

CALCard REQUIREMENTS

CALCard packages are facing increased scrutiny in all phases of the auditing process. The purpose of this guide is to go through every item that is reviewed in a CALCard package before submitting for payment. Some requirements may seem futile on their own, but they lend to the document package as a whole.

THE BASICS

- ♦ CALCard packages are due to Finance by the 5th of each month.
- ♦ Do not use red ink in any of your finance documentation. Blue ink is preferable, so original signatures can be identified as such.
- ♦ Do not block out your full account number on the Statement of Account. You should leave the last four digits visible.
- ♦ Any invoice for *GOODS* totaling \$100.00 or more must be stamped with the General Provisions statement and the date of the most recent revision (currently 6/8/10). Please do not stamp every invoice.
- ♦ Make sure you have accurate vendor numbers.
- ♦ The vendor numbers appear on the Intranet's Vendor Number Lookup.
- ♦ The name and address should match the name and "remit to" address on your invoice.
- ♦ The vendor number consists of twelve digits, which includes a two-digit suffix. You only need to identify the last eight digits (which include the suffix) on your monthly log.
- ♦ Check your math. If you split code a purchase, use a calculator. Make sure that the totals on the monthly log equal the total of the Statement of Account.
- ♦ Approving Officials must print their name (legibly) under their signature on the Statement of Account.
- ♦ CALCard is intended for in person transactions (can be used via telephone or internet) and the card should not be shared.
- ♦ Do not use CALCard to pay old invoices. The invoice date must be within 30 days of the date you are making payment.
- ♦ You cannot pay service charges, credit card fees or late payment penalties with CALCard. Make sure you examine the invoice for such items before committing the payment.
- ♦ Approvers should know that the State Controller considers an Approver equally responsible for the purchases made by the Cardholder. With this in mind, Approvers should exercise due diligence in their review and approval of a statement package.

RECEIVING GOODS AND SIGNATURES

- ♦ A certification of goods received is required for every CALCard package. There are two options, and only ONE is required for the entire CALCard package (not for each purchase):
 - ♦ **A declaration on the Statement of Account** "All items were received in good order", dated (with the date of Statement of Account) and *SIGNED* by the cardholder. This can be stamped (there are many pre-printed stamps throughout the Unit) or handwritten on the Statement of Account. The key component is the cardholder's *SIGNATURE*.
 - ♦ **Use of the STD 106 – Stock Received Report.** The form should show the date of the Statement of Account, the box checked to indicate "complete" and either "multiple vendors" or the name of the single vendor used. Include a statement in the body of the form "all items on the following invoice(s) have been received. The form must be *SIGNED* by the cardholder.
- ♦ If a vendor's invoice includes a space for a "received" signature, it must be signed.
- ♦ If an invoice or receipt is stamped with the Unit's "All items were received ..." stamp, it must be signed by the cardholder or blocked out.

RECEIPTS AND INVOICES, IN GENERAL

- ♦ The State Controller requires original invoices.
- ♦ If an original invoice cannot be submitted, you must identify the reason *WHY* on the duplicate invoice.
- ♦ You must request a new invoice if the vendor invoices or ships the goods, but forgets to run the charge.

ATTACHING RECEIPTS

- ♦ Small or split receipts must be attached *securely* to a full sheet of paper. I have been spending a lot of time reattaching most of your receipts.
- ♦ If your receipt needs to be split (such as grocery store receipts) for space consideration, you need to attach each portion of the receipt so that they do not overlap the edges of the paper for copying consideration.
- ♦ Double faced adhesive is preferred (and available through Finance or the Service Center), rather than the old method of stapling for ease of copying.
- ♦ If you use a gluestick, make sure that it is not a temporary adhesive.
- ♦ If you should use tape, do not tape over any print on the receipt. The print ink often disappears under the tape.
- ♦ And in consideration of copying, please be sure that the *EDGES OF THE RECEIPT* are adhered to the paper. I can't tell you how many receipts have been jammed in the copier, and then reattached to the paper like a puzzle.
- ♦ Do not combine receipts from different purchases on one sheet of paper. Each purchase should stand alone.

PAID RECEIPTS

- ♦ Each purchase must be substantiated by a paid invoice or receipt. The State Controller defines this as such:
 - An invoice showing a reference to being “paid by credit card”, stamped or printed on the invoice.
 - Payment / credit amounts and \$0.00 total amount due
 - Charge slip attached
- ♦ If you have a charge and it is followed by a reversal or credit for the same amount, you must provide receipts for both transactions.

INVOICES / RECEIPTS MUST BE ITEMIZED

- ♦ The vendor should provide you with an original and itemized receipt or invoice. If a receipt lists parts numbers or unidentifiable abbreviations instead of a product title, you must provide a description written next to each line item on the invoice or receipt.
- ♦ A charge slip is not acceptable as the itemized receipt of invoice. Cardholders must watch this closely; this tends to occur frequently with small restaurants.

STATE PURPOSE / JUSTIFICATION OF PURCHASE

- ♦ Please note, this is not an option ... it is *MANDATORY* that the State purpose of each purchase be clearly identified.
- ♦ You must write a short statement on each invoice, not just on the Monthly Log. These justifications need to be clear and concise – *WHAT* is the item, *HOW* it is being used and *WHERE* it is being used, etc.

Examples:

Cleaning supplies for fire station maintenance

Rope rescue equipment for Santa Cruz County Fire emergency response

Tools for sharpening chainsaws used in training

STATE PURPOSE / JUSTIFICATION OF PURCHASE (contd)

- ◆ You can no longer use such statements as “materials for station projects” or “materials for training”. You will need to identify what the project is and how they’re being used.
- ◆ If you have purchased a tool, equipment or the like; you will also need to identify whether it is new or a replacement ... and *WHY* it had to be replaced.
- ◆ Subsistence purchases require the justification of a 24-hour facility, as well as the identification of the station by *NAME* (not number). If the subsistence is being purchased for an incident, the purchase will require the justification of a “going fire” and the incident name and number.

Examples:

Subsistence purchase to feed on-duty personnel at 24-hour facility – Belmont Station

Subsistence purchase to feed personnel assigned to “Going Fire”–XXX Fire –CACZU 001234

- ◆ If you purchase any item for a vehicle, the vehicle must be identified by the “X” number, license number or the radio number.

Examples:

Replaced broken workbox on U1732

Automotive parts to repair State vehicle 4X146

Replaced windshield #1092076

INCIDENT PURCHASING

- ◆ Restaurant meals need a roster (AO-341) with *ORIGINAL* signatures, restaurant name, date, incident and cardholder name. Request numbers should also be included.
- ◆ Lodging also requires the same roster, with the same necessities. You must also add room information for the employees on the roster. Once again *ORIGINAL* signatures are required.
- ◆ If you purchase “take out” food on an incident, a roster is not needed. You must identify the purchase as “Take Out Meals for a Going Fire”, the incident name and number.
- ◆ You can pay a gratuity or tip with CALCard that is assessed by the vendor. You must write the following statement on your receipt: “*Gratuity was assessed by the vendor and not offered by the purchaser*”

SHIPPING

- ◆ Remember to separate the shipping charges when coding on the Monthly Log. When a vendor charges more than \$50.00 for shipping, you must submit a separate freight voucher from the vendor to establish their assessment formula.
- ◆ Shipping charges of \$300.00 or more **cannot be paid on CALCard**. If you have a purchase in which you suspect the shipping may reach this amount, confirm with the vendor before committing to the purchase. Contact Finance or the FLO for assistance.

SUPPLEMENTAL DOCUMENTATION

CAL FIRE 93

- ◆ Any service requires the completion of this form. The “Paid by CALCard” box should be checked *YES*.
- ◆ A paid itemized invoice must be included.
- ◆ The service must be descriptive of the work performed.
- ◆ The Service Order must be signed by the vendor; you cannot use the statement “invoice in lieu of signature”

STD 65

- ◆ Any purchase that exceeds \$2499.99 and/or is made through a leveraged purchase agreement (i.e. state contract) must have a completed STD 65 attached. The “Paid by CALCard” box should be checked *YES*

SUPPLEMENTAL DOCUMENTATION (contd)

- ◆ There must be three different signatures on the STD 65, the receiver cannot be the same person who makes the purchase or approves the purchase.

STD 204

- ◆ When doing business with a new vendor, completion of this form is necessary **BEFORE** making the purchase.
- ◆ If the vendor checks the box as a corporation or partnership, they must provide their Federal Employer Identification Number.
- ◆ If the vendor is a **SOLE PROPRIETOR**, they must provide their **SOCIAL SECURITY NUMBER – NO EXCEPTIONS**.
- ◆ It is imperative that you review the completed 204 before leaving the business for the accuracy of the above information.

CAL FIRE 20

- ◆ Any service requires the completion and attachment of this form. You should **SUBMIT WITH YOUR PACKAGE AND** keep it on file, as it only needs to be completed once per **CALENDAR** year by the vendor, and make copies for any subsequent services.

CAL FIRE 720

- ◆ Any transaction of goods requires the completion and attachment of this form. You should **SUBMIT WITH YOUR PACKAGE AND** keep it on file, as it only needs to be completed once per **CALENDAR** year by the vendor, and make copies for any subsequent transactions.

MONTHLY LOG

- ◆ There are more than a few versions of the Monthly Log (CC-2) being used by cardholders.
- ◆ Example #1, which follows, is the original Word version found on the Intranet.
- ◆ Example #2 is the self-totaling Excel version. Unfortunately, it is not available on the Intranet. I can email the file to anyone who requests it.
- ◆ Please be sure that whatever version you're using, that it resembles one or the other of these two versions of the Monthly Log.
- ◆ All versions of the CC-2 ask for information that I've found is unnecessary, and these fields have been blocked out on the examples.
- ◆ The remaining fields are the truly necessary information needed to process a CALCard package. Please note that the State Purpose/Description remains on the form. It is needed on the form, as well as on the invoice.
- ◆ At the top of the CC-2, there are fields for the cardholder's name and location.
- ◆ The location is generally where all of the purchases are going to be charged to (your station, battalion or department budget).
- ◆ If you have made a purchase for a location other than the identified location, you will need to identify the alternate location in the State Purpose/Description field. This will prevent items being coded to budgets incorrectly.

MONTHLY LOG (contd)

EXAMPLE #1

STATEMENT DATE	PURCHASE DATE	DESCRIPTION OF PURCHASE	VENDOR NAME			CALSTARS CODING	TRANSACTION TOTAL
			VENDOR NO.				\$
		RECEIPT INVOICE NO. <small>Alternate bids</small>	VENDOR PHONE NO.				
CONTRACT/DEL.#		1)	SMALL BUSINESS	D/V	DISPUTED ITEM		
		2)	S <input type="checkbox"/> N <input type="checkbox"/>				

EXAMPLE #2

PURCHASE DATE	VENDOR	LINE #	VENDOR CODE #			
STATEMENT DATE	ALT BID #1	ALT BID #2	<input type="checkbox"/> SMALL BUSINESS	<input type="checkbox"/> DISABLED VETERAN		
CONTRACT/DEL.#	INVOICE #	STATE PURPOSE:				
F/Y	INDEX	OBJECT	PCA	AMOUNT	INCIDENT #	
TOTAL:				-		
DISPUTED ITEM:						

PROHIBITED / PRIOR APPROVAL ITEMS

- Please be mindful of the items on the lists that follow. Cardholders who ignore the guidelines and make such unauthorized purchases run the risk of having their card privileges suspended. As many cardholders can attest, the action (or inaction) of one can shut down entire managing accounts.
- Complete and obtain approval via the CALCard Prior Approval Form (CAL FIRE 13) prior to purchasing or receiving the goods or services. A list of departments and contacts can be found on the Intranet.

ITEMS REQUIRING PRIOR APPROVAL BEFORE PURCHASING

- Antennas (Radio, Station, Microwave, Mobile, & Duplexer)
- Binding Equipment
- Boats (all kinds)
- Concrete Mixer
- Drilling Machine, Paper (powered)
- Duplicating Machines
- File Cabinet / Filing Equipment
- Generators
- Hoist (all kinds)
- Lifts, Motor or Hydraulic
- Light Bars
- Mailing Machines (postage, shipping, scale, letter folding, label printing, collator, postal software, etc.)
- Material Handling Equipment, Powered
- Microfiche Equipment (Readers, Printers, etc.)
- Microwave Equipment (all kinds)
- Mobile Equipment (of any kind including: ATV's, riding lawn mowers, trailers, graders, cranes, earth loaders, etc.)
- Motor, Outboard Marine
- Modular Furniture
- Pallet Jack
- Paper Cutter (Industrial or Automatic Roll)
- Paper Shredder
- Photocopier (Category 4 and up)
- Pressure Washer
- Printing: Forms, Business Cards, etc.
- Pump
- Radio Equipment (all kinds)
- Satellite Equipment (all kinds)
- Screen, Acoustical
- Sirens (all kinds)
- Sprayer, Skid or Trailer Mounted
- Table Lift
- Telecommunication Equipment/System
- Telemetry Equipment (all kinds)
- Truck Lift (all kinds)
- Typesetting Equipment
- Vehicle (all kinds)

PROHIBITED ITEMS FOR CAL-CARD USE

- Airline Ticket
- Alcoholic Beverages
- Art Work
- Attaché or Brief Case
- Advance Payments Not Allowed
- Body Armour
- Breakroom Supplies
- Building Lease/Rental
- Bus Passes
- Computer Hardware (PCs, laptops, cameras, GPS, televisions, etc --- anything with USB.)
- Computer Software (programs, upgrades, etc.)
- Consultants
- Contract (Std. 2 Agreement)
- Data Management Equipment
- Digitizers EDP Equipment
- Fan, Portable
- Freight > \$300
- Ground Transportation (Bus, Rail passes, etc.)
- Heater, portable
- Instructor or Lecturer
- Lodging (*see footnote below*)
- Master Rental Agreements
- Master Service Agreements
- Meals, etc. (*see footnote below*)
- Membership Dues (individual professional type)
- Moving or Parking Violations
- Parking
- Prepaid Internet Service
- Printers
- Repetitive Services
- Service Over \$ 4,999.99
- State Contracts (*where stipulated in contract*)
- Telephone Cards / Pre-Paid Telephone Cards
- Tobacco Products
- Training (*advance payment*)
- Uniforms
- Vehicle Engines> \$1,000 Vehicle Accident Repair

* CAL-Card CANNOT be used for lodging/feeding purposes when LESS than three (3) individuals are en route/departing to/from an incident.