

CAL-CARD PURCHASE CARD PROGRAM **2677**
(May 2005)

CAL-CARD USAGE AND PURCHASING AUTHORITY **2677.1**
(May 2005)

Only departments granted purchasing authority for any non-IT purchasing categories (includes eligible LPAs as allowed by individual contract agreements) may apply to participate in the State's CAL-Card Purchase Card Program (CCPCP). **CAL FIRE participates in this payment program and trained and certified purchasers may use this payment option.**

PAYMENT MECHANISM ONLY **2677.1.1**
(No. 3 February 2006)

The CAL-Card is a payment mechanism, not a procurement approach and, therefore, does not relieve **purchasers** from adhering to all procurement laws, regulations, policies, procedures, and best practices, including those discussed in this **handbook**. This includes but is not limited to the application of all sales and use tax laws, rules and policies as applicable to the purchase. Refer to Section 2671.6 for additional information.

DOLLAR THRESHOLD FOR CAL-CARD USE **2677.1.2**
(No. 5 May 2008)

The CAL-Card is a payment mechanism for the acquisition of non-IT goods **and services** up to the limits authorized for **CAL FIRE** and the individual cardholder.

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DOLLAR LIMIT INCREASE **2677.1.3**
(No. 5 May 2008)

The CAL-Card is a payment mechanism for the purchase of goods **and services** up to \$50,000.00. Increases in the department's dollar limits are available upon prior approval of the DGS/PD and the Bank Card Contractor. **Contact Business Services Sacramento if the need arises to increase the purchasing limit.** However, no payment can be made for purchases that exceed an approved purchasing authority dollar threshold for the procurement approach used.

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ELIGIBILITY

2677.1.4

(May 2005)

A department will no longer be eligible for the CCPCP if any of the following occurs:

- The department does not renew its purchasing authority or
- The department allows its purchasing authority to lapse or
- Purchasing authority is revoked by DGS/PD.

All privileges will be cancelled until the department has an approved purchasing authority.

SPLITTING PURCHASES

2677.1.5

(May 2005)

Cardholders will not split purchases to circumvent daily or monthly purchase limits. Also, cardholders will not split transactions to avoid competitive bidding limits or purchasing authority limits.

ACCOUNT SUSPENSION

2677.1.6

(May 2005)

Participating departments that maintain delinquent balances of 60 days or greater are subject to account suspension by the bankcard issuer. Each **purchaser** shall work to eliminate potential late payment penalties and receive the full benefit of the prompt payment rebate revenue program.

LIMITATIONS
(No. 5 May 2008)

2677.1.7

CAL-Card limitations are as follows:

Stage	Description
1	CAL-Card must be used for state purchasing only. CAL-Card use for personal activities will not be tolerated.
2	CAL-Card cannot be used for state travel-related expenses. This includes travel-related per diem expense, normally reimbursed to state employees on a travel expense claim. Travel is defined as airline tickets, ground transportation, vehicles rentals, restaurants, meals and lodging.
3	CAL-Card can only be used by the assigned cardholder.
4	Only the department-designated Cardholder and Approver can approve CAL-Card charges and payments. Backup approval authority for the Cardholder, Approving Official and/or the Agency Program Coordinator must be designated within the department procedures and within the CAL-Card Master Service Agreement terms.
5	CAL-Card cannot be used to pay for past-due invoices.
6	CAL-Card cannot be used to pay late payment penalties.
7	Individual departments may establish additional prohibited transactions within their CAL-Card programs.
8	Using the CAL-Card for an LPA order does not relieve the purchaser from executing a STD.65 or other contract document as allowed by the LPA.

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**CAL-CARD PROGRAM
PARTICIPATION REQUIREMENTS**
(May 2005)

2677.2

STAFFING REQUIREMENTS
(May 2005)

2677.2.1

Refer to [Section 2606 Purchasing Authority Roles and Responsibilities](#) for the staffing requirements for CAL-Card.

**EXECUTING PURCHASES VALUED \$5,000.00 AND OVER
USING CAL-CARD AS THE PAYMENT METHOD** **2677.3**
(May 2005)

All purchases valued at \$5,000.00 and over that are paid using the CAL-Card payment process must be executed using standard purchase documents as identified in [Section 2660](#)– Purchase Documents as applicable to the purchasing authority type and category used.

PURCHASE DOCUMENT ATTACHMENTS **2677.3.1**
(May 2005)

Any terms and conditions, model language and/or attachments (i.e. statement of work, specifications, etc.) applicable to the transaction must be attached to or incorporated by reference into the purchase document.

IDENTIFYING PAYMENT PROVISIONS **2677.3.2**
(May 2005)

All written competitive solicitations and purchase documents must include CAL-Card payment provisions for those transactions where CAL-Card is deemed an acceptable form of payment.

Note: Purchases executed on a [STD. 65](#) have a designated block to check to identify that payment will be made with the CAL-Card.

**EXECUTING PURCHASES VALUED
LESS THAN \$5,000.00 AND USING
CAL-CARD AS A PAYMENT METHOD** **2677.4**
(No. 5 May 2008)

For purchases valued at less than \$5,000.00 and not acquired through an LPA, [purchasers](#) are not required to execute a purchase document. In these instances the following documentation may be used in lieu of a purchase document to evidence the acquisition in the purchase files:

- A CAL-Card Statement of Account (CSA) and
- A [Corporate Managing Account Summary \(MAS\)](#).

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LPA PURCHASE DOCUMENTS

2677.4.1

(No. 5 May 2008)

All LPA purchases must be executed on a STD.65 or other purchase document as referenced in the individual user instructions and must include all required documentation applicable to the purchase.

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SUPPLIER'S WRITTEN ACCEPTANCE OF STATUTORY REQUIREMENTS

2677.4.2

(No. 5 May 2008)

If the CSA and **MAS** documentation is used in lieu of a purchase document, the department shall obtain the supplier's written acceptance of the following statutory requirements as stated in the State's **General Provisions** (GSPD-401Non-IT Commodities):

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- Americans with Disabilities Act (ADA)
- Non-Discrimination and Statement of Compliance
- Drug-Free Workplace Certification
- Forced, Convict & Indentured Labor
- National Labor Relations Board Certification

REFERENCING STATUTORY REQUIREMENTS ON THE TRANSACTION RECEIPT

2677.4.3

(May 2005)

In lieu of obtaining separate documentation of the supplier's written acceptance of the statutory requirements, the card holder may enter the following language, as applicable, on each CAL-Card transaction receipt at the time of purchase so that the language becomes part of the purchase transaction:

"In accordance with the State's General Provisions (GSPD-401Non-IT Commodities), dated xx/xx/xxxx". **Refer to the General Provisions** and enter the date of the most recent version of the State's General Provisions in place of the x's.

SUPPORTING DOCUMENTATION

2677.4.4

(No. 5 May 2008)

For those transactions that don't require a purchase document to be created, the following, as applicable, must be documented and retained in support of the transaction or attached to the CSA and the **MAS** documentation:

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- Documentation to support fair and reasonable pricing for the purchase transaction.
- Responsive bids from at least two responsive suppliers.

- An approved NCB contract justification.
- An itemized detailed copy of the invoice/receipt.
- Stock received information including the date received and by whom.
- Other documentation to support the transaction.

EVALUATE EACH TRANSACTION **2677.4.5**
 (May 2005)

DGS/PD recommends that **purchasers** evaluate each non-LPA transaction under \$5,000 to determine whether it would be in the State’s best interest to execute a purchase document.

CAL FIRE CAL-CARD GUIDE **2677.5**
 (No. 5 May 2008)

NEW

INTRODUCTION AND PROGRAM OVERVIEW **2677.5.1**
 (No. 5 May 2008)

The Department of General Services (DGS) has entered into a Master Service Agreement with U.S Bank to provide VISA bank cards to permanent State employees as a payment mechanism. The unique VISA card has the employee’s name embossed on the card and is identified as a State of California CAL-Card.

As a major participant in the DGS CAL-Card Program, the California Department of Forestry and Fire Protection (CAL FIRE) encourages authorized employees to make approved purchases with the CAL-Card as an alternative to using the Purchasing Authority Purchase Order (STD-65) or the Petty Cash Vouchers (STD-439).

The CAL-Card, when used within the established guidelines, promotes increased vendor acceptance, and reduces the business-related costs to CAL FIRE. It is not intended to and will not be used to circumvent any existing statutes or laws, nor is it to be used to circumvent any State or CAL FIRE procurement procedures and policies.

The establishment of Cardholders is done through a formal request to Business Services Office (BSO). The selection of Cardholders and Approvers rests with the individual program areas. An employee must be recommended by their Unit before becoming a Cardholder. All Cardholders are assigned to a specified Managing Account.

The potentially large volume of transactions and subsequent financial impact makes it extremely important to control and monitor the use of the CAL-Card. Success is dependent upon clear understanding by all participants. Therefore, **it is mandatory that all participants complete Certified Purchasing Training, which includes CAL-Card information.** Training will expose potential users to the business rules of the program and the purchasing rules of CAL FIRE. Training will provide the participants with fundamental knowledge needed to maintain accountability within the CAL-Card program and prevent abuses.

PROGRAM POLICY

2677.5.2

(No. 7 February 2010)

Approval Level

Each Cardholder and Approver must be a permanent CAL FIRE employee. Prior to issue of a card, the Unit Chief/Manager or their designee must approve each Cardholder and Approver.

Dollar Limits

Each card will have a 30-day dollar limit not to exceed \$25,000. The single transaction limit shall not exceed \$5,000. The Unit Chief/Manager or their designee will set individual card dollar limits (up to the maximum allowed). Dollar limits may be raised to accommodate the need of the Department.

Suspension Procedures

If payment is not received by U.S. Bank by the specified due date, the bank's computer system suspends the Managing Account. When this occurs, all cardholders under that Managing Account are suspended. The Managing Account will remain suspended until the bank receives payment. Upon receipt of payment, the bank's computer will remove the suspension status from the Managing Account, and charges will again be allowed.

The Departmental Accounting Office (DAO) is responsible to monitor each month's activity for the timely submittal of payment packages. DAO developed and maintains a listing of delinquent managing accounts.

Inactive Cards

The BSO will terminate inactive CAL-Cards that are a risk to the Department's participation in the state's CAL-Card program.

If a CAL-Card account is not activated within 6 months of creation, the BSO will terminate the card, and notify the cardholder and unit coordinator that the card has been terminated due to inactivity. The unit coordinator may send a request for a new card but must justify why the cardholder now requires a card.

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If a CAL-Card account does not have any activity or posted transactions within a 12-month period, the BSO will decrease the card limit down to \$1.00, and will alert the cardholder and unit coordinator of the lowered limit to the CAL-Card account.

This policy will be effective during the months outside of declared fire season.

Cancellation

The CAL FIRE CAL-Card policy permits cards to be cancelled/revoked when purchasing or payment guidelines are abused. Department policy also states that cancellation of cards can be instituted by the Region Chief or their designees and/or CAL-Card Departmental Coordinators in Sacramento.

Approver is responsible to:

- Collect the card from the Cardholder
- Destroy the CAL-Card by cutting through the account number and signature areas and dispose.
- Send a request, via e-mail, to the Unit Coordinator indicating cancellation.

Unit Coordinator is responsible to:

- Submit a request via e-mail to the CAL-Card folder requesting closure.

Revocation Policy

When purchasing or payment guidelines are abused, cards and all purchasing privileges will be revoked. Revocation of cards can be instituted by the Region Chief, Unit Chief or their designees and/or CAL FIRE/CAL-Card Departmental Coordinators in Sacramento.

Purchasers as well as Approvers are subject to revocation of purchasing authority when purchasing or payment guidelines are not followed.

As a general rule Purchasers and/or Approvers will be allowed two violations of the rule annually (July 1 – June 30).

Purchasers and/or Approvers may have authority revoked upon a single violation when the violation is deemed to be severe. These will be judged on a case-by-case basis.

Purchasers and/or Approvers will be informed in writing of any violation.

When a participant is revoked there will be a one year probationary period commencing from the effective date of revocation before participant can be retrained and recertified to purchase.

Participants List

CAL FIRE will have two Departmental coordinators as follows:

1. **CAL FIRE CAL-Card Departmental Coordinator** in Business Services: Responsible for interfacing with Department of General Services and U.S. Bank on purchasing issues, card issuance and maintenance of CAL-Card program.
2. **CAL FIRE CAL-Card Departmental Billing/Dispute Coordinator** in Departmental Accounting Office: Responsible for interfacing with State Controller's Office and U.S. Bank on payment issues, bill paying, CALSTARS data collection, and dispute issues.

Each participating unit will have:

Unit Coordinator: Responsible for purchasing issues, card set-up and maintenance at the unit level and liaison between cardholders, approvers and Sacramento Headquarters Business Services.

Billing/Dispute Coordinator: Responsible for payment and dispute issues at the unit level and liaison between cardholders, approving officials and Sacramento Headquarters Accounting Office.

Approver: Person reviewing, approving and authorizing the cardholder's purchases.

Cardholder: Employee authorized to complete charge transactions.

Mandatory Training and Certification of Accountability

All participants are required to successfully complete the Purchasing Certification training course prior to the issuance of CAL-Cards.

HOW TO APPLY FOR CAL-Card

2677.5.3

(No. 5 May 2008)

Approvers

All Approvers must successfully complete the Purchasing Certification training course. Once the Unit designates a participant as an Approver, the Unit Coordinator must submit a request via e-mail to the CAL-Card folder stating the Approver's name and the Managing Account(s) that they are authorized to approve. Approver's List is updated weekly for State Controller's Office.

Cardholders

All Cardholders must successfully complete the Purchasing Certification training course. Unit Coordinators will complete the CAL FIRE CAL-Card Cardholder Set-up Spreadsheet with the following information:

NAME – Last, First, Middle. Maximum combined length for all name fields is 21 characters.

ORGANIZATIONAL NAME – Printed on the card. (i.e., Unit Name, Battalion, Incident Team #, etc.)

ADDRESS LINE 1 – Maximum field length is 36 characters

ADDRESS LINE 2 – Maximum field length is 35 characters

CITY – Maximum field length is 25 characters

STATE – 2 characters

ZIP CODE – 5 characters

BUSINESS PHONE – 10 characters

AGENT – 4 digit number assigned by U.S. Bank that identifies the managing account

COMPANY – 5 digit number assigned by U.S. Bank that identifies the managing account

After completing the CAL FIRE CAL-Card Cardholder Set-up Spreadsheet, the Unit Coordinator will send the form via e-mail to the CAL-Card folder for processing.

USING THE CAL-CARD

2677.5.4

(No. 5 May 2008)

A. Activating the Card

When the CAL-Card arrives, the Cardholder must call U.S. Bank (**800-344-5696**) to activate the card. The Customer Service Representation or Automated system will ask for the following information: Account number, zip code, business telephone, and pin number (**2769**). If the Cardholder experiences difficulty activating the card, they must contact their Unit Coordinator. If necessary, the Unit Coordinator will contact BSO.

B. Using the Card

The CAL-Card is **only to be used by the Cardholder for official State business**. **Note:** When the determination is made that merchandise is needed, a Vendor Data Record form (Std. 204) signed by the vendor, shall be obtained if not already on file with the DAO prior to completing the charge transaction. If uncertain, verify vendor data status with Unit Finance. This is required for Federal and State tax purposes. **Sanctions will be imposed on CAL FIRE for non-compliance.**

Please note: The transferring of CAL-Cards between individual co-workers and staff is prohibited. CAL-Cards are to be used by the Cardholder only.

CARD MAINTENANCE

2677.5.5

(No. 5 May 2008)

Cardholder Changes

If a Cardholder needs to update their demographic information, the Unit Coordinator must complete the CAL FIRE CAL-Card Cardholder Maintenance Spreadsheet with the new information. Once the form is completed, the Unit Coordinator will send the Spreadsheet via e-mail to the CAL-Card folder for processing.

If limit increases are requested, send an e-mail with the Cardholder's name, account number, and the reason for the increase to the CAL-Card folder for processing. 30-day limits of \$100,000 and above require explanation and additional management approval.

Approver Changes

If a Unit desires to change or delete Approvers, the Unit Coordinator must submit a request via e-mail to the CAL-Card folder stating the Approver's name and the Managing Account(s) that they are to be deleted from. Approver's List is updated weekly for State Controller's Office.

CARD LOST, STOLEN, DEFECTIVE OR FRAUD

2677.5.6

(No. 5 May 2008)

Lost or Stolen

If the CAL-Card is lost or stolen, the Cardholder is to immediately call the bank (toll-free) at **800-344-5696** to report the loss and provide the following information:

- Name and card number.
- Any **authorized** purchase(s) made on that day (or days) prior to the card loss or theft.
- Additional information may be requested.

Note: This information is requested to verify the Cardholder's identity and to begin the investigation process. It is to protect the Cardholder from any fraudulent use of the lost or stolen card. The Cardholder shall keep a record of the date, time and the name of the account representative who took the report over the phone.

After the bank receives the above information:

- The card will be canceled.
- The Cardholder will receive a follow-up letter for additional information.
- The bank will issue a new card within ten working days. Once new card is received, notify Unit Coordinator and Unit Finance.

After calling the bank, the Cardholder is to report the loss or theft to:

- California Highway Patrol (if located in a State owned facility) or the local police (use STD. Form 99) (for stolen cards only)
- Local Fire Prevention Officer (for stolen cards only)
- Unit Coordinator (who notifies the CAL FIRE/CAL-Card Departmental Coordinator).

Fraud Activity

U.S. Bank continually monitors accounts and transactions to prevent and halt fraud activity. If fraud activity is suspected, U.S. Bank Card Services Fraud Prevention Unit may contact Cardholders by telephone to inform them about the use (or attempted use) of their VISA card in a fraudulent manner.

Cardholders can help to prevent fraud by carefully reviewing their Statement of Account (SOA). If the Cardholder discovers a fraudulent transaction, the Cardholder should report it to the bank's Card Services Fraud Prevention Unit immediately. Cardholder should then notify their Approver and Unit Coordinator, who contacts the CAL FIRE/CAL-Card Departmental Coordinator.

U.S. Bank will work with the Cardholder to confirm the validity of the transaction(s) in question. An affidavit may be mailed to the Cardholder. It must be signed and returned. It may also be necessary to close the current account to prevent additional fraud activity. To help with the investigation, U.S. Bank may also request that the Cardholder cut up the plastic card and return it to the Fraud Prevention Unit.

IMPORTANT: The Cardholder must also provide the following information to their Unit Coordinator:

- The account number on which the fraud has been detected
- The date and dollar amount of the fraudulent transaction(s)
- The date the Cardholder first contacted, or was contacted by, U.S. Bank regarding the fraud
- The name of the U.S. Bank Fraud Representative who is investigating the account
- The new account number (if established)

The Cardholder should reconcile their SOA by circling any unauthorized items and writing "fraud" next to the item (s). Deduct the fraudulent charges from the total amount owed and process the SOA package as usual to your Approver. Do not dispute or submit a Cardholder Statement of Questioned Item form for fraudulent transactions.

Defective Card

If a CAL-Card is worn-out or defective, the Cardholder is to:

- Contact the bank to request a duplicate card.
- Destroy their CAL-Card by cutting through the account number and signature areas of the old card and dispose.

PURCHASING AUTHORITY

2677.5.7

(No. 5 May 2008)

A. Purchase

The total dollar amount of each individual purchase must be within the single transaction limit established for the Cardholder. The total dollar amount of purchases for the month must be within the 30-day limit for each Cardholder.

B. Purchasing Authority

All transactions for commodities must adhere to the statutes and laws governing procurement. In addition, compliance with the **Purchasing Authority Manual (PAM)**, State Administrative Manual and the various Departmental policies and procedures must be followed. **This includes the use of mandatory sources such as Prison Industries Authority (PIA) and Leveraged Purchasing Agreements (LPA's), Statewide Commodity Contracts; California Multiple Award Schedule (CMAS); State Price Schedules (SPS), Master Rental Agreements (MRA), Western and Master Service Agreements (MSA).** Employees must also follow the **Purchasing Authority Manual** terms and conditions for commodities and the limit on service transactions of \$4,999.99 for non-emergency related services. For additional assistance with the purchasing practices and procedures of CAL FIRE, contact your local Forestry Logistics Officer (FLO) or your Regional Business Services Officer.

C. Purchasing Authority

Commodities:

The Department of General Services has delegated purchasing authority to CAL FIRE. This delegated authority is referred to as **Purchasing Authority**

The **Purchasing Authority** is administered by CAL FIRE Business Services Procurement. Copies of the current **Purchasing Authority** Terms and Conditions are available on the Department of General Services, Procurement Division website <http://www.pd.dgs.ca.gov/deleg/pamanual.htm>, from the Forestry Logistics Officers, Regional Business Services Officer or Sacramento Business Services.

Services:

The Department of General Services exempts purchases up to \$5,000 from bids and advertising when fair and reasonable are determined. CAL-Card use for **services** is permitted up to \$4,999.99 **when accompanied with completed Contractor Certification Clauses for Services Form CAL FIRE-20 and a Service Order CAL FIRE-93.**

PROHIBITED USES OF THE CARD

2677.5.8

(No. 5 May 2008)

Prohibited Use of the Card

- Cash Advances.
- Payment for outstanding or overdue invoices.
- Payment of interest penalties or late charges.
- Purchases exceeding your delegated limit.
- Splitting an order by making multiple purchase transactions to avoid exceeding the transaction limit.
- Travel or related expenses normally submitted on a Travel Expense Claim, such as lodging, meals, airfare, car rental, taxi, fuel, etc.
- Items on a formal DGS Purchase Order (PO).
- Items when freight charges exceed \$500.00 on the order.
- Pre-payment of commodities - the requested merchandise is to be shipped before the CAL-Card can be processed by the vendor.
- Purchases to replace lost/stolen/damaged personal items.
- All items listed in "**Prohibited Items for CAL-Card Use.**"
- All items listed on "**Prior Approval Items,**" until prior approval has been substantiated on form CAL FIRE-13 Prior Approval Form.

PURCHASING COMMODITIES

(No. 5 May 2008)

2677.5.9

A. General

When using the CAL-Card for payment, the **Cardholder** is to determine, **before purchase of a commodity**:

- A Payment Data Record (Std. 204) Form is on file with DAO or a new form is requested. If the Cardholder is unable to verify a Std. 204 is on file with DAO the vendor is required to complete the (Std. 204) form prior to purchase. (The CALSTARS Vendor List is posted on the CAL FIRE Intranet, which is updated weekly.)
- **If the commodity purchase is over \$5,000.00 a Purchasing Authority Purchase Order (STD-65) must be completed.**
- **If purchasing from a Leveraged Purchasing Agreements (LPA) regardless of the dollar amount a Purchasing Authority Purchase Order (STD-65) must be completed.**
- Bids are secured for purchases of \$5,000.00 or above.
- A **CAL-Card Prior Approval Form (CAL FIRE-13)** is completed by the cardholder for all prior approval items.
- **A Contract Award Report (Std. 16) is completed if the commodity purchase is over \$5,000.00.**
- Vendors are informed that payment is for item shipped/received only. If partial shipments are made, the vendor may only charge CAL FIRE for that portion shipped/received.
- The cardholder should inquire about discounts on purchases using CAL-Card.
- A Monthly Log (CC-2) is maintained when using the CAL-Card. When using the CAL-Card a monthly log must be maintained.

B. Over the Counter

When the Cardholder makes an over the counter purchase, they will present the CAL-Card to the vendor, who will prepare a detailed charge slip. Some vendors, when making an over the counter transaction, may provide an itemized invoice in addition to or in lieu of a detailed charge slip.

Review the charge slip/invoice for accuracy before signing it. Be sure the charge slip/invoice has a noun description of the item(s) purchased. If the vendor does not provide a complete description, the Cardholder is to write a detailed description of the item(s) purchased on the charge slip/invoice.

Log the purchase on the monthly log and file charge slip/invoice with the other documents for that billing cycle in a pending file.

C. Over the Telephone/Fax

Cardholder may, after calling vendors to check on prices, availability of merchandise and whether a Std. 204 is on file, place an order over the telephone/fax by providing their:

- Name (as it appears on the card).
- CAL-Card Number
- Expiration Date

If the merchandise is to be picked up from the vendor, the charge slip/itemized invoice including unit price should be obtained from the vendor at the time of pickup. If the merchandise is to be shipped by the vendor, the Cardholder is to give the vendor complete shipping instructions as follows:

- Include charge slip/invoice with merchandise.
- Shipping address and the time of day when deliveries are received.
- For freight charge of \$50.00 and over, request documentation of actual freight charges paid by the vendor.
- If freight is \$500.00 or more, the CAL-Card cannot be used to pay for freight.
- STD 65 must be completed for purchased greater than \$5000.00.

Log the purchase in the monthly log. When merchandise is received, file charge slip/invoice with the other documents for that billing cycle in the pending file.

D. Purchasing at an Incident

In addition to the **Purchasing Authority Purchase Order (STD-65)** the CAL-Card is considered an approved payment mechanism for the purchase of commodities. The CAL-Card is merely a purchasing tool. All purchase transactions made via the card must be subject to current laws and regulations in addition to the procurement guidelines of current delegations. Furthermore, compliance with the **Purchasing Authority Manual, the State Administrative Manual (SAM)**, departmental policy and procedures is required.

En route to/from the incident:

Cardholders purchasing en route to/from the incident will be required to maintain all of the necessary supporting documents as outlined in the CAL-Card Handbook (Itemized charge slips and /or invoices, and log of transaction). Restaurant meals may be purchased only if the meals are for a group (such as a strike team leader purchasing meals for the team members) of 3 or more. The charge slip and/or invoice should indicate "going fire" or "going incident" and have a list of names attached of the people who were fed. If the card is used to pay for motel charges for the incident, a motel roster is still required. A group of 3 or more is required for motel purchases also.

NOTE: CAL-Card cannot be used to purchase meals and lodging solely for the cardholder.

In order to qualify for payment a gratuity must be assessed and added to the bill by the restaurant, not offered to or added in by the purchaser.

Group of firefighters on an incident go into the restaurant, the restaurant has a policy that they automatically include gratuity when serving groups, your bill comes and there is an assessed gratuity of 15%. This is an allowable charge and can be paid.

At the incident:

Cardholder will submit a "copy" of the itemized charge slip, credit card receipt and/or invoice, and the cardholders log to the incident finance section prior to leaving the incident. The cardholder must also indicate their name, work location, and contact phone number on the log. **CAUTION:** Due to the sensitive nature of credit card account number, the cardholder must cross-out the CAL-Card Account number and expiration date from all documents before submitting copies to the incident finance section.

Copies of CAL-Card documents are left behind with the incident finance section to satisfy the need for cost estimating and cost sharing information. It is important to note that any cardholder purchasing for an incident will retain all the original documents for subsequent processing by the cardholders upon receipt of the cardholder's monthly statement. Finance Section Chiefs as well as individual cardholders who are purchasing on an incident must be aware that a processing work load is being generated for the cardholder and the cardholder's unit finance person as a result of the purchases being made by the cardholder especially when the cardholder is from another unit other than the fire unit.

Cardholder will submit the **original** charge slip/invoice with the SOA using normal procedures. Cardholder's Unit Finance will provide a courtesy copy of the charge slip/invoice, SOA and Corporate Account Summary as necessary to comply with normal procedures.

PURCHASING SERVICES

2677.5.10

(No. 5 May 2008)

General

When using the CAL-Card for payment, the Cardholder is to determine, **before payment of a service**, that:

- A Payment Data Record (Std. 204) form is already on file with DAO or a new one is requested. If the Cardholder is unable to verify a Std. 204 is on file with DAO the vendor is required to complete the (Std. 204) form prior to purchase. (The CALSTARS Vendor List is posted on the CAL FIRE Intranet, which is updated weekly.)
- A Contractor Certification Clauses for Services form (CAL FIRE-20). A CAL-Card Prior Approval Form (CAL FIRE-13) is completed by the cardholder for all prior approval items.
- The cardholder should inquire about discounts on services when using the CAL-Card.
- When using the CAL-Card a monthly log must be maintained
- **NEVER USE THE CAL-CARD FOR SERVICES OVER \$4,999.99. For a non-emergency related service over \$5,000.00 submit a Contract/Interagency Request (CAL FIRE-301) to the CAL FIRE Contracts Office.**

Typical Services allowed are:

- Training when payment is made at the time of training. (No advance payments allowed)
- Office machine repair (only those with no maintenance agreement in place)
- Dry cleaning
- Equipment rental
- Building maintenance and repair such as drain clogging, carpet cleaning, etc.
- Equipment service and repair such as washers, dryers, refrigerators, etc.

Specialized Non-Commodity and Non-Service payments allowed such as:

- Utilities

Services for which CAL-Card cannot be used:

- Repetitive services (more than once per quarter where a **CAL FIRE 301 Contract/Interagency Request** would be required)
- No advance payments
- No consultant services
- Nothing with a Master Service or Rental Agreement
- Per Diem – **Consult the Travel Expense Claim Per Diem Program.**
- Vehicle Rental – **Consult the Business Travel Account Program.**
- No **Contract/Interagency Request (CAL FIRE-301)** Agreement items

Purchasing at an incident

The CAL-Card is considered an approved payment mechanism for the purchase of services. There is no dollar cap/maximum amount for services during a declared emergency incident. The CAL-Card is merely a purchasing tool. All purchase transactions made via the card are subject to current laws and regulations. Furthermore, compliance with **Purchasing Authority Manual (PAM)**, the State Administrative Manual (SAM), the State Contracting Manual (SCM) and departmental policy and procedures is required.

An Emergency Use Invoice Form CAL FIRE-93 is required for services procured at an emergency incident. The CAL FIRE-93 is used for all items other than hired equipment, emergency aircraft, or goods. Use would include but not be limited to the following: motels, facility rental, local government resources, portapotties, rental of equipment other than hired equipment (equipment not listed in the Rate Book) chainsaw repair, canopy rental, table or chair rental, computer rental, copier rental, etc. The CAL FIRE-93 cannot be used for any services relating to the handling/removal of hazardous waste materials.

At the incident:

- Cardholder will submit a “copy” of the **(CAL FIRE-93) Service Order and a (CAL FIRE-20) Contractor Certification Clauses for Services**, an itemized charge slip, credit card receipt and/or invoice, and the cardholders log to the incident finance section, prior to leaving the incident. The cardholder must also indicate their name, work location, and contact phone number on the log. **CAUTION:** Due to the sensitive nature of the credit card account number, the cardholder must cross-out the CAL-Card Account number and expiration date from all documents before submitting copies to the incident finance section.

Copies of CAL-Card documents are left behind with the incident finance section to satisfy the need for cost estimating and cost sharing information. **It is important to note that any cardholder purchasing for an incident will retain all the original documents for subsequent processing by the cardholder upon receipt of the cardholder's monthly statement.** Finance Section Chiefs as well as individual cardholders who are purchasing on an incident must be aware that a processing workload is being generated for the cardholder and the cardholder's unit finance person as a result of the purchases being made by the cardholder, especially when the cardholder is from a unit other than the fire unit.

Cardholder will submit the original charge slip/invoice with the SOA using normal procedures. Cardholder's Unit Finance will provide a courtesy copy of the charge slip/invoice.

LAW ENFORCEMENT USE OF CAL-CARD

2677.5.10.1

(No.20 JULY 2010)

Use of CAL-Card for travel expenses for Law Enforcement employees will comply with one of the three following procedures determined by the type of investigative demands:

- **Fire Investigation** – Any Law Enforcement staff conducting a fire investigation will need to have meal, motel, and any other charges or expenses paid through the finance unit administrating the fire or the Incident Command Team administering the incident. Investigation charges should be billed to the incident number being investigated. This will generally be considered an 00900 charge.
- **Non-Fire Investigations involving groups of 3 or more** – Any Law Enforcement staff conducting a non-fire investigation can use CAL-Card for lodging and food with a group of three or more staff who are assigned to the associated investigation. Purchases will require the certified purchaser to follow all procurement rules and procedures. Costs must be coded to the Unit's base budget or Office of State Fire Marshall, whichever one applies.
- **On going investigation work for individual investigators** – CAL-Card use is not permissible for any travel expenses. A travel advance should be used to cover expected needs for the month for Law Enforcement staff traveling with 2 or less staff. The investigator can also pay for the charges and submit a travel expense claim at the end of each month to recoup expenses.

TRANSACTION DECLINE AND REFERRAL

2677.5.11

(No. 5 May 2008)

Transaction Decline and Referral

Occasionally a vendor will receive a “Decline” response from CAL-Card, after attempting to put through a transaction. This indicates to the vendor that the transaction will not be accepted by CAL-Card. In these cases, the purchase must be made through some other procurement method. The Cardholder may determine the reason for the decline by calling 1-800-344-5696 and giving the CAL-Card:

- the Cardholder’s account number,
- total transaction amount of the decline, and
- the date the decline occurred.

Verify with the vendor that response is in fact a “Decline” and not a “Referral”. After determining the reason for the “Decline”, it may be resolved by the CAL-Card, or it may be necessary to call the Unit CAL-Card Coordinator and/or the CAL FIRE/CAL-Card Departmental Coordinator for further assistance. Some vendors may have internal limits that will cause a decline.

For some transactions, a vendor may receive a prompt from VISA known as a “Referral Authorization” (a.k.a. “Referral”), which is a request for more information. Banks constantly monitor card use for potential fraudulent activity, thus a referral can occur if a card exceeds preset parameters such as a high number of daily transactions or a single transaction for a high dollar amount.

Note: A Referral is not a decline. It is simply a request, for additional information from the Cardholder. **Information you should have on hand in the event you encounter a referral are your Office Dollar Limit, 30-Day Spending Limit, Complete address including the zip code where your Statement of Account is mailed and the name of your Approving Official.** The purchase can still be made after the vendor gets bank authorization.

MONTHLY LOG

2677.5.12

(No. 5 May 2008)

A. Monthly Log (CC-2)

Cardholders are to keep a monthly log of all their CAL-Card purchases. The monthly log is the Cardholders diary. It must be kept up on a daily or individual transaction basis. This log supports your purchases and provides audit information such as alternate bids and purchasing authorization (**Purchasing Authority**, etc.). It's also important to use this log, when the SOA is received, to verify that charges match (SOA vs. the actual charge slip/invoice). There may be times when the items on a particular monthly log do not appear on the corresponding monthly SOA. In those cases, a photocopy of the monthly log may be used to match to the corresponding monthly SOA. Line out the transactions that do not apply to the specific SOA.

B. Guide Card for Monthly Log Form

The following comments match to the corresponding numbers on the Monthly Log form:

1. Enter the month and year transactions made.
2. Page numbering block.
3. Cardholder name.
4. Cardholder's Index Number/Level 4 Number/Project Name/etc.
5. Location of Cardholder's office, i.e. MEU HQ, Willits.
6. Date of the Statement of Account sent from CAL-Card.
7. Date of purchase transaction as indicated on charge slip/invoice.
8. Item(s) purchased, use noun such as "lumber" or "auto parts".
9. Business name of vendor, i.e. "Office Depot".
10. Index, Object, PCA. For split coded items indicate dollar amount for each code.
11. Total amount of purchase including all taxes, shipping, set up, etc.
12. Enter the appropriate number for purchasing authorization, i.e. **Purchasing Authority** (not needed if subtotal of commodities is less than \$100), CMAS or other contract number.

13. Enter the charge slip/invoice number from purchase. Provide vendor business name, contact person and amount of alternate price quotes/bids.
14. CALSTARS assigned vendor number. Area code and phone number of vendor. Check appropriate box regarding business size, S for certified small business and N for all others. Provide Disabled/Veteran status. If this item is or will be disputed, check box.
15. Note that item is disputed.

RECEIPT/RETURN OF COMMODITIES

2677.5.13

(No. 5 May 2008)

A. Receipt of Commodities

Different methods may be used for documenting the receipt of merchandise such as a log book, or a signature on the packing slip, charge slip/invoice. If the commodity is an accountable, recordable item, follow Property guidelines found in 2800 section of Material Management Handbook.

If an employee, other than the Cardholder, is to pick up the order, it is best to determine if the vendor agrees with this procedure **before** sending someone else to pick up the merchandise. If the vendor allows this practice, that employee is to **sign** the charge slip and or invoice **for the Cardholder**, for example: "John Doe for Mary Smith".

If a person other than the Cardholder will actually receive the shipped merchandise, that person must sign for the receipt of the merchandise.

If the Cardholder has designated a **shipping/receiving location**, the **staff at the location is to be notified** and sent the following delivery instructions:

- A detailed listing of items ordered and vendor name (i.e. MRT).
- Indicate that the merchandise was ordered with a CAL-Card.
- Indicate where and to whom the merchandise is to be delivered.
- Request the receiving location verify merchandise received, sign certificate of receipt and notify Cardholder.
- Forward original charge slip/invoice, packing slip and supporting documents to Cardholder.

B. Purchases Returned for Credit

The Cardholder is responsible for obtaining a "credit" invoice memo or VISA "credit" charge slip when merchandise, purchased with the CAL-Card, is returned to the vendor for credit. The amount received for returned merchandise is to be credited to the Cardholder's CAL-Card account. **Cash refunds are prohibited.**

Note: Credits obtained for **non-VISA purchases** shall not be applied, by the

Cardholder or vendor, to the CAL-Card account.

1. Over the Counter Returns for Credit

The Cardholder is to:

- Indicate on the monthly log that a credit is requested.
- Return the item to the vendor and present their CAL-Card and a copy of the charge slip and or invoice.
- Obtain a credit invoice memo or charge slip with an imprint of the CAL-Card.
- Verify that the total credit is correct.
- Sign the credit invoice memo or charge slip.

If someone other than the Cardholder returns the merchandise, that person shall sign his or her name for the Cardholder, for example, “John Doe for Mary Smith”.

2. Over the Telephone/Fax Returns for Credit

The Cardholder is to:

- Call the vendor to inquire how items are returned for credit and begin the return for credit process according to the vendor’s procedures.
- Request the vendor send a detailed copy of the credit invoice memo directly to the Cardholder’s mailing address.
- Return the item(s) according to the vendor’s procedures.
- Attach the detailed copy of the credit invoice memo, record in the monthly log and file with the other CAL-Card documents for that billing cycle in the pending file.

3. At an incident Return for Credit

Cardholder will follow returns for credit guidelines.

Cardholder submits a **copy** of the itemized charge slip/invoice and a **copy** of the credit charge slip/invoice, along with coding, to the incident finance section. **DO NOT USE FELT TIP PENS IF CODING ON THE INVOICE.**

Optional: The cardholder may also submit a copy of the monthly log for use as backup to the “Recap of Daily Cost Share Agreement” (FC-176).

CAUTION: Cardholder will cross-out the CAL-Card account number and expiration date from all documents before submitting a copy to the incident finance section.

Cardholder will submit the original charge slip/invoice and the original credit charge slip/invoice with the SOA using normal procedures. Cardholder's Unit Finance will provide a courtesy copy of the charge slip/invoice, credit charge slip/invoice, SOA and RO60 as necessary to comply with normal procedures.

CARDHOLDER PAYMENT RESPONSIBILITIES

2677.5.14

(No. 5 May 2008)

Cardholder Responsibilities

In order to meet the separation of duties criteria, the Cardholder and the Approver cannot be the same person.

Each payment cycle, the cardholder receives a Statement of Account (SOA) from the bank. The SOA is available on AccessOnline the day after the billing cycle closes. The SOA will also be mailed to the Cardholder within 5 – 7 business days. If there are no transactions during a billing cycle, the Cardholder will not receive a SOA.

Cardholders are responsible to:

- Maintain a monthly file of transaction documents.
- Reconcile the monthly SOA by matching each charge on the statement to the supporting documents for that item.
- Complete posting tag(s). (At the Units discretion)
- Dispute any charges that do not match the transaction documents. This may be done by contacting customer service, going onto AccessOnline and completing an online dispute or filling out a Cardholder Statement of Questionable Item (CSQI) form.
- Assemble, as a package, the SOA, posting tag(s)/monthly log, original invoices, freight bills, **Std. 204's**, copy of CSQI form, **Contractor Certification Clauses for Services (CAL FIRE-20)**, **Service Order (CAL FIRE-93)**, **CAL-Card Prior Approval Form (CAL FIRE-13)**, etc.
- Review the package for completeness.
- Certify on the first page of the SOA by signature.
- Submit the completed package to their Approver immediately.
- Resolve all disputes with the bank.

How to Reconcile the Statement of Account (SOA)

The Cardholder is to compare the items on the SOA (in the order listed) with the monthly log and supporting purchase documents from their file. If the item and the support documents **agree**, match the item by putting the documents behind the SOA.

The following conditions should be considered by the Cardholder when matching:

- SOA and monthly log entries should match.
- If an item and the support documents **do not agree**, research the item with the vendor. If the item is to be disputed, write "Disputed" on the SOA line item and follow the procedures for disputing
- The reconciliation and certification of SOA should be performed by the Cardholder of record for that account. The cardholder's Approver, Unit Coordinator or Billing Official can reconcile and certify the SOA, in the absence of the Cardholder.

The following items on the SOA are exceptions which do not have to be matched or disputed but do require processing:

- **Debits and Credits** - If an item has a debit and credit for the same vendor and amount and you don't have backup for either, just circle the dollar amount and note that they offset each other.
- **Adjustments:** A transaction item with a "PC" code between the purchase date and the processing date indicates it's an adjusting entry by the bank to clear your account. This does not mean the transaction is resolved, but that the bank is researching the dispute.
 - Do not take the credit or debit.
 - Circle "PC" and write the word "Adjustment" by the amount.

Unauthorized Charges

If an unauthorized charge(s) appears on the SOA, call U.S. Bank at **(800) 344-5696** immediately. Your card will be "blocked".

- Research the facts of the item (price, date, vendor, etc.). If the card was lost, stolen or the number was fraudulently used, follow the procedures for "Unauthorized Charges" and/or "Lost, Stolen or Defective Cards".
- Write "Disputed" on the "Description Line" of the item on the SOA, record on monthly log and complete the dispute process.

Complete Posting Tag (See CC-3 or CC-4) (In some unit's Cardholder does not fill out)

A CAL-Card Posting Tag is required for all CAL-Card Statements. For multiple purchases to the same vendor with the same coding, collapse the information and list on the posting tag as one entry. If more than one line of coding is required for a purchase transaction or multiple transactions to the same vendor, use the extended posting tag.

Note: See the [Accounting Procedures 3600 Handbook](#) for additional information.

Directions for completing Posting Tag:

FY - Fiscal year

STATEMENT DATE - Date of the statement

TC - DAO USE ONLY

REF DOC NO - The Unit Finance assigned CAL-Card document number, 3CC7G001 (Cardholder leaves blank)

VENDOR NO - Six digit vendor and two digit suffix number

RP - DAO USE ONLY

VENDOR INVOICE - Use the CAL-Card R060 invoice number (Cardholder leaves blank)

INDEX - Location to be charged

OBJECT CODE - Appropriate CALSTARS object code

PCA - Appropriate CALSTARS PCA code

AMOUNT - Amount to be charged to each line of coding

INCIDENT NO / COMMENTS - Use for ten digit Incident Number when necessary

S/B - For entering the Small Business information

D/V - For entering disabled/veteran information

Sign, date and enter phone number on the bottom of the posting tag.

PROCESSING DISPUTES AND CSQI FORMS

2677.5.15

(No. 5 May 2008)

All disputes” are to be **resolved promptly** between the Cardholder and the Vendor. Cardholders have **60 days** to dispute an item from the Statement of Account (SOA) date - otherwise, the transaction is treated as an authorized purchase and the department is responsible for payment even if it is an invalid charge.

There are three ways to file a dispute:

- Complete the “Cardholder Statement of Questioned Items” - CC-11 (CSQI) form for each disputed item - check the numbered situation that applies and take the indicated action.
- Contact Customer Services to complete the CSQI over the telephone.
- Complete the dispute process in AccessOnline.

For each disputed item:

- Annotate the items being disputed on the backside of SOA.
- Attach one copy of the CSQI form behind the SOA in the order the item is listed. Keep one copy in your file for follow-up.

CARDHOLDER PACKAGING THE STATEMENT OF ACCOUNT (SOA)

2677.5.16

(No. 5 May 2008)

The SOA is used to match charges for purchases. VISA charge slips/invoices and vendor data records are support documentation to charge transactions. All support documentation will be kept in a pending file to facilitate reconciliation.

After reconciling, the Cardholder completes posting tag(s), signs the first page of the SOA certifying authorization of all transactions. The charge slip/invoices and all related support documentation are assembled and attached to the SOA in the order they appear. The complete package is given to the Approver.

Cardholders must deliver the completed package immediately to the Approver in a sealed envelope marked CAL-Card.

APPROVER PAYMENT RESPONSIBILITIES

2677.5.17

(No. 5 May 2008)

In order to meet the separation of duties criteria, the Approver and the Unit Finance cannot be the same person.

The Approver will:

- Review each Cardholder’s SOA package for:

Appropriateness - items purchased are allowable under the CAL-Card program.

Completeness - backup documents are attached and any questions are either resolved or disputed.

Purchases - merchandise does not exceed the maximum dollar limit authorized.

Totals - SOA, posting tag(s) and invoice/charge slips agree.

CALSTARS coding - is accurate and legible.
Signature of the Cardholder – first page of the SOA.

Note: The Approver is to keep track of each Cardholder's disputed items and ensure that the disputes are resolved.

- Approve by signing the authorization block on the front of the SOA. Print your name under your signature.

APPROVER PROCESSING OF THE SOA PACKAGE **2677.5.18** (No. 5 May 2008)

Approvers process the Cardholder SOA as soon as possible after receipt from the Cardholder.

Deliver the signed package to Unit Finance in a sealed envelope marked CAL-Card. Unit determines the date package must be received by Finance.

If, because of travel or extended leave, an Approver is not available for approval and signature at the time statements are due, arrangements are to be made for such activity to be handled by another Approver so that timely processing and prompt payment is accomplished. If a Cardholder's SOA is delayed, the Approver shall submit the remaining statements on time to Unit Finance. The delayed statements are to be expedited to Unit Finance as soon as possible.

The Cardholder and Approver may continue to use the VISA Card as long as the packages are properly prepared and submitted on a timely basis. **If an Approver repeatedly sends packages in late or packages are improperly prepared, use of the VISA Card(s) will be revoked.**

ALTERNATE SIGNATURES ON CARDHOLDER SOA

The State Controller's Office recognizes that because of the nature of services Department of Forestry and Fire Protection provides, it is sometimes difficult to have cardholders and/or approvers review and approve CAL-Card payments in a timely manner.

As a result, in those situations where the cardholder or approver is away from the office tending to an emergency, as defined in Government Code 8558, **it would be acceptable to have alternate signature on the statement of account.** However, **the statement of account must indicate the alternate signature is for the cardholder/approver.** An example of the alternate signature would read *John Doe for Jane Doe.*

The individual providing the alternate signature must review all supporting documentation to justify the CAL-Card purchases. A signed certification must accompany the claim schedule and statement of account submitted for payment. This certification must include the following statement.

To the best of my knowledge, documentation supports the CAL-Card purchase identified in the statement of account. In addition, *[insert cardholder or approver name]* was not available to approve CAL-Card purchases because he/she was tending *[identify the specific emergency]*.

UNIT FINANCE PAYMENT RESPONSIBILITIES

2677.5.19

(No. 5 May 2008)

In order to meet the separation of duties criteria, the Unit Finance and the Approving Official cannot be the same person.

Unit Finance is responsible to:

- Assign CAL-Card document number, i.e. 3CC7G001.
- Consolidate posting tags for like vendors and redo as necessary (see CC-3 or CC-4).
- Audit Cardholder's SOA.
- Verify SOA packages are complete, all supporting documents are attached and purchases are appropriate.
- Send courtesy copies of charge slip/receipt and posting tag for charges made to other units.

UNIT FINANCE PACKAGING

2677.5.20

(No. 5 May 2008)

Unit Finance is responsible to:

- Assemble and attach all Cardholder SOA packages in matching order to the Corporate Account Summary.
- Approve/sign Corporate Account Summary.
- Send Finance package of originals and one copy to DAO.
- Make necessary copies (original + 1 for Sacramento office and copies as necessary).

Original Package: Corporate Account Summary
SOA (Cardholder Statement of Account) package
Orig. charge slips/invoices

All other related documents when necessary; such as Std. 204, CAL FIRE-13, CAL FIRE-20, NIA, etc.

Deliver the complete Finance package to DAO in a separate sealed envelope marked CAL-Card. Package must be **received by DAO on or before the 16th each month**. During declared fire season (approximately 25 days from the statement date), an additional 20 days are allotted for unit finance to process the package, make the due date to DAO approximately the 5th.

DEPARTMENTAL ACCOUNTING OFFICE (DAO)

PAYMENT RESPONSIBILITIES

2677.5.21

(No. 5 May 2008)

DAO is responsible each month to:

- Audit the CAL-Card packages submitted by Unit Finance.
- Facilitate the resolution of non-reconciling items.
- Submit claim schedules to the State Controller's Office by the 21st (approximately 30 days) of each month, for prompt payment to U.S. Bank as outlined in the payment terms of the Master Service Agreement. During declared fire season claim schedules are due to SCO by the 10th (approximately 10 days).

Please note: DAO will return Unit Finance packages that were not submitted in accordance with instructions outlined in these procedures.

YEAR-END PROCESS

2677.5.22

(No. 5 May 2008)

Charges should be coded to the fiscal year of purchase.

When a SOA includes charges from more than one fiscal year, a separate package must be completed for each fiscal year. This is a common occurrence at years end.

Refer to year-end procedures in the [3600 Accounting Handbook](#), especially for the process of how to accrue CAL-Card transactions at the end of the fiscal year.

STATEMENTS, REPORTS AND RECORD RETENTION

2677.5.23

(No. 5 May 2008)

A. Monthly Bank Statements and Reports

U.S. Bank mails out the Statement of accounts to all Cardholders and Corporate Account Summary after the 22nd of each month. The bank statements and reports are:

1. **Statement of Account (SOA)** available only on the 23rd and mailed directly to the Cardholder. Received around the 28th of the month.

2. **Corporate Account Summary** mailed to the Unit Finance. Received after the SOA.
3. **No Statement of Account.** If a Cardholder did not have any account activity during the billing cycle, an SOA will not be generated for that Cardholder.

B. Records Retention

Cardholders and Approvers are required to maintain records of their CAL-Card charge transactions, purchase documents, monthly logs, Cardholder Statement of Questionable Items (CSQI) form and reconciliation.

1. Cardholder and Approver - At least one copy of the following is retained for current plus two years:
 - All documents to justify the purchase, including the monthly log. Even though some of these copies are not required as attachments to the SOA, the records are still required and are to be retained.
 - SOA and support documentation for each billing cycle that has charge transactions.
 - Disputed items and all related documents.
2. All Unit finance records, under the Special Delegation are required to be retained and to be made available as a Public Records Request*, or to an audit team or appropriate staff from CAL FIRE, U.S. Bank, or DGS. Although under certain circumstances other documents may also be required, it is the responsibility of the Unit Finance to maintain copies of the following purchasing documents, in an auditable file, for current year plus the two prior years:
 - Copy of packaged documents sent to DAO
 - SOA (including all CSQI forms)
 - Copy of detailed charge slip/invoice, for each transaction including any necessary approval form, i.e., PIA Waiver, **CAL FIRE-13** or **CAL FIRE-93**.
 - Documented receipt of the merchandise by the actual receiver (each transaction)
 - Disputed Items (all forms, memos, resolutions, etc.)
 - Posting Tags

***Note:** IVISA Card account numbers are “Confidential Records” and are exempt from public disclosure, per Government Code Section 6254 -6255. The VISA Card account numbers **are to be removed or made completely illegible** from all documents **before** the information is made available as a Public Records Request.

(see next section)

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(see Forms or Forms Samples)