechanisms available to fund the proposed project, and the cost-benefit of each such mechanism, including state capital outlay appropriations, revenue bonds, and loans authorized by Chapter 2.7 (commencing with Section 15814.10) of Part 10b of Division 3 of Title 2 of the Government Code, as added by Chapter 1523 of the Statutes of 1982.

(b) Beginning on December 15, 1993, and annually thereafter, the Department of Finance shall submit to the Chairperson of the Joint Legislative Budget Committee and to the chairperson of the committee in each house that considers appropriations, a report for

all energy service contracts or third-party agreements for the construction of any alternative energy systems, cogeneration systems, or energy conservation measures made in the previous fiscal year. The report shall list the terms of all agreements, the benefit sharing arrangements, and the potential cost savings to the state.

(c) Subdivisions (a) and (b) shall not apply to the allocation of funds appropriated for preparation of preliminary plans.

(d) Within one year after completion of any cogeneration project funded under the annual Budget Act or any other act, the Department of Finance shall submit a report that compares energy and cost savings achieved with those savings estimated pursuant to subdivision (a) to the Chairperson of the Joint Legislative Budget Committee and the chairperson of the committee in each house that considers appropriations.

(Amended by Stats. 1992, Ch. 1296, Sec. 10.1. Effective September 30, 1992.)

13305. (a) The department shall provide an annual report to the Legislature on tax expenditures by no later than November 1 of each year. The report shall include each of the following:

(1) A comprehensive list of tax expenditures exceeding five million dollars (\$5,000,000) in annual cost.

(2) The statutory authority for each credit, deduction, exclusion, exemption, or any other tax benefit as provided by state law.

(3) A description of the legislative intent for each tax expenditure, if the act adding or amending the expenditure contains legislative findings and declarations of that intent, or that legislative intent is otherwise expressed or specified by that act.

(4) The sunset date of each credit, deduction, exclusion, exemption, or any other tax benefit as provided by state law, if applicable.

(5) A brief description of the beneficiaries of the credit, deduction, exclusion, exemption, or other tax benefit as provided by state law.

(6) An estimate or range of estimates for the state and local revenue loss for the current fiscal year and the two subsequent fiscal years. For sales and use tax expenditures, this would include partial year exemptions and all other tax expenditures when the California Department of Tax and Fee Administration or the State Board of Equalization has obtained that information.

(7) For personal income tax expenditures and for the most recent tax year for which full year data is available, the number of taxpayers affected and returns filed, categorized by taxpayers' income levels, as applicable, and the cost to the state resulting from these personal income tax expenditures, categorized by the taxpayers' income levels, for which data is readily available.

(8) For corporation tax and sales and use tax expenditures, the number of returns filed or business entities affected, as applicable, for the most recent tax year for which full year data is available.

(9) A listing of any comparable federal tax benefit, if any.

(10) A description of any tax expenditure evaluation or compilation of information completed by any state agency since the last report made under this section.

(b) For purposes of this section, "tax expenditure" means a credit, deduction, exclusion, exemption, or any other tax benefit as provided for by the state.

(c) This section shall become operative on August 1, 2023.

(Amended by Stats. 2023, Ch. 55, Sec. 2. (SB 131) Effective July 10, 2023. Operative August 1, 2023, by its own provisions.)

13306. (a) The Department of Finance, with the concurrence of the Controller, may establish additional funds as are necessary to properly manage and account for the financial activities and resources of the state, provided that only the minimum number of funds necessary to comply with legal requirements, "Generally Accepted Accounting Principles," and effective financial administration shall be established. The department may abolish funds established under the authority of this subdivision.

(b) The Department of Finance, with the concurrence of the Controller, may abolish funds established by statute that have been inactive for a period of four years upon notification in writing to the Joint Legislative Budget Committee. Abolition of funds established by statute shall become effective no earlier than 30 days after the date of this notification. If these funds are abolished and subsequently are found to be needed, the department, with the concurrence of the Controller, may reestablish these funds.

(c) Because complete conformance to "Generally Accepted Accounting Principles" may be impractical or not authorized, the Department of Finance is authorized to deviate from them if conformance would not be in the best interests of the state, and if the

department notifies the Controller of additional major deviations and the Controller agrees with the deviations prior to implementation.

(d) The Department of Finance shall notify the Joint Legislative Budget Committee when major changes are proposed to the accounting system to bring it into conformance to "Generally Accepted Accounting Principles." The notification shall include an estimate of the fiscal effect of the major changes being proposed.

(Amended by Stats. 1993, Ch. 63, Sec. 2. Effective January 1, 1994.)

13307. In determining whether the General Fund budget, in any given fiscal year, is in a surplus or deficit condition, the controlling factor shall be the fund balance which is the difference between total resources and total expenditures. In determining the fund balance, the following principles shall be applied:

(a) Encumbrances, which are any valid obligation for the delivery of goods or services, should not be counted as a budgetary expenditure until the delivery of the goods or services.

(b) The unencumbered balances of appropriations, which exist when no commitment for an expenditure is made, should be an item of disclosure, but the amount should not be deducted from the fund balance.

(c) Changes affecting a budget subsequent to publication of financial statements, such as actions to disencumber funds, should be reflected in budget documents after documentation is provided.

(Added by Stats. 1990, Ch. 1238, Sec. 2. Effective September 24, 1990.)

13308. (a) (1) At the time of the submission of the Governor's Budget pursuant to Section 12 of Article IV of the California Constitution, within the first 10 days of each calendar year, or as soon thereafter as feasible, the Director of Finance shall submit to the Legislature total recommended state General Fund expenditures and estimated, including any proposed, state General Fund revenues that shall include the following:

(A) The five-year capital infrastructure plan required by Section 13102.

(B) An estimate of the total General Fund resources, including any proposed resources, available for the state General Fund expenditures recommended for the budget year and the three fiscal years following the budget year.

(C) A projection of anticipated state General Fund expenditures recommended for the budget year and, for the three fiscal years following the budget year, the changes in those expenditure amounts that would likely result from changes in population, caseload, and similar factors.

(2) To the extent possible, the total resources and expenditures provided pursuant to subparagraphs (B) and (C) of paragraph (1) shall be accompanied by the projections applicable to the budget year from the previous four enacted Budget Act projections.

(3) The information provided pursuant to subparagraphs (B) and (C) of paragraph (1) shall be updated as soon as feasible after both the submission pursuant to subdivision (e) of this section and upon enactment of the Budget Act.

(b) The Director of Finance shall provide to the Legislature, on or before February 1 of each year, all proposed statutory changes, as prepared by the Legislative Counsel, that are necessary to implement the Governor's Budget, as described in subdivision (a) of Section 13337.

(c) The Director of Finance shall provide to the Legislature, on or before April 1 of each year, all proposed adjustments to the Governor's Budget except as specified by subdivisions (d) and (e).

(d) The Director of Finance shall provide to the Legislature, on or before May 1 of each year, all proposed adjustments to the Governor's Budget in appropriations for capital outlay.

(e) The Director of Finance shall provide to the Legislature, on or before May 14 of each year, all of the following:

(1) An estimate of General Fund revenues for the current fiscal year and for the ensuing fiscal year.

(2) Any proposals to reduce expenditures to reflect updated revenue estimates.

(3) All proposed adjustments to the Governor's Budget that are necessary to reflect updated estimates of state funding required pursuant to Section 8 of Article XVI of the California Constitution, or to reflect caseload enrollment or population changes.

(f) The Director of Finance may authorize suspension for the current fiscal year of any provision of this section not sooner than 30 days after notification in writing of the necessity therefor to the chairperson of the committee in each house that considers the State Budget and the Chairperson of the Joint Legislative Budget Committee.

(Amended by Stats. 2011, Ch. 737, Sec. 1. (SB 15) Effective January 1, 2012.)

13308.05. For purposes of Section 13308, "workload budget" means the budget year cost of currently authorized services, adjusted for changes in enrollment, caseload, or population, or all of these changes and any of the following:

- (a) Statutory cost-of-living adjustments.
- (b) Chaptered legislation.
- (c) One-time expenditures.
- (d) The full-year costs of partial-year programs.
- (e) Costs incurred pursuant to constitutional requirements.
- (f) Federal mandates.
- (g) Court-ordered mandates.
- (h) State employee merit salary adjustments.
- (i) State agency operating expense and equipment cost adjustments to reflect price increases.

(Added by Stats. 1990, Ch. 1209, Sec. 1. Effective September 24, 1990.)

13309. (a) The Director of Finance shall reconcile with the Controller, and report to the Joint Legislative Budget Committee by October 1 of each year, the number of permanent employees by department appointed as full-time or part-time tenure in blanket positions for more than six consecutive months in the immediately preceding fiscal year.

(b) For purposes of this section, "blanket positions" are those positions included in the temporary help category for purposes of the state budget.

(Added by Stats. 2006, Ch. 69, Sec. 6. Effective July 12, 2006.)

13310. (a) It is the intent of the Legislature that the department set statewide fiscal and accounting policies and procedures, and provide adequate fiscal and accounting training, advice, and consulting services to any agency of the state that is authorized or required to handle public money or its equivalent in order to ensure that the state's assets are protected and that accurate and timely financial information is maintained.

(b) To the extent permitted by state law, the department may assess special funds, bond funds, and nongovernmental cost funds in amounts sufficient to support the functions identified in subdivision (a). The director shall determine the amount of the total assessment for each fund periodically. Upon order of the director, the moneys authorized pursuant to this section shall be transferred by the Controller, as needed, from each fund for a total amount not to exceed the amounts authorized in the annual Budget Act.

(Added by Stats. 2007, Ch. 179, Sec. 11. Effective August 24, 2007.)

13311. (a) Notwithstanding any other provision of law, in order to achieve effective management of state cash resources, the Director of Finance may defer payment of General Fund moneys, in a cumulative amount not to exceed five hundred million dollars (\$500,000,000) annually, appropriated to the University of California in the annual Budget Act.

(b) The payment of the amount deferred shall be in May or June, as established by the Director of Finance, of the same fiscal year that the original payment would have been made.

(Added by Stats. 2008, Ch. 751, Sec. 32. Effective September 30, 2008.)

13311.1. (a) Notwithstanding any other law, including, but not limited to, Section 13311, in order to achieve effective management of state cash resources, the Director of Finance may do both of the following:

(1) Defer payments of General Fund moneys owed in July through September of 2009, in an amount not to exceed seven hundred fifty million dollars (\$750,000,000), appropriated to the University of California in the 2009 Budget Act.

(2) Defer payments of General Fund moneys owed in February 2010, in an amount not to exceed two hundred fifty million dollars (\$250,000,000), appropriated to the University of California in the 2009 Budget Act.

(b) (1) Of the amount deferred pursuant to paragraph (1) of subdivision (a), the payment of two hundred fifty million dollars (\$250,000,000) shall be made in October 2009. The payment of the remaining amount deferred pursuant to paragraph (1) of subdivision (a) shall occur no earlier than April 2010 and at the earlier of (A) the day after all outstanding revenue anticipation notes issued by the state in the 2009–10 fiscal year have been repaid, as determined by the Director of Finance, or (B) June 30, 2010.

(2) The payment of the amount deferred pursuant to paragraph (2) of subdivision (a) shall be made no earlier than April 20, 2010, but no later than May 31, 2010.

(c) Notwithstanding any other provision of law, in order to achieve effective management of state cash resources, the Director of Finance may do both of the following:

(1) Defer payments of General Fund moneys owed in July 2009, in an amount not to exceed two hundred ninety million dollars (\$290,000,000) appropriated to the California State University in the 2009 Budget Act.

(2) Defer payments of General Fund moneys owed in February 2010, in an amount not to exceed two hundred fifty million dollars (\$250,000,000), appropriated to the California State University in the 2009 Budget Act.

(3) Defer payments of General Fund moneys owed in March 2010, in an amount not to exceed one hundred fifty million dollars (\$150,000,000), appropriated to the California State University in the 2009 Budget Act.

(d) (1) The payment of the amount deferred pursuant to paragraph (1) of subdivision (c) shall be made in October 2009.

(2) The payment of the amount deferred pursuant to paragraph (2) of subdivision (c) shall be made no earlier than April 20, 2010, but no later than May 31, 2010.

(3) The payment of the amount deferred pursuant to paragraph (3) of subdivision (c) shall be made no earlier than May 1, 2010, but no later than May 31, 2010.

(Amended by Stats. 2009, Ch. 633, Sec. 3. (SB 65) Effective October 19, 2009.)

13313. (a) Notwithstanding any other law, in order to achieve effective cash management of state resources, the Director of Finance may defer payment of General Fund moneys, in a cumulative amount not to exceed two hundred fifty million dollars (\$250,000,000) annually, appropriated to the California State University in the annual Budget Act.

(b) The payment of the amount deferred shall be in May or June, as established by the Director of Finance, of the same fiscal year that the original payment would have been made.

(Added by Stats. 2013, Ch. 50, Sec. 13. (AB 94) Effective July 1, 2013.)