

## **BANK ACCOUNTS OUTSIDE OF STATE TREASURY SYSTEM**

**3601**

(No.137 September 2014)

Purpose: To establish procedures for separation of state funds and the reporting procedures.

Reference/Authority: SAM 7930, 7975, 8002, 19462, 19463  
Government Code 16520-16522

### **NOTE: FOR PROCEDURES FOR DEPOSITING STATE FUNDS COLLECTED FOR STATE OPERATIONS, REFER TO ACCOUNTING HANDBOOK 3630**

Forms/Related Documents

STD. 445 – Report of Accounts Outside the State Treasury – Report 14

## **PROTECTION OF STATE FUNDS**

**3601.1**

(No.137 September 2014)

By law and regulation all funds of State agencies must be properly accounted for, reported, and protected from co-mingling with any monies that do not belong to the State.

Funds of the Department of Forestry and Fire Protection (CAL FIRE) must be handled in accordance with the State Administrative Manual (SAM) Sections 8002 and Sections 19462-19463. Funds of CAL FIRE must be handled and reported in accordance with the Department's written policies and approved by the managers responsible for the activities that generate or manage the funds.

## **EMPLOYEE ACTIVITIES OUTSIDE OF THE DEPARTMENT'S MISSION**

**3601.2**

(No.137 September 2014)

Employee activities that are not part of the Department's mission must not be attributed to the Department. Charity fund raisers or other such group activity may not be attributed to the Department or use the name of the Department unless written pre-approval is provided by the Assistant Deputy Director and Deputy Director, Management Services, and final approval by the Director.

Employees must be especially careful when fund raising activities are carried out on State property or at the workplace, whether on duty or off duty. Such activities must be reported to Division managers during the planning stage for permission to conduct such activity on State property or workplace and to ensure that it does not interfere with Department official business or bring discredit to the Department.

Lottery pools and sports betting pools are not allowed on State property in any case.

## **EMPLOYEE FUNDS THAT ARE NOT STATE FUNDS**

**3601.3**

(No.137 September 2014)

If any employee or group of employees intends to collect or distribute funds that are not official business of the Department, great care must be taken to keep the monies separate from the Department funds and not identified with the Department in any way. Any reports or records of such charity funds must not use the name of the Department or the State of California.

Any non-State funds, such as charity donations, may not be comingled with any Department funds or located anywhere where Department funds are kept (such as the cashier's office or a Department owned safe).

Any such funds may not be deposited in any Department controlled account of any financial institution. If any account for depositing donated funds is set up in a financial institution such as a bank or credit union, the account may not use any part of the Department's name nor the State of California. Such accounts may not use the account names or numbers, fund names or numbers, or tax numbers used by the Department of Forestry and Fire Protection.

## **ESTABLISH A NEW BANK ACCOUNT**

**3601.4**

(No.137 September 2014)

If an account is approved by the Director, a formal request must be sent to the Department of Finance per instructions in SAM 8002 before an account is created at a financial institution.

## **REPORT OF ACCOUNTS**

**3601.5**

(No.137 September 2014)

Departments must submit various financial reports during the fiscal year. For a calendar, refer to instructions in SAM 7930.

## **REPORT 14, REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY**

**3601.6**

(No.137 September 2014)

Bank Accounts shall be reviewed throughout the year. A Report 14 is prepared by the Departmental Accounting Office (DAO) Fund Accounting Unit and signed by the Director.

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