

DEPARTMENTAL ACCOUNTING OFFICE

3610

(No.114 January 2010)

The Departmental Accounting Office (DAO) is comprised of the following units:

- Accounts Payable/CalCard
- Accounts Receivable
- Fund Accounting
- Labor Accounting
- Revolving Fund/Travel
- Emergency Response Billing Unit

A roster of the Accounting Office staff by Sub-Unit, name and phone number is located on the Accounting website or on the CAL FIRE Intranet website under phones and location.

ACCOUNTS PAYABLE/CalCard (916-654-4671)

3610.1

(No.114 January 2010)

The Accounts Payable/CalCard unit is responsible for performing complex and complicated accounting duties. Unit ensures that activities comply with requirements of State Administrative Manual, Department of General Services and the Accounting Procedures Handbook.

The function of this unit is to:

- Assist and advise departmental and field personnel with respect to the application and compliance of statewide rules, regulations and policies dealing with vendor invoice payments
- Encumber and schedule payments of contracts
- Pay vendor invoices
- Pay CalCard statements
- Establish CALSTARS vendor numbers
- Research vendor payments
- Process direct transfers
- Compute Interest penalty due to vendors

ACCOUNTS RECEIVABLE (916-653-2811)

3610.2

(No.114 January 2010)

The Accounts Receivable unit assists and advises departmental and field personnel with respect to the application and compliance of statewide rules, regulations, and policies dealing with accounts receivable contracts and grants.

The function of this unit is to:

- Receives and processes all receipts. Typical receipts include: Timber Operator's License fees, Professional Forester's License fees, Coins for conservation program, publication fees, collection of accounts receivable invoices, repayment of employee advances or receivables, training class fees, position certification, sales of bookstore materials, class schedule subscription sales, exam fees, fire extinguishing system license fees, renewal application fees, listing services fees, pyrotechnic license and renewal fees, fire retardant applicator license fees, pipeline operator fees, hydrostatic testing fees, reproduction of reports and photo fees.
- Reviews Report of Collections received from field units and distributes to appropriate Headquarters staff.
- Prepares invoices and posts into the accounting system as accounts receivable
- Ensure all invoices are supported by documentation. Typical areas include Schedule "A", resident rents, leases, in-camp products, State Fire Marshall (SFM) Training invoices, SFM Pipeline fees, SFM Pre-Fire Engineering licenses and fees.
- Receives and processes cash received in the department
- Processes refunds

FUND ACCOUNTING (916-653-8053)

3610.3

(No.114 January 2010)

The Fund Accounting unit is responsible for performing complex and complicated accounting duties. Unit ensures that activities comply with State Administrative Manual, the Uniform Code Manual and the Cal Fire Handbook.

Unit duties include:

- Preparation of quarterly and year-end financial statements
- Appropriations, reconciliations, Federal Fund reporting, revenue clearance, cash distribution and tax disbursements
- Bond accounting, fiscal control reconciliation and reporting, capital outlay projects
- Establishment and maintenance of accounts and financial records
- Prepares and issues annual Chart of Accounts
- Distributes CALSTARS reports.
- Audits Petty Cash and FC-42's payments.
- Prepares procedures for the Cal Fire Handbook (Accounting)
- Prepares use and sales tax returns to Board of Equalization.
- Prepares letters to SCO for fiscal year charges
- Compiles FC-42 payments for W-2 information for paid call firefighters.

- Maintains CALSTARS table maintenance
- SPOC (single point of contact) for HFD and AFAS questions
- Created and modifies the HFD reports (via cadweb)
- Created and modifies the FAME system that supports the Claims unit.
- Created and modifies the Invoice system that supports the Accounts Receivable and ERBU unit.
- Reconciles the Bank Statement for 053 and 351 Accounts

LABOR ACCOUNTING (916-653-4266)

3610.4

(No.114 January 2010)

The Labor accounting unit is responsible for the time reporting of personal services including inputting labor JVs, JVs, unplanned OT and MRTs in CALSTARS. Labor Accounting also maintains the Employee Master file and signature cards for 053 and 351 bank accounts.

Unit duties include:

- Input Labor JVs (LDs), JVs and MRTs in CALSTARS.
- Maintains the Employee Master File.
- Maintains signature cards for 053 and 351 bank accounts.
- Undistributed labor (7000 index)

REVOLVING FUND/TRAVEL (916-653-7764)

3610.5

(No.114 January 2010)

The Revolving Fund/Travel claims unit ensures that the department complies with the requirements of the control agencies to perform revolving fund, travel claims audit, and practices as outlined in Department of Personnel Administration (DPA), State Administrative Manual (SAM), Accounting Procedures Handbook (APH), and other reference materials.

Unit duties include:

- Maintenance and accountability of Revolving Fund.
- Accounting duties related to California Automated Expense Reimbursement System (CalAters)
- Review/audit all CalAters claims
- Key and process all Revolving Fund checks for both travel and salary advances
- Prepare daily check registers for both checking accounts
- Key and process all General cash refunds
- Departmental CalAters Help Desk functions
- Prepare and process stop payment requests

- Reconcile Headquarters issued checks

EMERGENCY RESPONSE BILLING UNIT

3610.6

(No.114 January 2010)

The Emergency Response Billing Office is comprised of three units: The Emergency Response Billing unit, Payables unit, and Administrative Incident Support unit.

Unit duties include:

- Prepare documentation to support billing packages for mutual aid agreements with federal and local governments.
- Process billing from the E-Fund to federal and local governments for CAL FIRE's share of expenses.
- Review charges to E-Fund for legality and appropriateness
- Supports the Division of Management Services with personnel issues, budget tracking, and other issues
- E-Fund rate development
- Coordination of the Purchasing Specialist CAL Card (PURC) and Payment Process Technical Specialist (PPTS) programs.

UNIT DUTIES

(No.114 January 2010)

3610.7

| Tasks | Unit |
|--|---------------------------|
| 053 check stock | R/F – T |
| 351 check stock | R/F – T |
| Accounting Procedures Handbook | F/A |
| Bank Statement Reconciliation | F/A |
| CalAters | R/F - T |
| CAL-Card | Accounts Payable/CalCard |
| CALSTARS Reports | F/A |
| Cashier | A/R |
| Chart of Accounts | F/A |
| Contract Encumbrances | Accounts Payable/Cal Card |
| Contract Payments | Accounts Payable/CalCard |
| Departmental Policies | Chief – DAO |
| Diesel Tax (Board of Equalization tax returns) | F/A |
| Direct Transfers | Accounts Payable/CalCard |
| Employee Accounts Receivable | F/A |
| Employee Master File | L/A |
| Encumbrances set-ups | Accounts Payable/CalCard |
| Encumbrance payments | Accounts Payable/CalCard |
| FC-42's | F/A |
| FC-77 (CCC, CDC, CYA) | ERBU |
| Federal Grant Invoicing | A/R |
| General Services Charge Card Issuance | F/A |
| HFD reports | F/A |
| In-Camp Products | A/R |
| Incident Cost Recovery | ERBU |
| Interest payment calculations | Accounts Payable/CalCard |
| JVs | L/A |
| Labor JVs (LDs) | L/A |
| Master Rental Agreement payments | Special Projects |
| MRTs | L/A |
| Petty Cash | F/A |
| Purchase Estimates | Accounts Payable/CalCard |
| Purchase Estimates | Accounts Payable/CalCard |
| Radio vaults and Lease receivables | A/R |
| RC – cash clearance | F/A |
| RC – field offices | A/R |
| RC – Sac Headquarters | A/R |

| | |
|---|--------------------------|
| Reimbursement Contracts | A/R |
| Refunds | A/R |
| Relocation | R/F – T |
| Rental and Lease Payments | Accounts Payable/CalCard |
| Residence Contracts | A/R |
| Revolving Fund | R/F – T |
| Sales Tax (Board of Equalization tax returns) | F/A |
| Schedule A Invoicing | A/R |
| SFM Reimbursement Contracts Invoicing | A/R |
| STD. 65's | Accounts Payable/CalCard |
| Uniform Allowances – non Bargaining Unit 8 | Accounts Payable/CalCard |
| Use Tax (Board of Equalization tax returns) | F/A |
| Utility payments | Accounts Payable/CalCard |
| Vendor number assignment | Accounts Payable/CalCard |
| Vendor payment research | Accounts Payable/CalCard |
| Voyager gasoline | Accounts Payable/CalCard |
| W-2 information for FC-42's | F/A |
| Year-end statement preparation | F/A |

FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

[\(see next section\)](#)

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