STATE OF CALIFORNIA
Budget Change Proposal - Cover Sheet
DF-46 (REV 03/25)

Fiscal Year	Business Unit Number	Department
2026-27	3360	California Energy Commission

Hyperion Budget Request Name	Relevant Program or Subprogram
3360-114-BCP-2026-MR	2380037 – Management and Support

Budget Request Title
Accounting and Human Resources Support

Budget Request Summary
The California Energy Commission (CEC) requests $1,103,000 from the Energy Resource Programs Account and 7.0 positions in fiscal year 2026-27 and ongoing to meet its statutory obligations in the areas of accounting and human resources.

Requires Legislation (submit required legislation with the BCP)	Code Section(s) to be Added/Amended/Repealed
☐ Trailer Bill Language ☐ Budget Bill Language ☒ N/A	Click or tap here to enter text.

Does this BCP contain information technology (IT) components? ☐ Yes ☒ No *If yes, departmental Chief Information Officer must sign.*	Department CIO	Date
	Click or tap here to enter text.	Click or tap to enter a date.

For IT requests, specify the project number, the most recent project approval document (FSR, SPR, S1BA, S2AA, S3SD, S4PRA), the approval date, and the total project cost.

Project No. Click or tap here to enter text.

Approval Date: Click or tap to enter a date.

Project Approval Document: Click or tap here to enter text.

Total Project Cost: Click or tap here to enter text.

If proposal affects another department, does other department concur with proposal? ☐ Yes ☐ No
Attach comments of affected department, signed and dated by the department director or designee.

Prepared By	Date	Reviewed By	Date
Harsh Thakar	5/14/2026	Damien Mimnaugh	5/14/2026
Department Director	**Date**	**Agency Secretary**	**Date**
Drew Bohan	5/14/2026	Sarah Keck	5/14/2026

Department of Finance Use Only

Additional Review: ☐ Capital Outlay ☐ ITCU ☐ FSCU ☐ OSAE ☐ Dept. of Technology

Principal Program Budget Analyst	Date submitted to the Legislature
Erin Carson	5/14/2026

A. Problem Statement

The CEC administrative core has been significantly understaffed over several years. This has resulted in audit findings that highlighted that a lack of resources is a key challenge for the CEC. The CEC's budget has grown significantly over several years in terms of new programs and statutory requirements, increased program (i.e., non-administrative) positions, baseline budget appropriations, new funds being added, and new state and federal reporting requirements. These new requirements have resulted in significant critical workload responsibilities for the core administrative units/offices supporting the program divisions within the CEC. The CEC completed a workload analysis and determined a resource gap of several positions in various areas. The CEC is requesting 6.0 positions in the Accounting Office and 1.0 position in the Human Resources Branch to manage the critical baseline workload.

In 2024, the California State Auditor issued a finding[1] regarding the CEC's Accounting Office incomplete bank reconciliations and delinquent financial statements. Similarly, the Department of Finance issued a subsequent finding[2] on the CEC's Accounting Office inability to complete year-end financial reporting accurately and timely. Both audits point to insufficient staffing as a major cause for the delays.

The Human Resources Office also continues to experience difficulties managing baseline workload due to resource constraints. The CEC's program portfolio has grown and has increased in staff. Currently, the CEC Human Resource Office supports over 900 permanent and limited-term positions across 17 offices and divisions. The department's growing headcount and increased requests are outpacing the personnel bandwidth, which has remained unchanged over several years. If left unaddressed and additional resources are not made available, this may cascade into project bottlenecks, delayed recruitment and hiring process, and employee burnout.

Resource History

(Dollars in thousands)

Program Budget	**PY - 4**	**PY - 3**	**PY - 2**	**PY-1**	**PY**
Authorized Expenditures	$8,755	$9,546	$9,546	$10,359	$10,542
Actual Expenditures	$7,867	$7,867	$9,365	$9,883	$10,152
Revenues	NA	NA	NA	NA	NA
Authorized Positions	111.9	113.9	113.9	118.9	114.9
Filled Positions	97.8	97.8	104.9	122.9	103.3
Vacancies	14.1	16.1	9.0	4.0	11.6

Data above is from the Salaries and Wages Supplements for Administrative Services and Financial Management Division exclusive of OT and Temp Help.

[1] (Reference 2024-7)

[2] (Finding 1: Insufficient Staffing Contributed to the Delays in Year-End Financial Reporting, Page 10)

Workload History – Accounting Office

Workload Measure	PY - 4	PY - 3	PY - 2	PY-1	PY	CY (through Jan 2026)
General Ledger (includes staff OT + RA hours)						
Number of Funds (including sub-funds) in FY	33	34	33	35	35	36
Annual staff hours of Monthly Agency reconciliation in FY	1457	1515	1624	2198	2290	1870
Annual staff hours of monthly Cash reconciliation in FY				294	308	152
Annual staff hours of monthly PFA recon/research in FY	468	234	208	208	208	104
Annual staff hours of monthly SCO JE reclass in FY	187	187	190	504	504	233
Annual staff hours of YE Accrual/Adjustment in FY	160	160	200	804	804	
Annual staff hours of reconciling item research/correction in FY	2000	1356	1351	1612	1800	2134
Annual staff hours of YE Financial Statement in FY	975	875	2350	1344	1680	
Annual staff hours of DF-303/ Others in FY	535	535	715	630	720	
Annual staff hours of training in FY	416	416	416	1300	1500	700
Annual staff hours of Planning/IDP/Mentoring/Other in FY	50	50	50	50	50	25
GL Staff Year-End overtime	26	109	213	115	113	
Management Overtime	840	1164	970	928	720	
Account Payable						
Number of invoices paid in FY	5401	4162	4503	4453	5011	3097
Number of refunds and missing Invoices in FY	18	21	25	32	48	28

Number of Purchase Orders created in FY	1544	1701	1701	1862	1784	775
Number of Replenishment Vouchers in FY	36	40	45	58	60	82
Number of suppliers in 1099 reconciliation in FY	53	37	30	32	35	46
Number of ORF vouchers	40	49	53	62	86	60
Number of US Bank Vouchers in FY	24	35	38	42	48	25
Number of TEC in FY	260	319	839	730	920	502
CalATERS Update/TEC Corrections	58	72	82	109	150	69
Annual year-end accruals, adjustments, research, and corrections	1206	1402	1468	1863	2842	
AP Staff Year-end overtime				75	80	48
Cashier *Absorbed by using student assistants						
Number of Deposit in FY	109	112	83	100	165	65
Number of Deposit Positing in FY	1091	802	1016	1242	1495	933
Number of Collecting Checks in FY	1291	1512	1966	2512	2955	1520
Number of Release Master Payroll Warrant in FY	350	430	560	790	950	560
Number of ZBA in FY	24	60	119	131	121	218
Number of Direct Deposit (ACH) in FY	74	43	28	69	70	45
Number of Release Garnishment in FY	200	280	390	480	510	320
Number of issued ORF Checks (salary, travel, expense advances)	308	61	78	109	82	52
System *absorbed by AA II/RA						

Annual staff hours processing monthly close and run reports	97	138	121	104	68	36
Annual staff hours running labor, correcting errors, reconciliations	108	48	45	78	72	93
Annual staff hours maintaining FI$Cal system	188	219	270	266	329	161
Annual staff hours completing PFA analysis, reconciliation, and research	117	91	72	65	52	36
Annual year-end accruals, adjustments, research, and corrections	60	65	50	45	40	
Annual training/other	6	15	18	18	15	10
Management Overtime	60	108	108			60

Workload History – Human Resources Branch

Workload Measure	**PY - 4**	**PY - 3**	**PY - 2**	**PY-1**	**PY**	**CY**
Number of Personnel Action Requests (PARs) Documented/Processed	466	466	466	466	462	120
Number of hours onboarding and offboarding employees	111	74	74	74	101	35
Number of hours providing customer service via email/phone/ in-person	2090	2400	2400	2400	2400	600
Number of Employee documents processed (EARs, Benefits, etc.)	55	92	92	55	220	110
Number of hours processing, correcting errors, reconciliations for timesheets	120	240	480	480	540	260
Number of hours working on special projects	300	350	350	350	400	150
Number of hours processing and reconciling Payroll	873	823	823	606	835	410
Number of hours updating and auditing Leave Programs	1950	2109	2109	2109	2109	530
Annual Hours spent on Audits & Compliance	288	416	416	416	416	115
Annual hours on various HR reports	400	450	450	450	450	100
Annual training/other	60	60	60	60	60	40

B. Justification

Accounting Office – General Ledger Unit: 2.0 Associate Accounting Analysts, 1.0 Senior Accounting Officer

The General Ledger (GL) Unit is critically understaffed and has consistently struggled to complete essential tasks due to limited resources. Currently, the unit operates with only 3.0 GL staff and 1.0 GL manager. Despite these constraints, the team is responsible for monitoring daily accounting activities, manually reclassifying monthly SCO journals in FI$Cal, performing monthly reconciliations, managing the year-end fiscal adjustment process, and preparing financial statements and DF-303 reports. These duties encompass 36 governmental and non-governmental funding sources, 18 of which the CEC is the fund administrator.

GL staff worked a significant amount of overtime during year-end periods just to complete financial statements—an unsustainable practice that underscores the urgent need for additional skilled personnel. The complexity and volume of these responsibilities require staff with advanced expertise who possess broad knowledge of the State's accounting system, FI$Cal functionalities, and professional accounting principles. These positions are essential for researching issues, identifying errors, making corrections, and ensuring compliance with laws, regulations, and Generally Accepted Accounting Principles (GAAP).

Without the requested staffing augmentation, the risk of reporting delays, audit findings, and financial misstatements will significantly increase. The CEC requests 3.0 positions for the GL Unit to strengthen analytical capacity, stabilize operations, ensure timely and accurate reporting, and uphold fiscal accountability.

2.0 Associate Accounting Analyst (AAA)

The AAAs will assist the GL AA I Supervisor in overseeing accounting activities and act in a lead capacity, independently resolving the most complex assignments while providing direction, training, and technical support to GL staff. Key responsibilities include:

- Leadership and Oversight: Guide staff through monthly reconciliations, financial statement preparation, and year-end close (YEC) and year-end open (YEO) processes.
- Reconciliations: Perform monthly reconciliations for the most complex funds, including SCO/FI$Cal Agency reconciliation, cash reconciliations for Accounts 1140 and 1210, Plan of Financial Adjustments (PFA) reconciliation, and insurer reconciling items.
- Complex Analysis and Compliance: Review and analyze financial transactions, monitor trial balance reports, resolve abnormal balances, and ensure compliance with GAAP.
- Coordination with Control Agencies: Collaborate with FI$Cal, Department of Finance (DOF), and SCO to provide necessary information and make corrections.
- Month-End and Year-End Activities: Process MEC activities, clear balances in clearing accounts, review and approve reclass journals, and create journals for YEC.
- Financial Reporting: Monitor reverting year transactions, review financial statements and GAAP reports for SCO submission, and prepare DF-303 for the Budget Team.
- Policy and Procedure Development: Update GL procedures, maintain correction tracking worksheets, and stay informed on FI$Cal enhancements.
- Technical Expertise and Training: Provide technical assistance and training to staff, prioritize critical assignments, and support special projects.

1.0 Senior Accounting Officer (SAO)

The SAO independently performs the most difficult accounting duties associated with fund reconciliations, year-end reports, and DF-303 preparation. Key responsibilities include:

- Reconciliations: Independently perform monthly reconciliations for complex funds, including SCO/FI$Cal Agency reconciliation, cash reconciliations for Accounts 1140 and 1210, PFA reconciliation, and insurer reconciling items.
- Financial Reporting: Prepare DF-303 for the CEC Budget Team, review financial statements for SCO submission, and ensure compliance with GAAP, SAM, UCM, and SCO policies.
- Month-End and Year-End Activities: Collaborate with the CEC accounting system staff to process MEC activities, manually reclass SCO journals monthly, and post year-end accruals and adjustments.
- Complex Analysis: Review and analyze financial transactions, identify and correct discrepancies, monitor trial balance reports, and resolve abnormal balances.
- Coordination and Support: Work with FI$Cal, DOF, SCO, and internal staff to provide necessary information and make corrections.
- Policy and Training: Develop and update procedures, maintain correction tracking worksheets, attend DOF year-end training, and provide backup and training to GL staff as needed.

Accounting Office – Cashiering Unit: 1.0 Senior Accounting Officer

The Cashiering Unit manages hundreds of deposits comprised of thousands of checks, collect checks, release payroll warrants, process garnishments daily, as well as other tasks with no dedicated staff. The Cashiering Unit is currently staffed with only one part-time student assistant. The daily cashiering duties are a permanent ongoing workload that necessitates a dedicated staff resource. Utilizing only temporary, part-time student assistants is not ideal and can lead to continuity issues which can negatively impact operational efficiency and customer satisfaction.

1.0 Senior Accounting Officer (SAO)

- Handle deposits and check postings daily.
- Collect, sort, and distribute mail to the appropriate recipients.
- Administer and issue Office Revolving Fund checks for operational expenses, employee salary, and travel advances, ensuring accuracy and compliance with state fiscal policies
- Oversee mail operations efficiently by collecting, sorting, and delivering to the correct recipients without delay.
- Oversee the collection, release master payroll warrants, and garnishments on a strict daily and monthly basis.
- Daily balancing to ensure accurate tracking and timely deposits, preventing losses or cash mismanagement.
- Periodic reviews or unannounced counts validate operations are accurate and compliant with state regulations.

Having a permanent dedicated staff in the Cashiering Unit will allow for faster processing of payments, minimize financial discrepancies, reduce customer complaints, help reduce errors in financial transactions, improve compliance, and ensure the daily tasks are completed in a timely fashion. Having permanent staff will also reduce the need for the unit manager to work overtime to complete mandatory reconciliation, analysis, and closing activities. Having a permanent dedicated resource will prevent disruptions in service and maintain smooth operations to meet the unit's fiscal responsibilities.

Accounting Office – Accounts Payable: 1.0 Senior Accounting Officer

With the continued growth and expansion of the CEC-authorized positions and budgets, combined with evolving policies, procedures, and enhancements to both internal and statewide financial systems, the workload for the Accounts Payable (AP) Unit has increased substantially. This growth has introduced greater complexity in invoice processing, travel reimbursements, and compliance requirements, placing significant strain on existing resources. To maintain high levels of customer service and ensure uninterrupted support for the CEC operations, additional staffing in the AP Unit is critical. This will allow the team to sustain the increased workload that is essential to the daily operations of the Accounting Office and the CEC. Furthermore, increased staffing will alleviate the burden on current employees, who are working excessive overtime to meet rising demands, which impact on productivity and morale.

1.0 Senior Accounting Officer (SAO)

- Oversee internal invoice payment systems, including ECAMS and PIMS, as well as the State FI$Cal system for reviewing Travel Expense Claim (TEC) vouchers and Accounts Payable (AP) vouchers.
- Lead and review staff work to ensure accuracy and timeliness in processing financial transactions. Use FI$Cal system daily to review various transactions.
- Ensure invoices are coded correctly, have proper approval and authority for payments. Assist staff in correcting daily errors. Work closely with General Ledger Unit during month-end close (MEC) and year-end close (YEC) to clear outstanding transactions in FI$Cal.
- Oversee and review claims submitted through the California Automated Travel Expense Reimbursement System (CalATERS) to ensure compliance with California Department of Human Resources (CalHR) travel policies and State Administrative Manual (SAM) guidelines.
- Verify that all claims meet state statutes and departmental standards for accuracy and completeness. Deliver high-quality service by ensuring timely processing of travel reimbursements, adherence to applicable laws, and alignment with internal controls. Maintain compliance with state regulations, including proper documentation and audit readiness, while promoting customer satisfaction through clear communication and efficient resolution of issues.
- Conduct regular reviews and audits of the Office Revolving Fund to ensure accuracy, compliance, and proper use of funds. Verify that all transactions adhere to state policies and departmental procedures.
- Track ORF check activity and prepare detailed monthly usage reports for management review. Collaborate with the manager to analyze current travel processes, identify inefficiencies, and recommend updates to policies and procedures.

This role will provide leadership and operational oversight by assisting the Accounting Administrator I (AA I) in managing the day-to-day operations of both the Accounts Payable Vouchers and Travel sections. The SAO will ensure efficiency, accuracy, and compliance with financial policies, while also supporting process improvements, maintaining audit readiness, and contributing to strategic initiatives that enhance overall financial operations. Improve Timeliness and Accuracy: Adding an additional AP staff member will ensure invoices are processed promptly, reducing late payments and avoiding vendor dissatisfaction. Faster turnaround times will also minimize financial discrepancies and improve overall workflow efficiency.

Accounting Office – Systems: 1.0 Associate Accounting Analyst

Since FI$Cal implementation in 2017-18, the CEC Accounting Office has operated without dedicated systems staff to manage these critical functions. This absence creates a significant vulnerability, jeopardizing compliance with control agency requirements and timely reporting to the SCO, DOF, federal agencies, and other stakeholders.

The transition from California State Accounting and Reporting System (CalSTARS) to FI$Cal has dramatically increased both complexity and workload. FI$Cal requires additional steps for transaction processing and posting, while frequent system updates and procedural changes compound this burden. Currently, these responsibilities rest solely on the Accounting Chief—diverting leadership from strategic oversight to routine technical tasks.

A dedicated systems staff is essential for any state accounting office to manage the FI$Cal system tasks and workload which impacts practically all areas and functions of the Accounting Office.

1.0 Associate Accounting Analyst (AAA)

- Develop and maintain FI$Cal financial applications to monitor and review fiscal data; run, download, and distribute daily, monthly, and annual reports.
- Provide technical guidance and training to accounting staff and agency personnel to resolve complex FI$Cal issues across accounts receivable, accounts payable, labor, general ledger, and cost allocation.
- Coordinate with internal teams and control agencies (DOF, SCO, DGS, FI$Cal, State Treasurer's Office) to ensure compliance and resolve system issues.
- Maintain and update FI$Cal tables to ensure accurate coding and reconciliation with SCO records; establish Alt Accounts, Reporting Structures, Projects, and Activity codes.
- Perform monthly depreciation and cost allocation processes; review clearing account balances and maintain statistics journals.
- Develop and maintain closing calendars and year-end work plans; distribute to Accounting and Budget staff.
- Provide ad hoc reporting and participate in policy-making sessions, including creating process documentation and flowcharts.

Without specialized support, the office faces persistent inefficiencies, heightened risk of errors, and potential delays in meeting statutory and federal reporting deadlines. This situation not only threatens operational integrity but also exposes the organization to compliance failures with statewide fiscal controls.

Human Resources Branch: 1.0 Senior Personnel Specialist

The addition of one Senior Personnel Specialist in the Human Resources Branch is critical to addressing the persistent workload imbalance caused by the California Energy Commission's significant growth in programs and staffing. The department now supports over 900 positions across 17 offices and divisions, yet HR staffing levels have remained unchanged for years, creating delays in recruitment, onboarding, and personnel transactions. The Senior Personnel Specialist will provide advanced technical expertise to manage complex personnel transactions, ensure compliance with state HR policies, and serve as the subject matter expert and coordinator for a full range of personnel and payroll transactions and functions to meet program demands. By alleviating workload pressures on existing staff, this position will improve accuracy and strengthen internal controls, enabling the HR branch to deliver timely, high-quality service. Ultimately, this resource is essential for maintaining organizational capacity, supporting statutory obligations, and safeguarding the department's ability to meet its expanding operational needs effectively.

1.0 Senior Personnel Specialist

- Process complex personnel transactions including appointments, transfers, separations, reinstatements, salary adjustments, alternate range changes, and retirements, ensuring compliance with state laws, rules, and bargaining unit agreements.
- Administer payroll functions by reconciling and releasing master and supplemental payroll warrants, calculating salary advances, processing overtime and special pay, and managing wage garnishments and overpayment collections.
- Manage leave accounting and benefits through auditing leave usage and accruals, maintaining records in CLAS, and processing complex leave programs such as NDI, SDI, Paid Family Leave, and Catastrophic Leave.
- Ensure accuracy of health and benefit transactions by auditing forms, keying updates into systems such as myCalPERS and SCO HR Connect, and monitoring self-service transactions for compliance.
- Serve as liaison with control agencies and internal stakeholders to resolve payroll and personnel issues, interpret polices, and provide technical guidance to staff and managers.
- Maintain official personnel files and critical records, including tickler systems for performance reports, range changes, and benefits documentation.
- Provide training and support for timekeeping, attendance reporting, and new employee orientation, while assisting in policy development and process improvements.

C. Departmentwide and Statewide Considerations

A fully staffed accounting office is essential to preserving critical state services and maintaining public trust. When transactions are processed, recorded, and reported accurately and on time, in compliance with all applicable laws and regulations, the CEC fulfills its core responsibility to safeguard California's fiscal integrity. Approving these positions ensures that commitment is met—protecting compliance, reducing risk, and strengthening accountability for the State.

Adverse impacts resulting from failure to provide accurate and timely financial information:

- May create distortion in budget details resulting from inaccurate or absence of required data, or the use of estimates.
- Delay in the preparation and publication of the Budgetary-Legal Basis Annual Report as required by Government Code Section 12460.
- Delay in the preparation and publication of the ACFR.
- Delay in the preparation of the Schedule of Expenditure of Federal Awards and non-compliance with federal regulatory requirements, which may result in the suspension or termination of federal awards.
- Distrust/loss of public confidence and reputational damage, which may impact credit rating and result in higher borrowing costs.
- May lead to the inability to fund key programs. o SCO may report delinquent departments to the Legislature, and the departments will be required to testify on correcting the deficiency.
- Increased likelihood of audit findings across multiple areas, including reconciliations, financial reporting, and compliance with GAAP and State policies.

Approving these positions ensures the state meets its legal and financial obligations. Without the appropriate resources, the risk of delays, errors, and non-compliance increases

significantly. Timely, monthly reconciliations and accurate year-end reporting deliver these essential benefits:

- **Avoid costly delays**: The State Controller's Office will have reliable data to publish annual reports on time.
- **Meet statewide goals**: The state can release the Annual Comprehensive Financial Report (ACFR) by its target date.
- **Support the Governor's Budget**: The Department of Finance will have accurate data to build the budget effectively.
- **Ensure compliance**: Finance will meet Single Audit Act reporting requirements and departments will complete management certifications.
- **Prevent audit findings**: Departments will stay in compliance with SAM Section 7901.
- **Protect financial credibility**: The state will have the information needed for bond disclosures, safeguarding investor confidence.

D. Outcomes and Accountability

Providing the requested resources for the Accounting Office and the Human Resources Branch will greatly improve the operational efficiency and reduce the overall risk. These resources will close the gap identified in the workload analysis and support recruitment and onboarding by reducing the delays in the hiring process.

- Compliance and Risk Reduction – timely completion of month-end and year-end reconciliations and financial reporting; reduced audit findings and improved compliance with GAAP and statutory requirements.
- Operational Efficiency – meet control agency deadline with minimal to no delays, improved accuracy and timeliness of financial statements.
- Improved Internal Controls – strengthen the documentation and review of reports for accuracy and compliance.
- Workforce Sustainability – Reduce employee burnout and turnover by balancing workload.

Projected Outcomes – Accounting Office

Workload Measure	CY (through FY end)	BY	BY+1	BY+2	BY+3	BY+4
General Leger						
Number of Funds (including sub-funds) in FY	36	36	36	36	36	36
Annual staff hours of Monthly Agency reconciliation in FY	3293	3250	3250	3250	3250	3250
Annual staff hours of monthly Cash reconciliation in FY	329	308	308	308	308	308
Annual staff hours of monthly PFA recon/research in FY	225	219	219	212	212	212
Annual staff hours of monthly SCO JE reclass in FY	466	453	453	440	440	440
Annual staff hours of YE Accrual/Adjustment in FY	828	804	804	781	781	781
Annual staff hours of reconciling item research/correction in FY	7500	4200	2500	2000	2000	2000
Annual staff hours of YE Financial Statement in FY	1728	1680	1680	1632	1632	1632
Annual staff hours of DF-303/ Others in FY	741	720	720	700	700	700
Annual staff hours of training in FY	3600	3400	3200	2900	2900	2900
Annual staff hours of Planning/IDP/Mentoring/Other in FY	45	65	65	55	55	55
GL Staff Year-End Overtime	120	62	50	50	50	50
Management Overtime	536	220	160	120	120	120
Accounts Payable						
Number of invoices paid in FY	3097	4500	6200	6200	6200	6200
Number of ORF vouchers	60	75	120	120	120	120
Number of refunds and missing Invoices in FY	28	30	35	35	35	35
Number of Purchase Orders created in FY	775	950	1500	1500	1500	1500
Number of Replenishment Vouchers in FY	82	105	165	165	165	165
Number of Suppliers in 1099 Reconciliation in FY	46	55	90	90	90	90
Number of US Bank Vouchers in FY	25	30	50	50	50	50
CalATERS Update/TEC Corrections	502	650	1050	1050	1050	1050
Annual year-end accruals, adjustments, research, and corrections		2900	2900	2900	2900	2900
AP Staff Year-end overtime	25	20	20	20	20	20

Cashier						
Number of Deposit in FY	65	90	130	130	130	130
Number of Deposit Positing in FY	933	1100	1800	1800	1800	1800
Number of Collecting Checks in FY	1520	1800	3000	3000	3000	3000
Number of Release Master Payroll Warrant in FY	560	680	1120	1120	1120	1120
Number of ZBA in FY	218	230	300	300	300	300
Number of Direct Deposit (ACH) in FY	45	60	90	90	90	90
Number of issued ORF Checks (salary, travel, expense advances)	52	68	100	100	100	100
System						
Annual staff hours processing monthly close and run reports	36	208	208	208	208	208
Annual staff hours running labor, correcting errors, reconciliations	93	480	480	480	480	480
Annual staff hours maintaining FI$Cal system	161	759	759	759	759	759
Annual staff hours completing PFA analysis, reconciliation, and research	36	208	208	208	208	208
Annual year-end accruals, adjustments, research, and corrections	30	70	70	70	70	70
Annual training/other	10	51	51	51	51	51
Management Overtime	45	0	0	0	0	0

Projected Outcomes – Human Resources Branch

Workload Measure	CY	BY	BY+1	BY+2	BY+3	BY+4
Number of Personnel Action Requests (PARs) Documented/Processed	288	288	300	300	300	300
Number of hours onboarding and offboarding employees	101	101	120	120	120	120
Number of hours providing customer service via email/phone/ in-person	2500	2500	2600	2600	2600	2600
Number of Employee documents processed (EARs, Benefits, etc.)	220	220	250	250	260	260
Number of hours processing, correcting errors, reconciliations for timesheets	540	600	600	600	600	600
Number of hours working on special projects	400	400	400	400	400	400
Number of hours processing and reconciling Payroll Adjustments	835	900	1000	1000	1000	1000
Number of hours updating and auditing Leave Programs	2109	2109	2200	2200	2200	2300
Annual Hours spent on Audits & Compliance	416	420	420	420	450	450
Annual hours on various HR reports	450	450	450	450	450	450
Annual training/other	60	60	60	60	60	60

E. Implementation Plan

The CEC will proactively prepare all necessary hiring documentation to ensure readiness at the earliest opportunity. Upon approval of this request, the recruitment process will begin immediately, with the goal of filling the positions within the first quarter of 2026–27.

F. Supplemental Information (If Applicable)

Department organizational charts are available upon request.

BCP Fiscal Detail Sheet

(Dollars in Thousands)

BCP Title: Accounting and Human Resources Support

BR Name: 3360-114-BCP-2026-MR

Budget Request Summary

Personal Services

Personal Services	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Positions - Permanent	0.0	7.0	7.0	7.0	7.0	7.0
Total Positions	**0.0**	**7.0**	**7.0**	**7.0**	**7.0**	**7.0**
Earnings - Permanent	0	606	606	606	606	606
Total Salaries and Wages	**$0**	**$606**	**$606**	**$606**	**$606**	**$606**
Total Staff Benefits	0	336	336	336	336	336
Total Personal Services	**$0**	**$942**	**$942**	**$942**	**$942**	**$942**

Operating Expenses and Equipment

Operating Expenses and Equipment	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
5301 - General Expense	0	161	161	161	161	161
Total Operating Expenses and Equipment	**$0**	**$161**	**$161**	**$161**	**$161**	**$161**

Total Budget Request

Total Budget Request	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Total Budget Request	**$0**	**$1,103**	**$1,103**	**$1,103**	**$1,103**	**$1,103**

Fund Summary

Fund Source

Fund Source	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
State Operations - 0465 - Energy Resources Programs Account	0	1,103	1,103	1,103	1,103	1,103
Total State Operations Expenditures	**$0**	**$1,103**	**$1,103**	**$1,103**	**$1,103**	**$1,103**
Total All Funds	**$0**	**$1,103**	**$1,103**	**$1,103**	**$1,103**	**$1,103**

Program Summary

Program Funding

Program Funding	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
2380037 - Management and Support	0	1,103	1,103	1,103	1,103	1,103
Total All Programs	**$0**	**$1,103**	**$1,103**	**$1,103**	**$1,103**	**$1,103**

Personal Services Details

Positions

Positions	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
1317 - Sr Personnel Spec (Eff. 07-01-2026)	0.0	1.0	1.0	1.0	1.0	1.0
4567 - Sr Accounting Officer (Spec) (Eff. 07-01-2026)	0.0	3.0	3.0	3.0	3.0	3.0
4588 - Assoc Accounting Analyst (Eff. 07-01-2026)	0.0	3.0	3.0	3.0	3.0	3.0
Total Positions	**0.0**	**7.0**	**7.0**	**7.0**	**7.0**	**7.0**

Salaries and Wages

Salaries and Wages	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
1317 - Sr Personnel Spec (Eff. 07-01-2026)	0	82	82	82	82	82
4567 - Sr Accounting Officer (Spec) (Eff. 07-01-2026)	0	256	256	256	256	256
4588 - Assoc Accounting Analyst (Eff. 07-01-2026)	0	268	268	268	268	268
Total Salaries and Wages	**$0**	**$606**	**$606**	**$606**	**$606**	**$606**

Staff Benefits

Staff Benefits	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
5150350 - Health Insurance	0	100	100	100	100	100
5150500 - OASDI	0	46	46	46	46	46
5150600 - Retirement - General	0	190	190	190	190	190
Total Staff Benefits	**$0**	**$336**	**$336**	**$336**	**$336**	**$336**

Total Personal Services

Total Personal Services	FY26 Current Year	FY26 Budget Year	FY26 BY+1	FY26 BY+2	FY26 BY+3	FY26 BY+4
Total Personal Services	**$0**	**$942**	**$942**	**$942**	**$942**	**$942**