

Accounting Forms

UC Accounting Manual

II. General

A-115-25 (TL 58, 12/1/92)

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ACCOUNTING FORMS

I. INTRODUCTION

A. GENERAL

This chapter sets forth the procedures for developing or initiating new intercampus accounting forms, reviewing and revising existing ones, and ordering them for printing. It also shows a timeline for ordering through the Planned Purchasing Program.

B. INTERCAMPUS ACCOUNTING FORMS DEFINED

Intercampus accounting forms are those forms which are used by a number of campuses including local versions. Intercampus accounting forms, by the nature of their multi-campus use, are subject to Office of the President review. The following forms have been designated as Intercampus Accounting Forms:

- U 5 - Check Request
- U 85 - Travel Expense Voucher
- UFIN 114 - Travel Advance Request
- UFIN 116 - Intercampus Order and/or Charge
- UFIN 161 - State Claim for Reimbursement
- UFIN 162 - No Warrant State Claim
- U 196 - Request for Travel Expense
- UFIN 288 - Financial Journal
- UFIN 1520 - Transfer of Funds Request
- UFIN 1520-I - Interlocation Transfer of Funds
- UCSA 0001 - Personnel Activity Report (PAR)

II. INITIATION, DESIGN, AND COMPLIANCE WITH LEGAL REQUIREMENTS

A. NEW FORMS

New intercampus accounting forms are developed or designed as the need arises. They may be initiated either by the University Controller in response to changes in University policies that affect the processes of accounting and financial management or by a given campus to expedite the implementation of University financial policies. When a local campus form appears to have intercampus application, the accounting officer of the campus should coordinate the final design and printing with the University Controller's Office.

When a new form is developed, or an existing form is revised, a "Request for Establishment of Record Disposition Schedule" is prepared in triplicate. The Accounting Forms Coordinator (AFC) forwards the new or revised form to the University Coordinator of Information Practices (UCIP). UCIP determines whether inclusion of the Federal and/or State privacy notification is required and returns the form to the AFC for final printing and ordering.

Normally, the design of new intercampus accounting forms are processed during the annual forms review and ordered through the Planned Purchasing Program procedures, as outlined in the Appendix. However, when special situations arise and new forms are needed, such forms are developed, printed, and circulated as soon as possible to meet the need.

B. EXISTING FORMS

Existing intercampus accounting forms are reviewed during the annual forms review, at which time changes may be made if agreed to by the accounting officers in consultation with Internal Audit managers, where

appropriate. The annual review and initiation of modifications follow the schedule presented in the Appendix.

When a special situation arises requiring the modification of an existing form, such a modification is made and the revised form printed and circulated as soon as possible.

Campus accounting forms may be ordered centrally through the Planned Purchasing Program ordering process to provide cost savings. The UC Forms Coordinator (UCFC), Information Systems & Administrative Services (IS&AS) will provide accounting officers with a schedule for pool ordering of campus accounting forms.

C. COMPLIANCE WITH LEGAL REQUIREMENTS

1. Disclosure Statement

A certain accounting form may require information, such as a Social Security number, birthdate, marital status, etc., which is considered confidential and/or personal in nature. In conformance with the requirements of the Federal Privacy Act of 1974 and the State Information Practices Act of 1977, such a form must disclose the purpose for requiring the confidential and/or personal information. Preferably, the disclosure statement should be printed on the form. However, in instances where printing cannot be done due to lack of space on the form, such a statement may be attached to the form.

2. Disposition Schedule

Each form must indicate the disposition schedule in years to assure that legal, contractual, or University policy requirements for retaining information are met.

Before any new or substantially revised intercampus accounting forms can be authorized for printing, the AFC will refer them to the UCIP for determination of whether any of the forms require a disclosure statement. Accounting Officers should refer to Campus Records Management and Information Practices Coordinators to assure that disposition schedules have been established and that the forms are in compliance with Federal and State legal requirements for disclosure of confidential and/or personal information.

D. DESIGN OF FORMS

Following the intercampus accounting forms review, the AFC will provide information to the UCFC on designs for new intercampus accounting forms and/or changes to existing intercampus accounting forms. The UCFC will arrange for design and layout, including printing specifications and other instructions. Costs incurred by the UCFC will be recharged to campuses in accordance with established procedures (see BFB A-47).

(Campuses may request the UCFC to perform similar services for local campus forms; such services also will be provided on a recharge basis.)

III. PROCEDURES

A. POOL PURCHASING

Under the University Planned Purchasing Program, the UCFC contracts for the printing of numerous accounting forms by commercial vendors. Most of these forms are stocked by campus storehouses for "resale" to a large number of campus departments.

B. FORMS REVIEW

The annual review process for intercampus accounting

forms is outlined in Steps 1-6 of the Appendix. Upon completion of the review, the process of ordering the forms begins (see III.C., below).

### C. FORMS ORDERING

The procedure applies not only to intercampus accounting forms, but also to other forms for which ordering is coordinated by the UCFC through the Planned Purchasing Program.

Solicitations of order quantities, except the PAR, are made from late November through mid-January. Forms included in the regular, annual pool order are delivered in late June. Solicitations of order quantities for the PAR begin in the spring; delivery is scheduled for December. It is essential that ordering schedule deadlines be met if pool purchasing economies are to be achieved and forms ordered delivered on time.

#### 1. UC Forms Coordinator

The UCFC will furnish the Campus Forms Coordinators (CFC) with a list of forms to be ordered, including Order Forms.

#### 2. Campus Forms Coordinator

The CFC will send the order forms to campus accounting officers, materiel managers, and ordering departments. The ordering department should indicate the order quantities for the next 12 months or other specified period.

At this time, the CFC may also review requests for local accounting form changes (not subject to Office of the President review).

#### 3. Ordering Departments

Upon receiving their copies of the order forms, ordering departments should indicate, within the specified time, the order quantity in conformance with the instructions and specifications accompanying the order form and forward the completed order forms to the CFC. For locally ordered forms, departments are to issue purchase requisitions and direct them to their respective materiel managers according to local campus procedures.

#### 4. Campus Forms Coordinator

After receiving all order quantities, form samples, and form changes from the ordering departments, the CFC will check all materials received, consolidate the form changes and order quantities, and forward them together with form samples to UCFC.

#### 5. UC Forms Coordinator

After receiving the requested information (quantities and review results) from the CFCs (Steps 1-6 of the Appendix), the UCFC reviews the retention data for new or revised forms. The UCFC will prepare the request for quotation and contract specifications, instructions, and sample forms for the bid and submit them to the Purchasing Department on the Berkeley campus.

#### 6. Purchasing Department (Berkeley)

Purchasing will solicit bids and/or quotations in accordance with established policy and with existing procedures (see BFB BUS-43). Changes in quantities or copy at this stage are strongly discouraged, since they may delay the awarding of the contract.

7. UC Forms Coordinator

Once the successful bidder has been determined, the UCFC will notify the ordering departments. After final revisions and production changes have occurred, the ordering departments will receive the final costing just prior to delivery.

The UCFC will work with the printer (outside vendor or University facility) and the ordering departments, as appropriate, to ensure that the terms of the award are met and that production is on schedule.

D. BILLING

IS&AS will bill the campuses for the printing cost of the forms and recharge them for the services of the UCFC. Invoices should be processed in accordance with established procedures (see Accounting Manual chapter D-371-36).

IV. RESPONSIBILITIES

A. UNIVERSITY CONTROLLER

The University Controller, through the AFC and Office of Information Practices, is responsible for initiating the annual intercampus accounting forms review and for assuring that technical designs of intercampus accounting forms are in conformance with University accounting policies and legal requirements.

B. ACCOUNTING OFFICERS

In addition to their responsibility for developing their respective campus accounting forms, accounting officers are responsible for conducting, on their respective campuses in accordance with local campus procedures, the intercampus accounting forms review set forth in this chapter.

C. ASSOCIATE VICE PRESIDENT--INFORMATION SYSTEMS & ADMINISTRATIVE SERVICES

The Associate Vice President--IS&AS, through the UCFC, is responsible for all coordinated form orders, including (upon request) arranging for new intercampus and campus accounting forms design, specifications, and instructions. Further, the Associate Vice President--IS&AS is responsible for ordering accounting forms in accordance with the purchasing policy of the University (BFB BUS-43).

V. REFERENCES

Business and Finance Bulletins:

- A-47 University Direct Costing Procedures
- BUS-4 Planned Purchasing Program--University Commodity Code
- BUS-43 Materiel Management
- RMP-3 Forms Management Program

University of California Records Disposition Schedules

Accounting Manual Chapter:

- D-371-36 Disbursements: Invoice Processing

Historical note: Accounting Manual chapter first published 9/1/78. Earlier revisions: 11/1/80, 5/1/81, 6/1/82, and 8/1/91. (The 6/1/82 revision reflects the decentralization of all accounting forms except those which are intercampus in nature.) Present revision 12/1/92; analyst--Gayle Tapscott.

## SCHEDULE

STEP	DATE	Responsibility	Action
Intercampus Review			
1	9/30	UC Forms Coordinator	Sends existing copies of each Intercampus Accounting Form to Accounting Forms Coordinator.
2	10/1-15	Accounting Forms Coordinator	Sends letter to the accounting officers soliciting suggestions on form design, changes, and other matters related to intercampus accounting forms that may need special attention during the year.
3	10/16-12/30	Accounting Officers	Review intercampus accounting forms and submit suggestions and comments to the Accounting Forms Coordinator.
4	1/1-15(Following year)	Accounting Forms Coordinator	Reviews campus suggestions and prepares annual questionnaire summarizing campus suggestions for distribution to the accounting officers.
5	1/16-2/7(Following year)	Accounting Officers	Review and respond to questionnaire. Forward responses to Accounting Forms Coordinator by 2/7.
6	2/8-16(Following year)	Accounting Forms Coordinator	Analyzes and summarizes campus responses. Takes appropriate action.
Ordering Schedule			
1	1/19(Following year)	Accounting Officers	Return order forms indicating quantities to be ordered.
*	1/6-2/21(Following year)	UC Forms Coordinator	Prepares the request for quotation with the specifications, form samples, and contract instructions for the University Planned Purchasing Program and requests bids through Purchasing (Berkeley).
* 2	2/24-3/13(Following year)	Purchasing Department (Berkeley)	Reviews and/or expands the "Request for Quotation" (RFQ) and sends the RFQ to vendors in order to obtain pricing.
* 3	2/24-3/13(Following year)	UC Forms Coordinator	Requests retention and privacy of information review for all other forms from the University Coordinator of Information Practices.
* 4	3/16-4/13(Following year)	University Coordinator of Information Practices	Reviews all other forms to be printed under the University Planned Purchasing Program and supplies approved or revised retention schedules and privacy notifications for printing.
* 5	4/13-4/17(Following year)	UC Forms	Reviews and selects a printer

Coordinator (vendor).

\* 6 4/20-4/24(Following year)  
Purchasing  
Department  
(Berkeley)

Awards contract to selected vendor.

Note: At this point, no changes in quantity, form, style, etc., will be permitted. No final printing of new or substantially revised intercampus accounting forms can be made without approval of the proofs by the Accounting Forms Coordinator. The UC Forms Coordinator is responsible for obtaining approval of the final proofs of campus forms from the designated campus representatives.

\* 7 4/27-7/17(Following year)  
UC Forms  
Coordinator

Works with ordering departments and printers, as appropriate.

\* 8 7/17(Following year)  
Ordering  
Departments

Receive printed forms from printer.

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