

Payment Solutions



Purchasing Card Program User Manual

For Approving Officials and Cardholders

Revised
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Section 1: Introduction & Overview

A. Welcome

Welcome to Rice University's purchasing card ("pcard") program. The purchasing card program has been endorsed as the preferred method for purchasing goods and services costing less than \$5000. All Rice employees who have the need to purchase low-dollar goods and services and/or travel and entertainment expenses are encouraged to obtain a Rice Purchasing Card.

Purchasing cards are customized to the individual user based on usage needs. In addition to customized spending limits, four profiles are available.

- General Purchasing
- General Purchasing combined with Travel/Entertainment
- Travel/Entertainment Purchasing
- Custodial/Department Card

Your participation is vital to the success of the purchasing card program. We look forward to input from each of you to guide us in further developing this program to meet the needs of the University. You may contact the purchasing card administrator at any time with questions, comments or suggestions, and again, *thanks for making the Rice purchasing card program a success!*

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B. Credit Card Company

JPMorgan Chase, NA

Commercial Card Services
2500 Westfield Drive, Mail Code 1L-6225
Elgin, IL 60124

Purchasing Card Customer Service Department

Phone: (800) 316-6056

C. Card Benefits

General Purchasing

- Delegates limited dollar purchasing authority to Cardholder.
- Purchases are made at the time the need is determined.
- Eliminates unnecessary paperwork (purchase orders, check requests, petty cash reimbursement, invoice coding/approval) and processing times for departments.
- Allows purchases to be made in person, by phone, by fax, by mail, or by secure Internet websites.
- Allows for convenient payment of "recurring" expenses.

- Eliminates the signature “loop” since signature authorization is set up when the purchasing card is requested.
- No cost for The Card.
- Prompt payment to vendors and merchandise may be done in a quicker timeframe.
- Consolidates payments.
- Promotes more efficient use of employee time.

Travel/Entertainment Purchasing

- Eliminates need to use personal funds.
- Reduces need to carry cash.
- Reduces need for cash advances which are only available on a limited basis per policy.
- Guaranteed hotel reservations.
- Eliminates need for direct invoice billing to Rice.

D. Who May Obtain a Card?

Rice University faculty and staff responsible for making general or travel/entertainment related purchases on the University’s behalf are eligible for a purchasing and/or travel/entertainment card.

- Approval of the department chair/head or principal investigator is required. This person is known as the “Approving Official.”
- For more information on initiating a purchasing card request, see Section 3.

E. How the Card Works with the Banner System

General Purchasing

At the time of application, default codes for fund, organization, and account are determined. All items purchased on the pcard will be automatically charged to the University fund/org/account designated for that card. To minimize the need for reallocations, it is advisable to choose default coding that match the type of expenditure expected to be made most frequently with the pcard.) Expenses belonging to a different coding combination than the default coding can be re-allocated to the correct fund/org/account combination via the web-based reallocation site (see Appendix G). If the Cardholder and Approving Official determine that the card default codes need to be updated based on the Cardholder’s purchasing needs, they can be changed using the procedures detailed in Section 3, Subsection E.

Travel/Entertainment Purchasing

For cardholders that have been approved for travel and entertainment purchasing, these purchases will be identified electronically by the merchant category coding and will be directly charged to the default fund/org indicated when the pcard was initially set up and to account code 72355 (Unaccounted for Travel and Entertainment). These expenses must then be reallocated from this account to the appropriate fund/org/account via the on-line travel/entertainment, business meeting expense form within 30 calendar days of a completed travel or business meeting and entertainment event (see Appendix H for account codes).

F. Administrative Roles and Responsibilities

JPMorgan Chase, NA

Card Issuer

Rice University

The pcard is a corporate liability card issued in an employee's name. Rice is responsible for remitting payment to the card issuer. The pcard will not affect a Cardholder's personal credit history.

Payment Solutions

- Processes and distributes the pcard.
- Provides information/data on usage as requested.

Controller's Office – Current Funds

- Performs compliance reviews for general purchasing and travel/entertainment expenses.

G. Approving Official Responsibilities

The Approving Official is responsible to:

- ensure the pcard is issued only to faculty and staff members that have a valid need to purchase goods, services or travel/entertainment;
- ensure Cardholder limits are appropriate and updated as needed;
- determine the appropriate coding (fund, organization, and account number(s) etc.) for transaction posting on each purchasing card;
- ensure required documentation for each transaction is kept in accordance with documentation requirements (see Section 6);
- ensure travel/entertainment/business meeting expense forms are submitted and approved within 30 calendar days for each travel, business meeting or entertainment event;
- ensure monthly statements with receipts and/or notation of TV envelope #, as applicable are submitted and approved monthly;
- recover, in cooperation with Human Resources and the Purchasing Card Administrator, any pcard issued to an employee that terminates or is transferring to another department;
- encourage appropriate use of the pcard to all faculty and staff within his/her home department; and
- keep all documents for five years. The only exception is research which must keep all documents for the length of the sponsored agreement plus three years.

H. Cardholder Responsibilities

Cardholders are responsible to:

- secure reasonable prices on behalf of the University;
- give small, minority, and women-owned business enterprises the opportunity to compete;
- ensure all purchases made with the pcard are for the use and benefit of the University;
- report immediately, the loss or theft of The Card to JPMorgan Chase, the Rice Police Department (only if lost or stolen on campus), and to the Purchasing Card Administrator;
- ensure Texas sales tax is not charged on University related purchasing card transactions. For your convenience, Rice's federal tax exempt number is printed on the front of the pcard;
- maintain (in conjunction with the **Designated Record Keeper***) complete documentation for all purchases made with the pcard (see Section 6 for more details);
- *reallocate* all charges made on the pcard to the appropriate fund/org/account codes (if different than the default coding) *at least monthly* (see Section 6, Subsection B);
- attempt to *resolve* any *disputes* with the vendor *as soon as possible*. If resolution with the vendor is not possible, see Section 7, Subsection C for further information regarding contact with JPMorgan Chase and the Purchasing Card Administrator. **NOTE: If JPMorgan Chase is not notified within 60 days of a questioned item's transaction posting date, the cardholder risks the loss of his/her right to dispute the transaction.**
- complete and submit an on-line travel/entertainment/business meeting form within 30 calendar days after a completed travel, entertainment event or business meeting.

***A department can select a Designated Record Keeper to assist the Cardholder in monitoring, reallocating and/or maintaining purchasing card transactions timely to ensure that required purchasing card documentation is available and can withstand the scrutiny of an audit/review.**

See Appendix J for a copy of the code of ethics of the National Association of Education Buyers (NAEB).

I. Consequences

In situations where a Cardholder has not upheld the stated cardholder responsibilities, the University may take disciplinary actions against the Cardholder. Some possible consequences that may be exercised are:

- withdrawal of purchasing card privileges;
- salary deduction for any amount owed for improper/personal purchases or amounts owed for travel/entertainment expenses not accounted for within 30 calendar days of a completed travel or entertainment event;
- reporting as taxable income on a cardholder's Annual IRS Form W-2, Wage and Tax Statement certain travel, entertainment or business meeting amounts not cleared within 60 calendar days and/or
- disciplinary action up to and including termination of employment.

J. Card Renewals

A new Purchasing Card will be mailed directly from JPMorgan Chase to the Purchasing Card Administrator at Rice University. Cards will be distributed to cardholders as soon as they are received. If a card is not received by the expiration date, contact the Purchasing Card Administrator in Payment Solutions.

Section 2: Card Usage

A. Controls

General Purchasing

The Rice University Purchasing Card is a JPMorgan Chase MasterCard. Internal management controls are utilized, as well as features and reports from JPMorgan Chase's system to manage and audit the process to ensure that procedures are followed.

Controls are managed by

- Card Limits (see Section 3, Subsection B)
- Commodity Exclusions (see Section 2, Subsection B)
- Bank Procedures
- Policies
- Reports
- Audits/Reviews
- Banner Finance Security

Travel/Entertainment/Business Meeting (TEBM) Purchasing

The Disbursements area of the Controller's Office will review all travel, entertainment, and business meeting expenses that are not cleared within 30 calendar days of a completed trip/event. Consequences of not accounting for these expenses within the timeframe noted are previously addressed at Section I.

If an unaccounted for travel/ entertainment or business meeting expense is:

- **Greater than 30 days old**, an email memo will be sent to the Cardholder, the Cardholder's Approving Official and any additional cardholder reviewers with the message that the expense is pending and needs immediate attention.
- **Greater than 60 days old**, an email memo will be sent to the Cardholder, the Cardholder's Approving Official and any additional cardholder reviewers with the message that the expense is still pending and needs immediate attention.
- **Greater than 90 days old**, an email memo will be sent to the Cardholder, the Cardholder's Approving Official, any additional cardholder reviewers and the Dean's/Vice President's Office with a warning that the expense is still pending and needs immediate action or the pcard will be terminated and the outstanding expenses will be deducted from the cardholder's salary at 120 days (provided the cardholder is the actual traveler or entertainment/business meeting host).
- **Greater than 120 days old**, an email memo will be sent to the Cardholder, the Cardholder's Approving Official, any additional cardholder reviewers and the Dean's/Vice President's Office that the card has been terminated and the outstanding expenses will be deducted from the Cardholder's next paycheck (provided the Cardholder is the actual traveler or entertainment/business meeting host).

The unaccounted for travel/entertainment or business meeting expense will be credited back to the fund/org/account originally expensed.

For questions regarding past due, unaccounted for travel and entertainment purchasing card transactions, email pctrv@rice.edu or call Disbursements at ext. 3432.

B. Allowable and Unallowable Purchases

General Purchasing:

The Purchasing Card is used to make purchases less than \$5000 (including shipping & handling costs). A list of allowable account codes is available in Appendix H.

Splitting transactions is not allowed. Card transaction limits must be followed as intended and approved. Dividing a large transaction into smaller dollar amounts to circumvent the individual's limits set by his/her approver is not allowed. Card privileges may be revoked for not following the intent of personalized card limits and the purchasing card program guidelines.

Restricted commodities (unallowable purchases with the pcard) are:

- personal purchases;
- radioactive materials;
- controlled substances;
- tax reportable /professional services (1099s);
- purchases of \$5000 and greater; and
- all purchases deemed as restricted by the University's Purchasing Policy.

Travel/Entertainment/Business Meeting Purchasing:

The travel/entertainment/business meeting purchasing program is to be used for University related travel or entertainment expenses incurred in the normal course of business.

Restricted commodities (**unallowable** for purchase via the pcard) are:

- cash withdrawals (ATM machine);
- personal items;
- personal travel or entertainment;
- relocation expenses; and
- all expenses noted as unallowable for reimbursement in the University's Travel and Business Meeting/Entertainment Expense Policies.

C. Inappropriate Use of The Card and The Consequences

Intentional misuse/abuse of the pcard will result in suspension/revocation of card privileges and may include further disciplinary action up to and including termination of employment. Additionally, taxable income may be reported on an individual's Annual IRS Form W-2, Wage and Tax Statement for certain inappropriate pcard charges.

Section 3: Obtaining a Card

A. How to Get a Card

The following outlines the steps in obtaining a purchasing card.

- Contact the Purchasing Card Staff at ext. 6708 or 6713.
- Complete a cardholder application obtaining necessary approval signatures. The form is available in the Forms section of the Controller's Office website.
- Necessary forms will be processed by the Purchasing Card Administrator and JPMorgan Chase.
- The pcard will be sent directly to the Purchasing Card Administrator.
- The Cardholder will be contacted to schedule pcard training to include:
 - review and sign the Cardholder Agreement
 - receive and activate the pcard
 - train the cardholder on the use of the pcard.

B. Customizing Card Limits

One of the greatest benefits and controls associated with the pcard is the customized restrictions that can be placed on each card.

Limits Include:

Profile Choice (as identified by Merchant Category Codes – MCC)

- General Purchasing
- Travel/Entertainment
- Travel/Entertainment Purchasing and General Purchasing

Allowable Number of Daily Authorizations

This is the number of times per day that a Cardholder can use the card in a 24-hour period (based on the vendor obtaining authorization from JPMorgan Chase).

Allowable Number of Cycle Transactions

This is the total number of transactions (purchases) that can be posted to a single card in a single cycle. Cycles start on the 10th of each month and continue through the 9th of the following month.

Single Purchase Dollar Limit

This is the maximum allowable dollar limit (including shipping and handling) for a single purchase. The University maximum limit for General Purchases is up to \$5000. Approving Officials may place a lower limit on individual cards. Travel and Entertainment may have a higher limit, if needed.

Total Cycle Spending Limit

This is the maximum allowable total dollar amount for posted transactions to an individual card during a cycle. Cycles start on the 10th of each month and continue through the 9th of the following month. The Approving Official sets the limits within the policy guidelines.

Default Limits

The University has defaults for customization. If the Approving Official does not indicate customization of the limits, the following limits will be utilized.

General Purchasing

- 5 Transactions per day
- 20 transactions per cycle
- \$2,500 single purchase limit

- \$5,000 spending limit per cycle

Travel & Entertainment Purchasing

- 20 transactions per day
- 100 transactions per cycle
- \$2,500 single purchase limit
- \$5,000 spending limit per cycle

C. Activating the Card

For security purposes, the pcard cannot be used until it is activated.

The following steps should be completed to activate a card:

- Call JPMorgan Chase at the phone number indicated on the sticker on the pcard.
- Customer Service will verify the Cardholder's identity by using the unique information provided by the cardholder.
- When verification is performed, the pcard will be activated and available for immediate use.
- Activation is required one time for each new or renewal card issued.

D. Card Security

The pcard should always be treated with the same level of care that is applied to personal credit cards. Each department/office needs to determine the best procedures to secure purchasing cards within their department. In some situations, it is more appropriate for individuals to carry the pcard. In other cases it should be stored in a secure place within the business office ensuring access to the card is limited to authorized individuals.

Reminders

- Keep the pcard in an accessible but secure location.
- Guard account numbers carefully.
- **DO NOT** post or write the card number any place that is easily accessible by others.
- File card statements and receipts in locked file cabinets, as some receipts may contain the account numbers.
- Treat the pcard as if it were cash.
- The Cardholder whose name is listed on the pcard bears the responsibility for purchases charged to their pcard.

E. Changing Card Limits and Updating Cardholder Information

Cardholders and Approving Officials may determine that card limits need to be altered based on the Cardholder's purchasing needs.

To make changes, submit a Purchasing Card Change Form (see Appendix E or the Forms section of the Controller's Office website) with appropriate approval signatures to the Purchasing Card Administrator (MS 77) to change:

- Limits on The Card
- Name change
- Default Funding (fund/org/account)

Alternatively, for existing cardholders, an email with the requested changes can be sent to payment@rice.edu from your approving official. Approved changes generally become effective the same day, but no later than 3 business days after requesting the change.

Section 4: How to Use the Card for General Purchasing

A. Making a Purchase

Making a purchase with the pcard is the same as making a purchase with a personal credit card. Orders can be placed in person, by phone, by fax, by mail, or by secure Internet websites.

When making a purchase, follow these steps:

- Determine whether the Purchasing Card is the appropriate purchase method.
 - Item is not on the restricted commodity list (see Section 2, Subsection B);
 - Item is less than \$5000 including shipping and handling;
 - Item is not for personal or private use; and
 - Vendor accepts MasterCard.
- Determine whether the price is the best that can be obtained.
 - Ask for any available Rice discounts;
 - Verify if vendor participates in the Texas Cooperative Purchasing Program (of which Rice is a member) and check for available pricing; and
- Present the pcard to the vendor (or card number if purchasing via mail, phone, fax, or secure Internet websites).
- **Ensure that Texas Sales Tax is not charged** (see Section 4, Subsection B).
- Obtain an itemized receipt (or arrange for a receipt if not making purchase in person. For Internet purchases, receipts or order confirmations may be printed from the website or email the vendor sends). If ordering by phone, obtain the person's name with whom the order is placed. For further information on purchasing by phone, see Appendix D. Purchasing Card transactions that require an itemized or detailed receipt.
- If needed, arrange for shipping. It is the Cardholder's responsibility to ensure that the proper delivery instructions appear on the shipping label.
 - For shipment via the U.S. Postal System, the shipping address should be in the following format:

Recipient's Full Name
Rice University; MS #
P.O. Box 1892
Houston, TX 77251-1892

- For shipment via other delivery companies the shipping address should be in the following format:

Recipient's Full Name
Dept. Name/Bldg. Name/Room #
Rice University
6100 Main Street
Houston, TX 77005

When a person other than the Cardholder uses the pcard for a purchase, the second party's name should be recorded on the original receipt. This is helpful if questions arise at a later date regarding a specific purchase.

The Cardholder is responsible for ensuring receipt of materials and for following up with the vendor to resolve any delivery problems, discrepancies, or claims involving damaged goods.

When receiving a shipment, it is the Cardholder's responsibility to properly inspect the shipment and retain the shipping document/invoice to attach to the Purchasing Card monthly statement. In case of returns, the Cardholder is responsible for coordinating the return directly with the supplier.

B. Sales Tax Exemption

Rice University is exempt from paying sales tax in the state of Texas. Rice's tax exempt certificates may be used only when Rice is the direct purchaser and payer of record. Rice's tax-exempt status does not extend to student clubs or organizations.

Regarding intra-state purchases, the following applies:

- If a product is purchased outside of Texas and delivered to an address within Texas, Texas sales tax should not be charged.
- If a product is purchased in Texas and delivered to an address outside of Texas, Texas sales tax will be charged.

It is the responsibility of the Cardholder to ensure that Texas State Sales Tax is not charged. If charged sales tax when making a purchase with the pcard, it is the Cardholder's responsibility to obtain a credit from the vendor.

If a vendor charges Texas state sales tax on a purchasing card transaction a second time after notification by the Cardholder of Rice's tax exempt status, the Purchasing Card Administrator should be notified so further action may be taken.

Rice's federal tax-exempt number is printed on the pcard and should be given to the vendor at the time the purchase is made.

Copies of Rice's tax exempt certificate are available from Disbursements or can be found on the Payment Solutions website <http://www.payment.rice.edu>.

Vendors may require a copy of the tax-exempt certificate prior to a purchase being finalized.

C. Vendors Who Do Not Accept the Card

Choose applicable alternative:

- Purchase from another supplier that accepts the pcard.
- Purchase item with petty cash or submit approved petty cash voucher with receipt attached to cashier's office for immediate reimbursement (less than or equal to \$100).
- Request vendor to invoice department directly (invoice is then coded/approved and submitted for payment).
- Request payment via a check request to the vendor and attach supporting documentation.

If a vendor who does not currently accept a Purchasing Card is used frequently, contact the Purchasing Card Administrator who will work with JPMorgan Chase to inquire if the vendor is interested in obtaining the ability to accept credit cards.

D. Inability to Encumber Funds

Funds are not encumbered when using the Purchasing Card.

In situations where funding deadlines are an issue (i.e., end of the fiscal year, sponsored agreement end date is approaching, etc.), please remember that the Purchasing Card will not secure funds as the encumbrance process does. Expenses will post immediately to your fund/org/account as received from JPMorgan Chase. The length of time this will take from when the purchase is made is variable depending on when the vendor processes credit card transactions to the bank.

Section 5: How to Use the Card for Travel and Entertainment Purchasing

A. Travel Transactions

The Card functions in the same manner as a personal credit card. The pcard limits (as defined by the Approving Official during the application process) will provide a dollar limit. Cards set up for travel and/or entertainment use (as authorized by the Approving Official) use the vendor's merchant category code (MCC) as the method to classify the transactions as travel or entertainment expenses. Most hotels, restaurants, travel agencies, car rentals, and conference registrations are coded to accept a business travel/entertainment credit card. Cash withdrawals/advances from ATM machines or banks are not allowable.

B. Travel and Business Meeting/Entertainment Policies and Procedures

For detailed information on the rules governing travel, entertainment and business meeting expenses, refer to the University's:

- Travel Policy (806) and Travel Procedures Manual; and
- Business Meeting and Entertainment Expense Policy (811) and Business Meeting and Entertainment Expense Procedures Manual.

All documents are available on the Payment Solutions website <http://www.payment.rice.edu>.

C. Vendors Who Do Not Accept the Card

When traveling and a vendor will not accept MasterCard, personal funds should be used. Reimbursement will be made upon receipt of an approved TEBM statement/envelope or maybe submitted using the on-line form.

Per Rice's travel policy; cash advances are issued only under special circumstances including

- Student travel
- International travel
- Group Travel

If a vendor does not currently accept the pcard, but is used frequently, contact the Purchasing Card Administrator who will work with JPMorgan Chase to inquire if the vendor is interested in obtaining the ability to accept credit cards.

D. Accounting for Travel, Entertainment and Business Meeting Expenses after a Completed Trip or Event

All travel, entertainment, and/or business meeting expenses must be accounted for and reconciled within 30 calendar days after the completion of a trip or event.

Upon completion of a trip or entertainment/business meeting event, the traveler or the individual reporting entertainment or business meeting expenses is responsible for providing the appropriate department personnel with a completed travel/business expense envelope with all required receipts enclosed. With the envelope and receipts, the cardholder or the designated record keeper will complete the on-line travel, entertainment, and business meeting expense form.

Once the on-line travel, entertainment, and business meeting expense form is completed and approved, the envelope with all required receipts should be filed in the home department of the traveler or the individual reporting the entertainment or business meeting expenses (see Section 6, Subsection F for retention requirements). For further information on completing an on-line travel, entertainment and business meeting expense form, see Appendix G.

Section 6: Reconciliation of General Purchasing Transactions

A. Notification of Card Transactions

Purchasing card transactions are transmitted electronically to Rice and then are downloaded into the Banner finance system on a daily basis. General purchase transactions and travel/entertainment transactions are loaded separately and take separate paths within Banner.

As expenses are processed, the Cardholder and Approving Official (or Approving Official's designee) and any additional cardholder reviewers receive email notifications of the purchase transaction. The email notification will include:

- listing of each transaction including vendor name and purchase amount
- default accounting information (fund/org/account coding)
- Banner document number.

It is possible to add additional reviewers to the email notification process for a specific Purchasing Card by contacting the PCard staff via email at <http://www.payment.rice.edu>.

B. Review of Email Notifications

As email notifications are received by the Cardholder, the Reviewer(s) and/or the Designated Record Keeper, charges must be reviewed to determine if the charge is reasonable and that the default fund/org/account coding is correct for the expense. If not, charges should be reallocated via WebApps (see Appendix F for detailed form instructions).

All purchasing card expenses should be reviewed and reallocated on a timely basis. Depending on the volume of usage, reallocation can be done on a transaction by transaction basis, a weekly basis or a monthly basis. **Reallocations should be completed at least monthly. Please also refer to Section 2, Subsection A regarding unaccounted for TEBM emails.**

C. Statement Reconciliation and Record Keeping

Purchasing Card Statements (Statement of Accounts) are emailed to the cardholders monthly. As statements are received, the Cardholder or Designated Record Keeper **MUST** review and reconcile the statement of account against collected receipts. The monthly statement **must** be signed by the Approving Official. Statements are not issued for cards when there is no activity during the billing cycle.

For proper statement reconciliation, these steps must be followed:

- Review statement for accuracy of transactions.
- Reallocate (via WebApps) any transactions that should be expensed to a fund/org/account other than the default coding. For further information on using the web-based reallocation site, see Appendix F.
- Verify that backup documentation is attached for each non-travel/entertainment expense. Required documentation includes original detailed receipts, invoices, any notes or confirmation documentation from the order placement.
- Attach all backup documentation to the statement.
- Verify that for each travel/entertainment expense on the statement, a travel/entertainment/business meeting travel envelope number is noted next to the transaction. See Section 5, Subsection D for further details on accounting for travel and entertainment expenses.
- Obtain required signatures on the statement (Cardholder's **and** Approving Official's or Approving Official's designee) verifying accuracy of statement and presence of required backup.

- File statement and attached backup. Department statements/envelopes should be consistently filed in the same location and should be readily available for review by Controller's Office personnel and external/internal auditors (See Subsection F below for retention requirements).

D. Verifying and Tracking Transactions

As noted above, appropriate documentation should be kept for all purchasing card transactions. For some transactions, the vendor name on the receipt will not match the vendor name noted on the email notification or the monthly statement.

For example, the vendor, Fisher Scientific, might appear on email notification or the monthly statements as "FSS HUS 011...."

In these instances, verify the transaction amount and billing date between the two references. In many cases, additional information will be available on packing slips or other documentation related to the purchase.

If the cardholder is still unable to identify a transaction, the transaction should be disputed following the procedures noted in Section 7, Subsection C.

E. Partial Shipments

As with other types of purchasing, it is common to receive partial shipments when purchasing large orders with the purchasing card. Vendors should bill for orders as they are shipped.

Billing should be carefully reviewed to determine:

- if the entire order or only a partial order was received; and
- the total price charged for all shipments does not exceed the original quoted order price; and
- when shipping and handling costs are added to the final purchase price, the total cost does not exceed your single purchase limit.

Any errors should be disputed following the procedures outlined in Section 7, Subsection C.

F. Record Retention Requirements

Internal Revenue Service (IRS) requires that purchasing card statements with attached documentation must be kept on file within the department (or easily accessible) for 5 years.

Sponsored agreements require that original documents be maintained for 3 years or the duration of the agreement. In some cases, this would extend the record keeping period beyond 5 years.

G. Viewing Purchasing Card Transactions in Banner

Once an email notification of a purchasing card transaction has been received, authorized Banner users will be able to access and review the transaction on-line.

Monthly Banner financial reports will include all purchasing card transactions belonging to the specific fund and organization.

Individual card history can be viewed through the web-based Banner "Purchasing Card Transaction History."

NOTE: *Purchasing card transactions are easily identified by the first two letters of the Banner document number. Documents beginning with the two letter codes noted below identify specific types of purchasing card transactions.*

- IP (purchase/expenditure; non travel/entertainment)
- CP (credit or return; non travel/entertainment)
- JP (reallocation of original transaction; journal entry; non-travel entertainment)
- IT (purchase/expenditure; travel/entertainment)
- CT (credit or return; travel/entertainment)
- JT (reallocation of original transaction; journal entry; travel entertainment)

Section 7: Returns, Credits and Disputed Items

A. Problem Situation

If a Cardholder has a problem with a transaction (damaged goods, wrong product, incomplete order, etc.), the Cardholder should resolve the issue directly with the vendor. Most exceptions or issues can be resolved, but it is important to contact the vendor for resolution as soon as the issue is identified. As mentioned earlier in Section I, Subsection H, if JPMorgan Chase is not notified within 60 days of a questioned item's posting date, the cardholder risks the loss of their right to dispute the transaction.

In situations where the Cardholder is unable to resolve an issue directly with the vendor, refer to Subsection C below.

B. Returns and Credits

When a Cardholder returns an item to a vendor, the vendor should issue a credit with the bank for goods that have been returned. The credit should appear on or before the next cycle. If a credit has not appeared within this timeframe, the vendor should be contacted.

It is the Cardholder's responsibility to make sure that the proper credit is received and that any original documentation regarding the credit is attached to the monthly statement.

Email notifications of credits are sent in the same manner as email notifications for purchases. Credit document numbers begin with the letters CP (general purchase) or CT (travel/entertainment purchase).

C. Disputes

For items that cannot be resolved directly with the vendor or for any charges appearing on the monthly statement that do not belong to the Cardholder, contact a JPMorgan Chase Service Representative at (800) 316-6056.

The following outlines the typical steps that should be taken to resolve a dispute.

- Contact must be made with the Purchasing Card Administrator or JPMorgan Chase within **60 days** of the transaction date in order to be disputed.
- During the investigation, a temporary credit will be issued to the Cardholder's account for the amount questioned.
- Upon completion of the investigation, JPMorgan Chase will notify the Cardholder of the resolution or will permanently credit the Cardholder's account.
- If the dispute is not settled in the Cardholder's favor, the Cardholder's account may be charged for the disputed amount.

D. Request for Duplicate Sales Drafts

Requests for copies of sales drafts or credit slips may be made by contacting a JPMorgan Chase Service Representative at (800) 316-6056. JPMorgan Chase will charge the Cardholder's account \$5.00 for each copy. There is no charge if a copy is requested due to fraud.

Section 8: Lost/Stolen Cards and Card Cancellations

A. Lost or Stolen Cards

Immediately notify:

- JPMorgan Chase at (800) 848-2813 (open 24 hours/day; 365 days/year);
- Rice University Police, ext. 6000 (if lost or stolen on campus); **AND**
- Purchasing Card Administrator (ext. 6708).

NOTE: *If the Cardholder has a card stolen or notices the pcard missing outside of normal business hours, contact the Rice Police (ext. 6000) immediately. The Police Department is open 24 hours a day and can supply the Cardholder with the JPMorgan Chase phone number. Additionally, you must notify the Purchasing Card staff on the following business day.*

Rice is responsible for all charges against the pcard until JPMorgan Chase is notified of the loss or theft by the Cardholder.

Once JPMorgan Chase is notified, the pcard will automatically be suspended and a new card will be sent to the Purchasing Card staff for distribution to the Cardholder.

B. Cancellation and Return of a Card

The Card must be surrendered by the Cardholder if/when the Cardholder:

- terminates employment with Rice;
- transfers to another campus department (to receive a purchasing card for a different position on campus, a new card application must be completed); and/or
- has abused purchasing card privileges.

In the cases noted above, the pcard should be given to the Purchasing Card Administrator, the appropriate Department Chair/Head or a Human Resources Representative.

All returned cards should be closed and forwarded to the Purchasing Card Administrator.

Section 9: Contact Information

A. JPMorgan Chase, NA Customer Service

Purchasing Card Customer Service Department
Phone: (800) 316-6056
Fax: (847) 497-8298
(Monday through Friday; 7:00 AM to 7:00 PM CST)

B. Rice Purchasing Card Program Contacts

<p><i>Barbi Huggins</i> Purchasing Card Administrator Payment Solutions (MS 77) Phone: ext. 6708 Fax: ext. 6701 Email: bhuggins@rice.edu</p>	<p><i>Samia Davila</i> Purchasing Card Assistant Payment Solutions (MS 77) Phone: ext. 6713 Fax: ext. 6701 Email: sdavila@rice.edu</p>
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C. Travel, and Business Meeting/Entertainment Expense Policy and Procedures Questions

Regina Diaz
Travel Coordinator
Payment Solutions (MS77)
Phone: ext. 6715
Fax: ext. 6701
Email: regina.r.diaz@rice.edu

D. Purchasing Policies and Procedures Questions

Patricia Gaylord
Payment Solutions Manager
Payment Solutions (MS 77)
Phone: ext. 6707
Fax: ext. 6701
Email: patricia.l.gaylord@rice.edu

E. Sponsored Agreement Policy and Procedures Questions

Research Accounting/Controller's Office (MS 70)
Phone: ext. 3228
Fax: ext. 6001

Appendix A: Definitions of Frequently Used Terms

Terms frequently used in this manual are defined below:

Purchasing Card	A corporate liability MasterCard issued by JPMorgan Chase, NA to eligible Rice University faculty/staff as needed for purchasing goods/services and travel/entertainment. This is referred to in this document as “the pcard”.
Card Issuer	JPMorgan Chase, NA the bank that offers the purchasing card product and issues cards to eligible Rice faculty and staff members.
Cardholder	The person authorized to make purchases with the pcard.
Approving Official	The person who authorizes an individual to carry The Card. Usually this is the department Chair/Head or Department Administrator, or a Principal Investigator. Every cardholder has an Approving Official.
Purchasing Card Administrator	The person at Rice that oversees the Purchasing Card program.
Finance Office	JPMorgan Chase’s term for the individual department or sponsored agreement requesting the issuance of a purchasing card to an individual. Every card links to a Finance Office.
Designated Record Keeper	The person who retains the purchasing card documentation for a Cardholder and /or is responsible for reallocating charges. It is assumed that this person is the Cardholder unless the Approving Official has specifically named someone else within the department (Finance Office).
Merchant Category Code (MCC)	Grouping of merchants by their classification codes as assigned by MasterCard International. The code assigned by MasterCard identifies a merchant by the type of product or service they sell, such as an office supply store, a hardware store, a restaurant, etc. Merchant Category Codes may either allow purchases only within a set of merchant codes or allow only purchases with merchants outside a set of merchant codes.

Appendix B: Purchasing Card Cardholder Agreement

RICE UNIVERSITY PURCHASING/TRAVEL CARD CARDHOLDER AGREEMENT

As the holder of a Purchasing/Travel Card ("The Card"), I agree to accept full responsibility and liability for its proper use, as outlined in this Agreement, the Purchasing/Travel Card User Guide and Rice University policies, including any subsequent amendments or revisions. I agree to use reasonable efforts to protect "The Card" from theft or other loss, and if "The Card" is stolen or lost, I agree to notify JPMorgan Chase immediately and Rice University's Purchasing Card Administrator within one working day. I understand that "The Card" may be used only for authorized University business in accordance with University policies, and that no personal expenses are to be charged to "The Card." I also understand that "The Card" may not be used to purchase various restricted commodities as identified in the Purchasing/Travel Card User Guide.

I understand that Rice University is liable to JPMorgan Chase, NA for all charges made on the "The Card," and that use of the "The Card" will be subject to audit by the University. In the event that any use of the "The Card" is not in accordance with this Agreement, the Purchasing/Travel Card User Guide and Rice University policies, I authorize Rice University to deduct from my salary or from any other amounts payable to me by the University, an amount equal to the total charges and other expenses related to such use. I also authorize Rice University to collect any amounts owed by me in connection with the "The Card" even if I am no longer employed by the University, and I agree to pay any legal expenses, including costs of in-house counsel, incurred by Rice University if the University initiates any actions or proceedings against me to recover amounts owed by me in connection with "The Card".

I also understand and agree that I must account for all travel/entertainment related expenses within 30 days after a completed travel or entertainment event that involves use of "The Card." I further understand and agree that the use of "The Card" other than in accordance with this Agreement, the Purchasing/Travel Card User Guide and Rice University policies may result in Rice University taking disciplinary action against me, up to and including termination of employment at the University.

In addition, I agree that for any University business trips that I take or any business meeting or entertainment events that I host if I have not completed the required travel/entertainment form within 120 days following the completion of the travel/entertainment event, the University is authorized to deduct from my salary or from any amounts payable to me by the University, an amount equal to the total charges and other expenses related to use of "The Card" for such travel/entertainment.

I understand that Rice University may terminate my privilege to possess and use "The Card" at any time for any reason. I agree to cease use of and return "The Card" to Rice University immediately upon request or upon termination of my employment at the University.

I HAVE READ THE ABOVE INSTRUCTIONS AND I UNDERSTAND THE CONDITIONS
OF THIS AGREEMENT.

Signature: _____ Witnessed _____

Printed Name: _____ Printed Name: _____

Date: _____ Date: _____

Appendix C: [Sales Tax Exemption Certificate](#)

Appendix D: Ordering By Phone/Internet

Placing a Phone Order

- Verify the vendor accepts MasterCard.
- Provide the vendor the appropriate information.
 - Identify yourself as Rice University faculty/staff including your name and department.
 - Verify you are speaking to a representative authorized to accept an order from Rice University.
- Advise the vendor that Rice is exempt from Texas State sales tax per the State of Texas' exemption. (If requested, fax vendor a copy of Rice's tax exempt certificate.)
- Place the order and check for availability.
- Check the pricing to make sure it is reasonable.
- Ask for any discount Rice University is eligible for.
- When the Cardholder purchases using the Texas Co-operative Purchasing Program, inquire if the vendor participates in the program and request prices available under the program.
- Inquire how the freight/shipping will be handled. Is it included in the price or charged separately?
- Ask for the name of the vendor representative with whom you are placing the order as well as any confirmation numbers. **Note this on your paperwork.**

NOTE:

Address for billing is the same as your monthly statement of account or as noted below:

*Recipient's Full Name
Dept. Name, MS#
6100 Main Street
Houston, TX 77005*

Placing an Internet Order

- Verify the vendor accepts MasterCard.
- Verify the website is secure. This is usually noted by an agreement on the site, by a website location that includes "https" in the web address or by the gold lock in the lower right corner of the screen.
- Shop the website or choose your travel arrangements. In the case of General Purchases **make sure the website is equipped to handle tax exempt purchases.**
- When entering the billing information, make sure to use the address that appears on your monthly card statement (enter it **EXACTLY** as it is printed on the statement).

Cardholder's Name
Second line on PCard under cardholder's name
6100 Main St MS#
Houston, TX 77005

If you experience problems with an invalid billing address - try typing in the information different ways. If you continue to experience problems, print out your order and contact the company by phone and let them take your credit card payment over the phone. Remember to print out a copy of your order.

Appendix E: Cardholder Change to Account Form

SEND AN EMAIL WITH CHANGES TO: payment@rice.edu

OR

RETURN THIS COMPLETED & APPROVED FORM TO THE PURCHASING CARD STAFF:
PAYMENT SOLUTIONS, MS 77

CHANGES TO EXISTING PURCHASING CARD

- Changes to be made to Cardholder's Account
 Delete/Close Cardholder's account (Send destroyed card with form)

Cardholder Name/Department: _____

Last six digits of Card Acct No.: XXXX – XXXX – XX ____ - ____ - ____ - ____

Default Coding (fund/org/acct): _____

Profile Choice: Purchasing Purchasing with T&E T&E only

Purchasing

T & E

Single Purchase Limit _____

Transactions per Day _____

Transactions per Cycle _____

Cycle Purchase Limit _____

If Adding Travel/Entertainment

Dean / VP Name and Email: _____

Change Approving Official

Name / Title: _____

Email / Ext.: _____

Email Notifications

Cardholder: _____

Approving Official/Reviewer One: _____

Reviewer Two: _____

Reviewer Three: _____

REQUIRED SIGNATURES

Cardholder: _____ Date: _____

Approving Official/Title: _____ Date: _____

Appendix F: Web-Based Purchasing Card Reallocation Procedures

ABOUT THE REALLOCATION PROCESS

Administrative Systems has created a user-friendly, web-based reallocation site to transfer purchasing card charges from the default fund/org/account to the appropriate fund/org/account.

For access to this form, an individual must have appropriate Banner security access.

To “Obtain an Account” for Banner access, place a request via Administrative Systems Website located at:

<http://www.ruf.rice.edu/~admsys>

TRAINING

To schedule training:

- contact the Training Coordinator (ext. 6715, email payment@rice.edu)

ACCESSING THE REALLOCATION SITE

Using any University networked computer and any web browser, such as Internet Explorer or Netscape Navigator, the Cardholder should:

- Access Rice’s Administrative System’s website at: <http://webapps2.rice.edu/edgar.html> (the form can also be accessed through the main Rice home page (www.rice.edu) by choosing “Staff”, then select “Administrative Systems” in the “University Resources” drop down box.
- Log onto the application by supplying your ID and password as prompted,
- Select the Finance tab at the top of the page
- then scroll down to Web Entry
- Then choose “Purchasing Card Reallocation.”

USING THE SITE

- Choose the Cardholder by using the drop-down box, enter last name, or enter the last six digits of the Cardholder’s card number.
- In the field labeled "Fiscal YY or YYMM", enter the two-digit fiscal year you wish to view.
- Select the “Display Invoices” button, this will display the transactions.
- Scroll to find the charge(s) to be reallocated. Enter the necessary changes in the accounting code combination and/or amount. Choose the "Add" button and the Comment Box will appear. Enter text regarding the charge and select the “ADD” button. You will be able to enter as many lines of comments as needed.
 - To view all your fund/org/account/program/activity/ location choices, for which you have access, delete the text in the fund/org/account/program/activity and/or location boxes and select the gray box shown above your default account coding appears.
 - Program, Activity and Location codes are not required fields at this time. For more information on use of these codes, contact the Controller’s Office (ext. 2478).
 - Press “CHANGE” if you wish to clear the fund/org/account fields and begin again.

- If you did not reallocate the entire amount, a new accounting line will appear. Continue the prior steps until 100% of the original charge has been reallocated. You can reallocate 100% of the entire charge to another fund/org/acct combination or you can breakdown the charge and send it to more than one fund/org. account combination.

IMPORTANT FINAL STEP!

- When all of the charges have been reallocated, scroll to the bottom of the page and select "Commit and Send to Banner".
- Select the gray button "Return to PC Reallocation", the journal number assigned to this transaction will be displayed along with the message indicating "Awaiting Posting". Once posted to Banner, the message will reflect "Posted".

****You are encouraged to reallocate all your monthly charges at one time, and then submit for final commitment. This will group all transactions together in one journal voucher (JV). This will assist you, the user, in ease of review after transactions have been reallocated. Submitting one transaction at a time for final reallocation will create a separate journal voucher for each reallocation. The Banner system checks for and processes reallocations every 15 minutes. If any errors occur, the screen will make reference to the error.**

- Print out a copy of the reallocation and include with your receipts for the approver to review.

NOTE: If you reallocate to a fund/org combination where expenses exceed budget, you will receive a warning notice that says "WARNING: Expense budget is exceeded in new coding." The user has the option of accepting this warning and continuing with the reallocation or going back to The Card Reallocation menu and either terminating the transaction or reallocating to another fund/org combination.

IMPORTANT NOTES REGARDING THE REALLOCATION PROCESS:

- After a reallocation has been posted, it cannot be reallocated again. If you find that you must change it a second time, it will have to be done via an Expense and Revenue Correction Form submitted to the Controller's Office, MS 70.
- If a purchasing card transaction needs to be reallocated to a fund/org outside your Banner access area, contact the Controller's Office (ext. 2478). Crystal Davis will assist you in making that reallocation. This often happens if one department makes a purchase or shares a purchase with another department on campus. This type of purchasing arrangement is allowable.
- Select the Trv/Ent/BMtg button **ONLY** when a charge should be transferred to the Travel/Entertainment/Bus Meeting reallocation site for clearing purposes. Contact Regina Diaz (ext. 6715/ Email: regina.r.diaz@rice.edu) for instructions to correct charges transferred to the Travel/Entertainment/Bus Meeting reallocation site by mistake.
- When you reallocate charges for a specific card, that card number is saved on your menu for future use. To release it, you must choose the "Remove from menu" button to remove the Card from the menu. If you have a card saved on your menu, no one else can access that card to perform reallocations.
- Remember to reallocate charges on a regular and timely basis at least monthly. Cardholders with higher volumes of purchasing card transactions might find it more efficient to reallocate on a more frequent basis. Once a fiscal year closes, no reallocations for that fiscal year can be made. You can view prior fiscal year charges from the Purchasing Card History web page.

- When **reallocating general purchase charges to and from research funds** (RXXXXX), reallocations **MUST** be performed in a timely fashion. Research funds should be reallocated before the grant expiration date and no later than 90 days past the transaction date.

Property (Fixed Assets) purchasing: Currently the purchasing card can be used to purchase networking equipment under \$5000 (account code 75205) and laboratory equipment under \$5000 (account code 75240). The Card **should not be used** for other property/fixed asset purchases with 75XXX or 76XXX.

- When making purchases to either of these two allowable property/fixed asset account codes, 75205 or 75240, the Property Accounting Office requests that the appropriate department personnel forward a copy of the email notification regarding the purchase to the Controller’s Office – Property Accounting at MS-70 or fascard@rice.edu. A copy of the invoice may be requested, if needed. Retain the original invoice/receipt with your monthly statement.
- When reallocating to either of these account codes (75204 or 75240), please note the reallocation document number (JPXXXXXX) on the forwarded notification or in a separate email or memo. The number is generated and noted on the reallocation site screen once the reallocation has been committed. For further questions on this specific issue, please contact Property Accounting at ext. 3429.
- Each transaction within the Banner System has a unique document number. All General Purchasing Card transactions can easily be identified by the first 2 letters of the document number.

IP	Identifies all general purchasing card purchases. The “I” stands for invoice.
CP	Identifies all general purchasing card credits (i.e., for any returns, or sales tax refunds). The “C” stands for credit.
JP	Identifies all reallocated purchasing card transactions (purchases and credits). The “J” stands for a journal voucher to reallocate funds.

CONTACT INFORMATION

For further assistance or information on how to use the purchasing card reallocation site, please contact:

Regina Diaz, Training Coordinator, ext. 6715
Regina.r.diaz@rice.edu, payment@rice.edu

Appendix G: Web-Based Travel, Entertainment, Business Meeting Expense Form Procedures

ABOUT THE FORM

Administrative Systems has created a user-friendly, web-based form to be used for reporting all travel, entertainment, and business meeting expenses. Administrative Systems has also created an electronic approval system for collecting necessary approval “signatures.”

The TEBM form is used to report any travel, business meeting and entertainment expenses and should be completed 30 calendar days after the completion of the trip/event. When the form is not completed, reminder notices are sent to both the Cardholder, One-Over(s) and reviewers at 30 day intervals. The final notice is sent at 120 days after the trip/event and at that time the card is in jeopardy.

Note: If all expenses are out-of-pocket expenses and there are no expenses related to the trip/event charged to the pcard, the online TEBM form is still used for reporting and reimbursement. You will need to access the form through one of your department cardholders' names and card number.

TRAINING

Travel, Business Meeting, and Entertainment form (TEBM) training is required. To schedule training contact the Training Coordinator (Regina Diaz) at ext. 6715, email regina.r.diaz@rice.edu.

ACCESSING THE TEBM ONLINE FORM

Using any university-networked computer and any web browser, such as Explorer or Netscape Navigator, follow the steps noted below:

- Access Rice’s Administrative System’s website at: <http://webapps2.rice.edu/edgar.html> (the form can also be accessed through the main Rice home page (www.rice.edu) by choosing “Staff”, then select “Administrative Systems” in the “University Resources” drop down box.
- Log onto the application by supplying your ID and password as prompted,
- Select the Finance tab at the top of the page
- then scroll down to Web Entry
- Then choose “Travel/Entertainment/Bus Meeting.”

USING THE FORM

- Before beginning the form, collect the TV envelope with all required trip/event receipts. Be sure to confirm the following:
 - In Section I, the Traveler/Host’s name is clearly printed.
 - In Section II, the Traveler/Host has signed the TV envelope.
 - In Section III, if research funds were used, the Principal Investigator (PI) has signed the TV envelope and listed the fund number.
 - All trip/event receipts are inside the envelope and alcohol expenditures are identified on receipts. These alcohol expenses will be a separate line entry in the accounting section of the TEBM form, the account code for alcohol is 70880. Alcohol and entertainment can be combined using account code 70885.

- All general purchase charges related to the trip/event have been moved to the travel form.
- In the “Card Number” box, enter the last six (6) digits of the cardholder’s purchasing card number OR type in the last name of the cardholder and select the gray button labeled “List Card Holders”. *If the Traveler/Event Host has only out-of-pocket expenses, open the TEBM form with the name of one of your department’s Cardholders.* From the list, choose the cardholder by selecting the box beside his/her name.
- In the box labeled “Fiscal YY”, enter the two-digit fiscal year.
- Enter the TV envelope number. All TV envelope numbers begin with “TV” followed by 6 digits.
- Select the gray box labeled “Display Transactions” and the TEBM form will be displayed.

BUSINESS PURPOSE SECTION

- Enter the clearly stated business purpose of the trip/event (see box below) and select the "Add" button. If there are any special notes or circumstances regarding this trip/event, add notes in this section, i.e. reimbursement from another source expected, or this TV envelope is an addendum to TVXXXX already processed.
- To make any corrections, and/or deletions, select the “Change/Delete” button.

Reminder: The noted business purpose should clearly reflect the purpose of the trip/event in relation to official Rice University business. Include adequate information so an independent auditor could clearly understand how the trip/event relates to University business. Noting a purpose such as “business lunch” does not provide adequate information. Noting a purpose such as “business luncheon to discuss planning/logistics of the 5th Annual Hot Air Balloon Conference” gives better detail. For expenses charged to a research fund (RXXXXX) the business purpose must relate to the actual award and/or grant. In addition, for business meetings, a detailed outline/agenda must also be included in the envelope.

EVENT/TRIP INFORMATION SECTION

This section is for recording specific trip/event information.

- If the person is Rice faculty, staff, or student enter the individual’s last name in the text box labeled "Rice Traveler, Meeting Chair/Host ID." *Note: This field is searching the Payroll database.*
 - Select the gray box labeled “Rice Traveler, Meeting Chair, and Host ID.”
- Choose the correct individual from the list. OR
- If the traveler is not associated with Rice or if a Rice Student name does not appear when entering information in the Rice Traveler/Meeting Chair/Host field above, type in the individuals first and last name in the field labeled “Non-Rice Traveler/Meeting Chair/Host Name”.
Note: You should only enter one traveler, meeting chair, or event host. Names should not be filled in for both the rice field and the non-rice field.
- In the field labeled “From Date (MM/DD/YYYY),” enter the trip/event beginning date in the requested format, i.e. 01/24/2008.
- In the field labeled “To Date (MM/DD/YYYY)” enter the end date of the trip/event.
Note: No end date is necessary for a one-day business event.
- In the field labeled “Destination/Location,” enter the destination city and state.
 - If the trip does not originate in Houston, note the departure city as well.
 - For business meetings and entertainment events, note the venue and the city, i.e. Sam’s Café/Houston.
 - Events taking place on the Rice campus, list both the building and room number, i.e. Allen Center, B12.

- In the box labeled "Person to be Reimbursed", type in the person's last name and select the gray box labeled "Person to be Reimbursed". *Note: This field is looking at the Vendor database, if the individual is not listed; the name will need to be added to the Vendor database. See number 8 below for instructions.*
 - Choose the individual and address where the reimbursement check is to be mailed.
Note: If the Rice faculty, staff or student is not on the list, contact Disbursements @ ext. 3441 or email disbmt@rice.edu and request a new vendor set-up in Banner. Disbursements will need supporting documentation when adding new vendors (W-9).
 - Select the "Add" button.
 - To make any additions or changes, click on the "Change/Delete" button.
- Not all trips/events will have a person to reimburse. If all expenses related to the trip/event are paid for with the purchasing card there will not be any reimbursement.

ATTENDEE(S)/AFFILIATION SECTION

This section is to record attendees and their affiliation for travel, business meetings and/or entertainment events. *If the traveler has an unrelated business meeting during the course of a trip, it can be added in this trip, in this section. An explanation for any monies spent on anyone other than the traveler/host is recorded in this section.*

- For **each** event with 12 or less attendees, type in the date, the location of the event, the first and last name(s) and affiliation(s) of each individual in attendance, as well as the topic of discussion. i.e. 3/01/2008 Lunch at Café Express, Dr. Joe Smith, University of Washington, Professor, to discuss joining the Rice faculty. *For more than 12 attendees a list of the attendees and their affiliation should be included in the TV envelope and noted on the TEBM form.*
- For large entertainment events, enclose the invitation or email notice sent to the invitees and a roster or attendee sign in sheet in the TV envelope. In this section note this information is enclosed in the TV envelope.
- Select the "Add" button.
- To change any information, choose the gray "Change/Delete" button.

Note: Original detailed receipts are required for expense amounts greater than \$75.00 (IRS de minimus level). Reporting and segregating alcohol is required with or without a receipt along with other appropriate documentation.

PURCHASING CARD TRAVEL, ENTERTAINMENT, AND BUSINESS MEETING CHARGES

This section is for choosing all purchasing card charges related to this specific trip/event. *This list appears at the bottom of the TEBM form only after the Business Purpose Section and the Trip/Event Info Section have been "added".*

- To choose the related travel/entertainment expense(s) click on the blue text title on the box titled "Purchasing Card Travel, Business Mtg & Entertainment Charges." A list of open purchasing card travel and/or any general purchase expenses moved from Purchasing Card Reallocation will appear.
 - Beside each IT or CT charge is a "Select" button, in addition to the "Select" Button IP and CP charges also have a "Remove" button. If you moved the IP or CP from Purchasing Card Reallocation in error, click the "Remove" button to move it back to Purchasing Card Reallocation.
 - Beside each charge associated with this trip/event, click on the "Select" button and it will be moved into the TEBM form. Once moved into the TEBM form the

charge will have a "Deselect" button. If you selected it in error, click the "Deselect" button to move it back to the bottom of the TEBM form.

Note: Receipt Requirements (for travel or business meetings/entertainment only)

- *Original detailed receipts, invoices or written agreements are required for expense amounts greater than \$75.00 (IRS de minimus level).*
- *All lodging receipts are required.*
- *Deans or Vice-Presidents may set lower de minimus limits in their areas, if desired.*
- *When the original receipt is not available, request a copy of the receipt and attach the receipt to a Missing Receipt Affidavit.*

- Original detailed receipts are put inside the TV envelope.

CASH ADVANCE SECTION

This section is for clearing any cash advances related to the trip/event.

- If a cash advance was issued for this trip, enter the CQ number, CQW number or the payee's last name in the field under the gray box labeled "Name or CQ Search".
- Select the "Name or CQ Search" gray button. A pop-up box will display this payee's cash advances.
- Choose the correct cash advance by selecting the box beside it. The screen will change and the field will be filled with the CQ or CQW number.
- Select the "Add" button. The description and amount you chose will be displayed beside the CQ or CQW number. If there is more than one cash advance, repeat this process.

Note: If you are unable to find the cash advance contact Payment Solutions at ext. 6700. If the cash advance has already been cleared on a prior TV envelope, the system will give this notification on your TEBM form immediately.

OUT OF POCKET EXPENSES SECTION

This section is for recording all Out-Of-Pocket expenses incurred by the individual noted in the "Person Being Reimbursed" field of the Event/Trip Info section of this form. Mileage and per diem is also listed in this section.

The definition of Out-Of-Pocket expenses is expenses that are NOT charged on the Rice purchasing card. These expenses are paid directly by the Traveler/event host from personal funds.

- In the field below the box labeled "Date", type in the date of the expense.
- In the section of labeled "Type", select the arrow of the drop down box and choose the type of expense.
- In the field below the heading "Description", type in the description of the expense. Note the vendor's name and give a general description of the purchase. Give enough detail that an independent auditor could understand the purpose of the expense without having to ask questions.
- In the field below the heading "Amount" type in the total amount to be reimbursed.
- Select the "Add" button.
- To edit or delete the expense, choose on the "Change" button.
- Repeat these steps until all out-of-pocket, mileage and per diem are recorded.

Reminders: Note the reason for the mileage expenses and location along with total number of miles. Rice to IAH is 23 miles one way and Rice to Hobby is 12 miles one way. Mileage reimbursement rates can be found on the Payment Solutions website. If claiming mileage reimbursement, actual gas receipts can not be turned in for reimbursement.

The commute to/from home and work is a personal expense per IRS regulations. During **normal University** business hours (Monday – Friday 8 a.m. – 5 p.m), the mileage reimbursement to/from the airport is based upon the shorter commute from either: Home to the airport or the Rice work site to the airport.

RECORDING PER DIEM EXPENSES FOR MEALS

When recording Per Diem, add a line for the pro-rated per diem for the departure day, add a line for the total number of days for which full per diem is allowed and a line for the return day with pro-rated per diem rate for that day. Example – Trip from 01/24/2008 through 01/30/2008

01/24/2008	Meals (Per Diem)	Departure Day (50% of \$59)	\$29.50 (i.e.)
01/25/2008	Meals (Per Diem)	5 days @ \$59.00	\$295.00 (i.e.)
01/30/2008	Meals (Per Diem)	Return Day (50% of \$59)	\$29.50 (i.e.)

Remember to pro-rate per diem expenses for the day of departure and the day of return. The IRS guideline is to either (1) pro-rate the per diem rate for the day of departure and of return at 75%, or (2) prorate the per diem rate for the day of departure and return using a consistent and reasonable method. Rice’s interpretation is 20% for breakfast, 30% for lunch and 50% for dinner.

Any day a traveler chooses per diem for meal reimbursement, NO MEALS MAY BE CHARGED TO THE PURCHASING CARD and no actual meal charges should appear on the TEBM form. If meals are charged on the PCard, then meal reimbursement must be based on actual expenses and per diem cannot be requested. Per diem is based on a per trip not a per day basis. Co-mingling per diem and actual receipts is not allowed. If there are actual meal charge(s) under Out-of-Pocket Expenses, on the PCard or on the hotel folio, no per diem can be paid"

There are links to the government website where you can find the per diem rate for the city you are traveling to: Go to the Payment Solutions website and select Online Resources & References.

Required Out of Pocket Expense Receipts

Note: Original detailed receipts are required for expense amounts greater than \$75.00. All lodging receipts and general purchase receipts are required.

PERSONAL ITEM ACCOUNTING SECTION

This section is to record any personal expense(s) charged to the purchasing card or any unused portion of a cash advance. Reimburse Rice for all personal and/or unallowable expenses, i.e., laundry, hotel movies, magazines, newspapers, and/or spouse/family meal expenses, extra rental car and hotel charges, etc.

Recording Personal Expenses

- In the “Description” box, type in the date and list individually each personal expense charged on the PCard which needs to be reimbursed.
 - A hotel folio might include personal expenses such as laundry, hotel movies, newspapers and magazine etc.
 - A meal charge might include personal meal expenses for a spouse, family or friends.
- Enter the amount of the charge needing to be reimbursed in the field under the box labeled “Amount.”
- Select the “Add” button.
 - Each time you select the “Add” button, another line will be available to list another personal expense charged on the PCard. Continue the above process until you have accounted for all expenses.

Recording Unused Portion of a Cash Advance

- In the “Description” box, type Unused Portion of Cash Advance and an explanation the reason all the money was not used.
- Enter the dollar amount of the unused portion of the cash advance, in the field labeled “Amount.”
- Select the “Add” button.

This section of the on-line form is for recording any personal expenses charged to the purchasing card or any unused portion of a cash advance.

Note: Calculating the Unused Portion of a Cash Advance

(CASH ADVANCE) - (OUT OF POCKET EXPENSES) = (UNUSED PORTION OF CASH ADVANCE)

The recipient of the cash advance pays the unused portion of a cash advance back to Rice.

ACCOUNTING SECTION

This section of the form is for coding the total trip/event expenses to the appropriate fund, organization, and account codes combination. Program, activity and locations codes are used when applicable. Remember to list the total alcohol charges during the trip on a single line in this section and use the account code 70880 (alcohol and entertainment can be combined and account code 70885 can be used if desired) with the appropriate fund and org. After accounting for all trip/event expenses, the approval boxes will appear.

- The Banner system generates the total amount to be coded. Enter the fund/org/account/program/activity/location code combination the trip/event expenses are to be charged.
 - If the trip/event is split coded enter a line of accounting and select “Add”. An additional line will appear until the total amount is coded.

Note: Program, activity and location codes are not required. For more information on the use of these codes contact Crystal Davis in the Controller’s Office (ext. 2478).

To view all of your fund, organization, account, program, activity, location code choices, clear any text in the box below the specific box, enter at least one digit and choose the button labeled, “Fund”, “Org”, “Acct”, “Prog”, “Actv”, and/or “Locn”.

MONIES DUE RICE OR REIMBURSEMENT DUE TO TRAVELER/EVENT HOST

- After all expense accounting is complete, a box will appear below the Accounting section that lists the money due to Rice or due to the Traveler/Host. If no money is due the box will read “Amount Due Rice -- \$.00”
 - When monies are due Rice, print the cashier voucher by selecting the box labeled “Print Cashier Voucher”, write your MS number and name on the voucher and make two copies.
 - Collect a personal check made payable to Rice University from the Traveler/Host in the amount due and make a copy.
 - After the form has been approved, submit the check and check copy along with the two copies of the TEBM Cashier Voucher to the Cashier’s Office for deposit with a note for them to return a stamped or initialed copy of the check and Cashier Voucher to you. When returned from the Cashier’s Office, place the stamped copies in the TV envelope.

- The reimbursement check will be mailed to the address indicated on the form. There is no special handling of reimbursement check. Banner is capable of issuing the check to an address, campus mail or direct deposit (if the employee is set up to receive direct deposit) along with a copy of the completed TEBM form.
- When Rice owes the Traveler/Host the amount due from Rice will be indicated. *Checks are cut on Tuesdays, Thursdays and Fridays.*

APPROVALS

Once the form has been completed and the Accounting Section is complete, the Approval Boxes will be displayed. There are two kinds of approval. "One-Over" Approval is required and is defined in the box below. One-Over approval is necessary *before* requesting "Additional Fund/Org Approval" in those cases where additional approval is necessary. In some instances the "One-Over" does not have signature authority for the amount nor has the funds/org combination that is being charged.

Traveler/Event Host:	Approver:
Department travelers including Principal Investigators	Department Chair/Head or designee*
Department Chair/Head or Director	Dean or division head or designee*
Deans and administrators reporting to the Provost	Provost or designee*
Provost, Vice Presidents and administrators reporting to the President	President or designee*
Vice-President for Investments & Treasurer	Controller
President and Assistant to the President	Vice-President for Investments and Treasurer

***as defined on the Rice University signature authorization card**

NOTE: Approver can't approve his/her own expenses nor can the approver approve if they attend the event. An approver may never report to the individual for whom the expense is incurred. Receipts over a year old require a Dean/VP approval.

SUBMITTING FOR APPROVAL

- Determine the "One-Over" approver.
- In the field below the gray box labeled "Choose One-Over Approver or Approver's Designee", type in the last name of "One-Over".
- Select the gray box labeled "Choose One-Over Approver or Approver's Designee."
 - A list of names with Banner IDs will be displayed.
 - Choose the button beside the correct approver and the field will populate the Banner ID.
- Choose "Yes" to receive email notifications on approver's actions.
- Select the gray box labeled "Request Approval." *Once "Request Approval" has been chosen, no changes can be made to the TEBM form.*
 - On the originator's TEBM menu under "Status" the approver's Banner ID and date the approval was requested.
 - The One-Over will receive an email requesting approval including the link to the TEBM form.
- The One-Over approver will review the TEBM form and the contents of the TV envelope per Rice Policy/Procedures.
 - When the approver is satisfied the TEBM form and receipts are within policy limits, he/she will select the "Approve" button.
 - After the form is approved the "Status" box on the originator's menu will change to reflect the approval and approval date.
 - If the TEBM form is not approved, the One-Over will select the "Disapprove" button and be given the option of entering the reason for the rejection. The form is returned to the originator who can make the necessary changes and re-send for approval.

- After approval of the One-Over, if an Additional Approver is required, the originator will forward the TEBM form to the Additional Approver using this box at the bottom of the TEBM form. This approver may want to see the TV envelope, but is not required to do so. The One-Over approver is required by policy to review the TV envelope.
 - When this approval has been given, a message will be displayed on the originator's TEBM menu screen.
 - The additional fund/org approver may choose not to approve the online form. In this situation, he/she will disapprove and have the option of entering reason for the disapproval.
 - The form will be sent back to the originator's menu for additions or corrections. The originator will make the necessary correction(s) and resend the TEBM form for One-Over approval again and repeat the above process.

Reminder: The notification emails that are sent to the approvers are issued automatically on a 15-minute cycle.

- When approvals have been obtained, monies owed have been submitted and processed by the Cashier's Office and Banner has posted the form, comments under the "Status" column on the originator's TEBM menu will read, "Posted – Qry Doc."
- On the originator's TEBM menu under the "Action" column are two gray boxes, one labeled "View Document" and the other labeled "Remove From Menu."
 - To view the completed form, select the "View Document" button.
 - To remove the completed document from the TEBM menu, select the "Remove From Menu" button. *Note: Prior to approval of the form, the "Remove From Menu" button will delete the TEBM form.*
 - Once removed, completed forms can be reviewed by using the "Travel, Entertainment, Business Meeting Query."

FILING AND MAINTAINING TEBM TV ENVELOPES

- Approved TV envelopes will be filed in the home department of the traveler/host for at least five (5) years, per Internal Revenue Service Requirements.
- Research contract/grants require that original documents be maintained for three (3) years after the final contract/grant report has been filed.

RECONCILING EXPENSES ON THE MONTHLY PURCHASING CARD STATEMENT

JPMorgan Chase sends a monthly statement to each cardholder during the first week of each month. The statement is emailed to you from **TransPlus**. If you do not receive the statement during the first week of the month, contact the PCard staff to obtain another monthly statement. According to Rice Policy, the cardholder or his/her designee is responsible for reconciling the statement in a timely manner.

- Review monthly statement for accuracy.
- Attach the original detailed general purchase receipts, internet confirmation or packing slips to the back of the monthly statement.
 - If there is not an original detailed receipt, a copy of the receipt should be obtained and attached to a completed Missing Receipt Affidavit.
- Next to a travel related charge, record the TV envelope number where the receipt can be found and where the charges have been cleared. The TV envelope will contain all receipts for the trip/event. Any lodging must be supported with an original detailed receipt. If the original is not available, a copy should be obtained and attached to a completed Missing Receipt Affidavit and put in the TV envelope.
- The Cardholder and the Cardholder's One-Over signs and dates the monthly Statement.
- Monthly statements are retained in the cardholder's home department for a minimum of five (5) years or the duration of the grant/fund charged plus three years.

BANNER QUERIES FOR REVIEWING TEBM CHARGES

- To view a completed TEBM form, access Banner Web/Apps, under the “PCard and Travel Queries”, click “Travel, Entertainment, Business Meeting Query”, fill in at least one section of the query and select the submit button.
- “Unaccounted for Travel/Ent/Bus Mtg PCard Charges” can be accessed under “PCard and Travel Queries” is your way to look up an individual or an org and see which travel charges should be cleared on the TEBM form.
 - Charges not cleared will not have a TV envelope number or originator's name in the last two columns on the right.
 - TEBM forms will have the TV envelope number and the originator's name in the last two columns on the right.

Appendix H: Allowable Account Code List

I. General Purchasing

Below is a list of all allowable account codes (arranged alphabetically by description) *as of July, 2008*. Any purchase less than \$5000 belonging to one of these account codes is allowable. For the most current list, check the on-line version of this manual on the Payment Solutions website <http://www.payment.rice.edu>.

NOTE: A numerical listing is available within the web based Purchasing Card Reallocation site.

- Access the form
- Clear the white account code box then click on gray box above.

Acct Code	Title	Acct Code	Title
70944	A/V Equipment under \$5000	70530	Network Equipment under \$5000
70161	ADA supplies and expenses	75205	Networking Equipment
70160	Advertising Employment	70494	NLR Participation
79145	Advertising Employment Endowment	70947	NonComp Eqp Some Res Fds 2501-5000
70120	Advertising Expenses	70940	NonComputer Equipment Under \$5000
70150	Advertising Other	71550	Non-Maintenance Services
70130	Advertising Public Relations	71050	Office Refreshments
70140	Advertising Research/Grants Related	71512	Organ Maintenance and Repairs
78210	Alcohol Purchased for Resale	71040	Oth Off Morale Items Not for Resale
70166	Animal Care	71514	Other Maint Repairs - Music
70167	Animal Purchase	79158	Other Marketable Security Fees End
71013	Application Processing Fees	79161	Other Mineral Misc Exp Endowment
71031	Athletics Team Meals Other	78230	Othr Beverages Purchased for Resale
70230	Auto Actual Expenses	70162	Owlvision
70190	Auto Expenses - Non-Travel	72345	Parking - Local and Travel
70250	Auto Gasoline - Rice Vehicles Only	72355	Pcard unaccounted for Trvl/Ent
70240	Auto Repairs/Maintenance	71720	Periodicals, Subscriptions & Books
14230	Aux Inventory Miscellaneous Sales	70740	Permits & Licenses
14190	Aux Inventory Supplies	71513	Piano Maintenance Repairs and Moves
14200	Aux Inventory Textbooks-New	70941	Printer under \$5000
70308	Awards / Supplies for	71730	Printing and Photocopying
71721	Books/ Financial Aid	71735	Printing costs - Athletics
72335	Box Office	70921	Production Equip under \$5000
70315	Broadcasting Expenses	71750	Promotional Items
70444	Cable T.V. Service	72333	Properties - Rice Theatre
70875	College Masters Expenses	71740	Publication Costs
70493	Comp Peripheral/rel itms undr \$5000	72337	Publicity
70497	Comp Rel Eqp-Some Res Fds 2501-5000	78360	Purchase Long Distance Service
70470	Computer Equip Maintenance	78310	Purchased Services for Resale

70480	Computer Equip Maintenance Other	78330	Purchase-Materials/Parts for Resale
70490	Computer Related Equip Under \$5000	78100	Purchase-Merchandise for Resale
70630	Computer Usage: Funded by PO	78350	Purchase-Special Svc for Resale
70942	Copier under \$5000	72913	R Assoc Hall of Fame Banquet
78500	Cost of Goods Sold	72915	R Assoc Newsletter Costs
72330	Costumes	72922	R Assoc Rice Athletic Study
70395	Courier and Delivery Services	72365	Registration Fee and Conferences
70695	Course Development	72840	Rental Expenses-External
71012	Credit Card Service Charges	72030	Research Animal Care
70491	Desktop Comp Ind Use under \$5000	72020	Research Purchase of Animals
70251	Diesel Fuel Rice Owned Vehicle/Equi	72332	Scenery
70705	Drug Testing	71572	Schd Major Maint/Repairs Out Vendor
70720	Dues & Memb Social/Civic/Community	71488	Scheduled Maint/Repairs Outside Ven
70730	Dues & Memberships Other	71486	Scheduled Maintenance/Repairs
79105	Endowment Dues & Memberships	71571	Scheduled Major Maint/Repairs F&E
79111	Endowment Mixed Oil & Gas Misc	71480	Scheduled Preven Maint Outside Vend
79113	Endowment Permits & Licenses	71470	Scheduled Preventative Maint F & E
79114	Endowment Photography	70498	Server under \$5000, Non-Ind Use
79143	Endowment Printing and Photocopying	70155	Signs and Banners
79128	Endowment Realty Keys	70510	Software Applications Under \$5000
79133	Endowment Registration Fee/Conferen	70511	Software Maint Expensed (<1year)
79171	Endowment Subsc to Comp Online Svc	70520	Software Oprtg Systems Under \$5000
71727	Faculty Subscriptions & Related Svc	72334	Sound - Rice Theatre
70990	Film and Photography Publications	72331	Stage Lighting
71000	Film, Photography Other Incl Video	71723	Student Textbook
70980	Films and Photography	71722	Subsc.to Computer Online Services
73030	Fire Alarm Testing & Service	72195	Supplies Athletic Training Room
73020	Fire Extinguisher Testing & Service	72165	Supplies Educational
73040	Fire Sprinkler Testing & Service	72180	Supplies Laboratory
70870	Flowers and Gift Items	72190	Supplies Office
70871	Flowers for Events	72185	Supplies Research/Project
78220	Food Purchased for Resale H&D only	72205	Supplies Sports/Athletics
70390	Freight and Shipping Expenses	72215	Supplies: Power and Hand Tools
78290	Freight-Merchandise for Resale	72200	Supplies: Shop Supplies and Parts
70950	Furniture Under \$5000	70420	Telecommunication Line Charges
70872	Gifts for Events	70430	Telephone Charges: Long Distance
70922	Instructional Equip under \$5000	70425	Telephone Wireless Services
71312	Insurance Expense	78510	Textbook Disposal Cost
71731	Jones Journal	72420	Training/Regis. Fees-Job Related
75240	Laboratory Equipment	72341	Travel - Airfare
73060	Laboratory Testing/Analysis	72342	Travel - Ground Transportation
70492	Laptop Comp Ind Use under \$5000	72344	Travel - Hotels

72820	Laundry	72343	Travel - Meals
75130	Lib Books for Permanent Collection	72349	Travel - Unallowable Costs
75140	Lib Periodicals for Perm Collection	72351	Trvl - Coach class excptn: Medical
75150	Library Books Binding	72352	Trvl - Coach class excptn: Non-medi
72346	Local Transportation	72810	Uniform Expenses
70400	Mailroom and Postage Expense	71574	Unschd Major Maint/Repairs Out Vend
70930	Maint Contracts- Non-Computer Equip	71510	Unscheduled Main/Repair Outside Ven
71521	Maintenance - Playing Fields	71511	Unscheduled Main/Repair Radio Equip
72336	Marketing	71500	Unscheduled Main/Repairs F & E
72206	Medical Supplies	71573	Unscheduled Major Maint/Repairs F&E
72830	Miscellaneous	79159	Utilities Sewage Endowment
79160	Mixed Oil & Gas Operating Exp Endow	70526	Website Devel & Maint
71585	Moving Office/Lab Furniture/Equip	70763	Wellness Program
72188	Music Purchases and Rentals	70535	Wireless Network Equip under \$5000
70450	Network Access Charges	75207	Wireless Network Hardwre over \$5000

*NOTE: 72190 - Office Supplies Restricted use by some Research Accounts

II. Travel & Entertainment

Below is a list of allowable account codes (arranged alphabetically by description) for travel and entertainment purchasing *as of July, 2008*. For the most current list, check the on-line version of this manual on the Payment Solutions website <http://www.payment.rice.edu>.

Acct Code	Title	Acct Code	Title
70161	ADA supplies and expenses	70161	ADA supplies and expenses
70160	Advertising Employment	70160	Advertising Employment
70880	Alcoholic Beverages	70880	Alcoholic Beverages
72111	Athl Training Table - Training Camp	72111	Athl Training Table - Training Camp
72110	Athletics Scholarships - Meals	72110	Athletics Scholarships - Meals
71031	Athletics Team Meals Other	71031	Athletics Team Meals Other
70230	Auto Actual Expenses	70230	Auto Actual Expenses
70200	Auto Leasing Exp/Short-Term,Local	70200	Auto Leasing Exp/Short-Term,Local
70220	Auto Mileage Reimbursement	70220	Auto Mileage Reimbursement
71011	Bank Service Charges	71011	Bank Service Charges
72363	Bus Charters / Transfers	72363	Bus Charters / Transfers
70310	Business Meetings	70310	Business Meetings
72330	Costumes	72330	Costumes
70395	Courier and Delivery Services	70395	Courier and Delivery Services
70896	Developmt Ofc Event Supp External	70896	Developmt Ofc Event Supp External
70730	Dues & Memberships Other	70730	Dues & Memberships Other
79170	Endowment Travel	79170	Endowment Travel
70862	Entertainment - Faculty Recruiting	70862	Entertainment - Faculty Recruiting

70861	Entertainment - Student Recruiting	70861	Entertainment - Student Recruiting
70860	Entertainment Expenses	70860	Entertainment Expenses
70885	Entertainment including Alcohol	70885	Entertainment including Alcohol
70900	Events/Fundraising or Public Affair	70900	Events/Fundraising or Public Affair
71727	Faculty Subscriptions & Related Svc	71727	Faculty Subscriptions & Related Svc
70870	Flowers and Gift Items	70870	Flowers and Gift Items
70871	Flowers for Events	70871	Flowers for Events
78220	Food Purchased for Resale H&D only	78220	Food Purchased for Resale H&D only
70390	Freight and Shipping Expenses	70390	Freight and Shipping Expenses
70872	Gifts for Events	70872	Gifts for Events
71312	Insurance Expense	71312	Insurance Expense
71731	Jones Journal	71731	Jones Journal
72346	Local Transportation	72346	Local Transportation
70400	Mailroom and Postage Expense	70400	Mailroom and Postage Expense
72830	Miscellaneous	72830	Miscellaneous
70450	Network Access Charges	70450	Network Access Charges
70940	NonComputer Equipment Under \$5000	70940	NonComputer Equipment Under \$5000
71050	Office Refreshments	71050	Office Refreshments
71040	Oth Off Morale Items Not for Resale	71040	Oth Off Morale Items Not for Resale
70162	Owlvision		

Appendix I: Code of Ethics

Use of the Purchasing Card at the department level carries with it responsibilities. The purchasing function is being handled in a decentralized manner by an ever increasing number of individuals. The following code of ethics is being offered to provide guidance in the procurement function.

National Association of Education Buyers (NAEB) Code of Ethics

1. Give first consideration to the objectives and policies of my institution.
2. Strive to obtain the maximum value for each dollar of expenditure.
3. Decline personal gifts or gratuities.
4. Grant all competitive suppliers equal consideration insofar as state or federal statute and institutional policy permit.
5. Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation.
6. Demand honesty in sales representation whether offered through the medium of a verbal or written statement, and advertisement, or a sample of the product.
7. Receive consent of originator of proprietary ideas and designs before using them for competitive purchasing purposes.
8. Make every reasonable effort to negotiate an equitable and mutually agreeable settlement of any controversy with a supplier; and/or be willing to submit any major controversies to arbitration or other authorized third party review, insofar as the established policies of my institution permit.
9. Accord a prompt and courteous reception insofar as conditions permit to all that call on legitimate business missions.
10. Cooperate with trade, industrial, and professional associations and with government and private agencies for the purposes of promoting and developing sound business methods.
11. Foster fair, ethical, and legal trade practices.
12. Counsel and cooperate with NAEB members and promote a spirit of unity and a keen interest in professional growth among them.

July 1, 1985

NATIONAL ASSOCIATION OF EDUCATIONAL BUYERS