Appendix A: Definitions of Frequently Used Terms

Terms frequently used in this manual are defined below:

Purchasing Card	A corporate liability MasterCard issued by Bank One to eligible Rice University faculty/staff as needed for purchasing goods/services and travel/entertainment. Referred to in this document as "The Card".
Card Issuer	Bank One, 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 a Purchasing Card.
Approving Official	The person who authorizes an individual to carry The Card. Usually this is the department Chair/Head or Department Administrator, or a contract/grant Principal Investigator. Every cardholder has an Approving Official.
Purchasing Card Administrator	The person at Rice that oversees the Purchasing program.
Finance Office	Bank One's term for the individual department or grant requesting the issuance of a purchasing card to an individual. Every card links to a Finance Office.
Designated Record Keeper	The person who keeps ALL of the purchasing documentation for a single Purchasing Card and /or 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 Bank One NA 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 Bank One 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 21 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.

<u>I HAVE READ THE ABOVE INSTRUCTIONS AND I UNDERSTAND THE CONDITIONS OF THIS AGREEMENT.</u>

Signature:____________________________ Witnessed ____________________________

Printed Name:_________________________ Printed Name:____________________________

Date: ________________________________ Date: ___________________________________

Appendix C: Sales Tax Exemption Certificate

01-339 (Back)
(Rev. 11-95/3)

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency	
William Marsh Rice University	
Address (*Street & number, P.O. Box or Route number*): **6100 Main Street, MS - 70**	Phone (*Area code and number*): **(713) 348-4812**
City, State, ZIP code: **Houston, TX 77005 - 1892**	

I, the purchaser named above, claim an exemption from payment of sales and use taxes for the purchase of taxable items described below or on the attached order or invoice form:

Seller: ______________________________

Street address: ______________________ City, State, ZIP code: ______________________

Description of items to be purchased or on the attached order or invoice:

Any and All

Purchaser claims this exemption for the following reason:

We are an Educational Institution and qualify for the Exemption under Rule 3.322, paragraph (b) section (2) of the Texas Tax Guide.

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here	Purchaser	Title	Date
	W/R Kubricht	Disbursement Manager	January 1, 2001

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.
THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.
Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.

Appendix D: Ordering By Phone

Making a Phone Order

- Verify that the vendor accepts MasterCard.
- Give vendor the appropriate information.
  - -Identify yourself as calling from Rice University and identify your department.
  - -Make sure you are talking to a representative who is authorized to take an order from Rice.
- Advise vendor that Rice is exempt from Texas State sales tax per the IRS educational institution exemption. (If requested, fax vendor a copy of Rice's tax exempt certificate.)
- Place order and check for availability.
- Check pricing to make sure it is reasonable.
- Ask for any discount Rice University may be eligible for from the vendor.
- If the Cardholder purchases using the Texas Co-operative Purchasing Program ask if the vendor participates in the program and if there are prices available in this category.
- Inquire how freight/shipping will be handled:
  - ---Included in the price?
  - ---Added as a line item on the invoice?
  - ---Freight collect (freight charged separately)?
- Ask for the name of the vendor representative with whom you are placing the order. Note this on your paperwork. Also, list any other reference numbers or confirmation numbers.

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

Departments may want, if repetitive orders are placed, to make up labels or a stamp to record the following information on the initial request form.

Order placed via Purchasing Card:

Date	____________(A)_____________
Vendor	____________(B)_____________
Confirmation No.	____________(C)_____________
Delivery Company	____________(D)_____________
Shipment Costs	____________(E)_____________
Back Order	____________(F)_____________
Vendor Contact	____________(G)_____________
Order Placed By	____________(H)_____________

Key to above:

A. Date order is placed
B. Company order is placed with
C. Unique record number for each individual purchase. Can be used for tracking deliveries, reporting damaged goods, issuing return orders.
D. Company that ships/delivers goods. (ex: The Vendor, FedEx, UPS, DHL, etc.)
E. Total cost of shipping and delivery
F. Note if backorders have been indicated by the vendor.
G. Name of vendor's representative with whom the order was placed.
H. Name or initials of person placing the order for Rice.

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	____________	____________
Authorization Per Day	____________	____________
Authorization 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**:** ____

Third Email**:**____

REQUIRED SIGNATURES

Cardholder: ____Date:_________

Approving Official____Date:_________

Title:____

RETURN THIS COMPLETED & APPROVED FORM TO THE PURCHASING CARD ADMINISTRATOR: BUY/PAY PROCESS DEPT (MS 77)

Appendix F: Web-Based Purchasing Card Reallocation Form Procedures

ABOUT THE REALLOCATION PROCESS

Administrative Systems has created a user-friendly, web based reallocation form 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/**

FORM TRAINING

Reallocation form training is required. To schedule training:

- contact the Purchasing Card Administrator (ext. 6710, email **buy-pay@rice.edu**)
- appropriate Banner access is necessary to access the form in the training – arrange for access (including ID/Password) **PRIOR** to training.

ACCESSING THE REALLOCATION FORM

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

- access the Rice's Administrative System's website at: **https://cairo.rice.edu:8030/PWeb/PS1/ruwmenu.main** (the form can also be accessed through the main Rice home page (**www.rice.edu**) by choosing "Administrative", then "Resources".
- Under the "Business Resources" section, select "Administrative Systems".
- Select "Web Applications & ER"
- Log onto the application by supplying your ID and password as prompted,
- Choose "Web Entry," and
- Then choose "Purchasing Card Reallocation."

USING THE FORM

- Enter the last six (6) digits of The Card with which you wish to work and enter the time period within which you wish to reallocate charges.

  If you do not know the card number, enter the Cardholder's last name and click on "List Card Holders." From that listing click on The Card for which you want to reallocate charges.

- In choosing the time period, you can select the entire fiscal year to view (enter 01 for fiscal year 2001) **or** you can choose a month of the fiscal year to view (enter 01XX). See chart on next page for fiscal year.

Fiscal Year/Month Chart (YYMM)	
July 2000	0101
August 2000	0102
September 2000	0103
October 2000	0104
November 2000	0105
December 2000	0106
January 2001	0107
February 2001	0108
March 2001	0109
April 2001	0110
May 2001	0111
June 2001	0112

- Once you have The Card number and a time period chosen, click "Display Transactions."

  A list of all transactions within the chosen time period will be displayed.

- In the boxes below the fund, org, account, program, activity, and location codes to which the original transaction was charged, there are white boxes in which the new fund, org, account, program, activity, and/or location codes and amount can be entered for the reallocation.

NOTE:

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 Jennifer Samuelson (ext. 6715/ Email: jsamuels@rice.edu) for instructions to correct charges transferred to the Travel/Entertainment/Bus Meeting reallocation site by mistake.

- 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 (white) boxes and click on the gray box shown above where your default account coding appears.

- Enter the first fund/org/account/program/activity and location combination to which you want to reallocate.

  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).

- Tab to the amount field, enter the amount you wish to reallocate to this specific fund/org/account/program/activity/location combination and click the "ADD" button.

- Comment Box will appear. Enter text regarding the charge and click the "ADD" button (located to the right) to save that line of comments. A new blank line will appear once the "ADD" button has been clicked. After inputting a line of comments and clicking the "ADD" button, a new blank line will always appear. You will be able to put in as many lines of comments as needed.

  YOU CAN REALLOCATE 100% OF THE ENTIRE CHARGE TO ANOTHER FUND/ORG/ACCOUNT/PROGRAM/ACTIVITY/ LOCATION COMBINATION, OR YOU CAN

BREAK DOWN THE CHARGE AND SEND IT TO MORE THAN ONE FUND/ORG.ACCOUNT/ACTIVITY/LOCATION COMBINATION.

Press “CHANGE” if you wish to clear the fund/org/account fields and begin again.

IMPORTANT NOTE: Once a reallocation has been committed, it can only be changed through submission of an expense transfer form to the Controller’s Office.

- **IF YOU DID NOT REALLOCATE THE ENTIRE AMOUNT, A NEW ACCOUNTING LINE WILL POP UP:**

  a) Enter the next fund/org/account/program/activity and location combination.
  b) Tab to the amount field and enter the amount you wish to reallocate, and click the “ADD” button.
  c) Continue these steps until 100% of the original charge has been reallocated.

- After completing one reallocation continue to the next transaction you wish to reallocate and repeat the steps noted above.

  **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.

IMPORTANT FINAL STEP!

After all the transactions you wish to make are coded for reallocation, continue to the bottom of the screen to the “Commit/Send to Banner” button. Click on this button to finalize all reallocations.

- A status screen will come up that will update you on the current status and will provide the Banner document number (JV number) for the final posting of reallocated charges. (The Banner system checks for and processes reallocations every 15 minutes.) If any errors occur, the screen will make reference to the error.

  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 transfer form submitted to the Controller’s Office.

- 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.

  NOTE: 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.

- When you reallocate charges for a specific card, that card number is saved on your menu for future use. To release it, you much 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. What works well for most users is to reallocate on a monthly basis when the statement arrives. 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 charges to and from research funds** (RXXXXX), reallocations MUST be performed in a timely fashion. Research funds should be reallocated no later than 90 days past the transactions and before the grant expiration date.

- Property (Fixed Assets) purchasing: Currently the purchasing card can be used to purchase networking equipment under $2500 (account code 75205) and laboratory equipment under $2500 (account code 75240). The Card should not be used for other property/fixed asset purchases (75XXX or 75XXX account codes).

  When making purchases belonging 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.

  Do not send the original receipt, as you will need to attach it to your monthly statement of account.

  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 form 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.

FURTHER ASSISTANCE/INFORMATION

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

- Administrative Systems (**http://www.ruf.rice.edu/~admsys/**)
- The Purchasing Card Administrator (**jsg@rice.edu** or ext. 6710)
- The Purchasing Card Assistant (**bhuggins@rice.edu** or ext. 6708)

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. Along with the form, the Administrative Systems department has also created an electronic approval system for collecting necessary approval "signatures."

NOTE REGARDING RELOCATION EXPENSES
At this time, the on-line Travel/Entertainment and Business Meeting Form should **NOT** be used for reporting and/or payment of relocation of expenses for new employees.

FORM TRAINING

Travel, Business Meeting, and Entertainment form (TEBM) training is required. To schedule training contact the Buy/Pay Travel Facilitator (Jennifer Samuelson) at ext. 6715, email **jsamuels@rice.edu**. Once training has been completed, contact Administrative Systems to arrange for security authorization on this specific Banner Form.

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 Administrative System's website at: **https://cairo.rice.edu:8030/PWeb/PS1/ruwmenu.main** (the form can also be accessed through the main Rice home page (**www.rice.edu**) by choosing "Administration", then "Resources".
- Under the "Business Resources" section, select "Administrative Systems".
- Select "Web Applications and Electronic Reporting (ER)."
- Log on to the application by supplying your ID and password as prompted, choose "Web Entry," and
- Choose "Travel/Entertainment/Bus Meeting".

USING THE FORM

- Before beginning the on-line form collect the travel, entertainment & business meeting summary envelope from the traveler/event host.

  Confirm that:

  A. The Traveler's/Event Host's name is clearly printed on the summary envelope.
  B. The Traveler/Event Host has signed the summary envelope.
  C. The Principal Investigator (PI) has signed the summary envelope (if research funds are being charged).

- In the "Card Number" box, enter the last six (6) digits of the purchasing card number for which the trip and/or event expenses have been charged. If you do not know the last six (6) digits enter the cardholder's last name and click on the gray button labeled "List Card Holders."

NOTE REGARDING USE OF FORM WHEN THE PURCHASING CARD HAS NOT BEEN USED FOR ANY TRIP/EVENT PURCHASES

If no expenses related to the trip and/or event were charged to a purchasing card, meaning that all expenses were out of pocket, you can still use the on-line travel, entertainment, and business meeting form for reporting and reimbursement. You will need to access the form through one of your department cardholder's names or card numbers.

- In the box labeled "Fiscal YY or YYMM" enter the time period for which you want all travel and/or entertainment charges listed.

  In choosing the time period, you can select the entire fiscal year to view (enter the last two digits of the fiscal year, i.e., 01, 02, etc.) or you can choose a month of the fiscal year to view (enter the last digits of the fiscal year plus the two digits representing the fiscal month.)

Fiscal Year/Month Chart (YYMM)	
July 2000	0101
August 2000	0102
September 2000	0103
October 2000	0104
November 2000	0105
December 2000	0106
January 2001	0107
February 2001	0108
March 2001	0109
April 2001	0110
May 2001	0111
June 2001	0112

- Enter the travel/entertainment/business meeting envelope number; include the TV and the six digits following. All envelope numbers begin with "TV" followed by six (6) digits.

  Once you have selected a cardholder, entered date parameters, and entered an envelope number, click on the gray box labeled "Display Transactions."

  The on-line travel/entertainment and business meeting form will be displayed on the screen.

BUSINESS PURPOSE SECTION

- Enter the official business purpose of the trip and/or event in the box labeled "Business Purpose" AND then click on the gray box labeled "ADD". If you need to change the business purpose text after you have "added it", click on the "CHANGE/DELETE" box and begin again.

EVENT/TRIP INFORMATION SECTION

This section of the on-line form is for recording specific trip and/or event information.

The first two data boxes are for identifying the traveler, meeting chair, or event host.

- **If the person is affiliated with Rice (faculty, staff, student)** enter the individual's last name in the text box and click on the gray box labeled "Rice Traveler, Meeting Chair, Host ID." Choose the correct individual from the list.

WHAT TO DO IF THE RICE INDIVIDUAL IS NOT LISTED
If the Rice faculty, staff, or student is not on the list, contact the Disbursements Office by email at disbmt@rice.edu and ask for the individual to be set up in the Rice Banner System.

- **If the person is not a Rice faculty, staff, or student,** enter the individual's full name in the box labeled "Non-Rice Traveler/Meeting Chair/Host Name.

YOU SHOULD ONLY ENTER ONE TRAVELER, MEETING CHAIR, OR EVENT HOST. NAMES SHOULD NOT BE FILLED IN FOR BOTH THE RICE BOX AND THE NON-RICE BOX.

- In the box labeled "From Date (MM/DD/YYYY)," enter either the event date or the beginning date of the trip. **Note the format of MM/DD/YYYY**, i.e.: 01/24/2001

- In the box labeled "To Date (MM/DD/YYYY)," enter the end date of the trip. For a one-day business meeting or entertainment event, no end date is necessary.

- In the box labeled "Destination/Location", enter the destination city for a trip; if the trip does not originate in Houston, note the departure city as well. For business meetings and entertainment events, note the venue as well as the city, i.e.: Sam's Café / Houston.

- In the box labeled "Person to be Reimbursed", type in the last name of the person to be reimbursed and click on the gray box. Choose the individual's name and correct mailing address (where reimbursement checks are to be mailed) from the list by clicking on the corresponding circle. 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.

WHAT TO DO IF THE RICE INDIVIDUAL IS NOT LISTED
If the individual requesting reimbursement is not among the names generated on this list, contact the Disbursement Office by email at disbmt@rice.edu for setup.

Once you have completed the above fields, click on the "ADD" button. To change this block of information, once it has been added, click on the "Change/Delete" button.

ATTENDEES/AFFILIATION SECTION

This section of the on-line form is for recording attendees for group travel, entertainment events, and business meetings.

- In this section, note the first and last names of all additional travelers and/or business meeting/entertainment event attendees. Also, note the affiliation of each individual. Examples:

  Joe Smith, Rice University
  Barbara Jones, University of Texas (Austin)

  For receptions or large entertainment events, a general attendee/affiliation statement is suitable.
  Example:
  Electrical Engineering faculty members and graduate students

- After entering all attendee and affiliation information, click on the gray “ADD” button. To change this block of information once it has been “added”, click on the gray “CHANGE/DELETE” button.

PURCHASING CARD TRAVEL, ENTERTAINMENT, AND BUSINESS MEETING CHARGES

This section of the on-line form is for choosing all purchasing card charges related to this specific trip and/or event.

- To choose the related travel/entertainment expenses, click on the blue/purple “PURCHASING CARD TRAVEL, BUSINESS MTG & ENTERTAINMENT CHARGES” text immediately below the attendees/affiliation box or go to the bottom of the form.

  A list of all travel and entertainment purchasing card expenses for the specific purchasing card and selected time parameter will be displayed at the bottom of the form. In addition, any general purchasing card charges that have been moved from the “Purchasing Card Reallocation” form will be listed here as well.

- Next to each purchasing card charge is a gray “SELECT” button. For each charge associated with this trip/event click on the “SELECT” button. That charge will automatically be moved from the bottom of the form to the purchasing card charges section of the form. Once you have chosen all the associated charges move on to the “CASH ADVANCES” section of the form.

REQUIRED PURCHASING CARD RECEIPTS

Receipts are required for ALL Purchasing Card transactions no matter the expense type or the amount and should be filed inside the Travel. Entertainment, and Business Meeting summary envelope.

CASH ADVANCE SECTION

This section of the on-line form is for selecting any related cash advances given to a Rice student, faculty, or staff.

- To select a specific cash advance, enter the eight (8) character document number (typically a CQ followed by six (6) digits).

You may also select a cash advance by noting the payee's last name (this would typically be the name of the Rice traveler) and click on the gray "Check Req. #" button. A list of outstanding cash advances for individuals with that specific last name will be displayed.

- Once you have chosen the correct cash advance, either by document number or by last name, and clicked on the "ADD" button to the right, a description and an amount will be displayed. Verify that the description and amount correctly apply to this specific trip and/or event. If not, click on the "Change" button and retry. If you are unable to find the cash advance, contact the Buy/pay Process department at ext. 6700.

If a cash advance has already been referenced on a prior travel, entertainment, business meeting on-line form, the form will not allow the user to choose the advance for a second time.

OUT OF POCKET EXPENSES SECTION

This section of the on-line form is for recording all out of pocket expenses incurred by one person. Typically this would be the traveler or the event host or planner. In all cases, these expenses should belong to the person noted in the "Person Being Reimbursed" field in the "EVENT/TRIP INFO" section of the form.

DEFINITION OF OUT OF POCKET EXPENSES

Out of pocket expenses are those that are ***NOT*** *charged on the purchasing card. These expenses are paid for directly by the traveler or event host/planner from personal funds.*

- Begin by entering the date (MM/DD/YYYY) of the expense, i.e.: 01/24/2001.

- Click the pull down menu on the gray button labeled "Type". Select the appropriate expense type from the menu. If none of the descriptions match the expense click on "Other-Describe".

- In the "Description/Vendor" box, 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.

RECORDING PER DIEM EXPENSES FOR MEALS

When recording per diem, add a line for the departure day (with prorated per diem), a line for the total number of days for which full per diem is allowed and a line for the return day (with prorated per diem).

Example – Trip from 01/24/2001 through 01/30/2001

01/24/2001	*Meals (Per Diem)*	*Departure Day (3/4 of $32)*	*$24 (EXAMPLE)*
01/25/2001	*Meals (Per Diem)*	*5 days @ $32.00*	*$160 (EXAMPLE)*
01/30/2001	*Meals (Per Diem)*	*Return Day (3/4 of $32)*	*$24 (EXAMPLE)*

Remember to prorate per diem expenses for the day of departure and the day of return. The IRS guideline is to either (1) prorate 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.)

**** If a traveler chooses per diem for meal reimbursement then NO MEALS MAY BE CHARGED TO THE PURCHASING CARD FOR THE ENTIRE TRIP. IF MEALS WERE CHARGED TO THE PURCHASING CARD, THEN MEAL REIMBURSEMENT MUST BE BASED ON ACTUAL EXPENSES FOR THE ENTIRE TRIP. ****

RECORDING MILEAGE EXPENSES

When recording mileage expenses, note the reason for mileage expenses and the total number of miles.
Example: *Rice to IAH (23 miles @ rate)*

- In the "Amount" box, note the total amount to be reimbursed. Exclude any amount that is for personal or unallowable expenses.

- Click the "Add" button. To edit or delete the expense click on the "Change" Button.

- Repeat the steps until all out of pocket expenses are listed.

REQUIRED RECEIPTS FOR OUT OF POCKET EXPENSES

Receipts for out of pocket expenses are required for all lodging and all other single expenses greater than $75 (per IRS regulations). Receipts should be filed inside the travel, entertainment, and business meeting envelope.

PERSONAL ITEM ACCOUNTING SECTION

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.

For personal expenses:
- Calculate the total of all personal expenses that are included within the purchasing card charges (ex: A lodging charge might include personal expenses such as laundry, hotel movies, newspapers/magazines; a meal charge might include personal meal expenses for a spouse, family, or friends.)
- In the description box, enter a detailed description of the personal expenses being deducted from the trip or event expenses.
- In the amount box, enter the total amount of the personal expense.

For unused portions of a cash advance:
- Calculate the unused portion of any cash advance issued for this trip/event.
- In the description box, type in "Unused Portion of Cash Advance".
- In the amount box, enter the amount of the cash advance that was not used and is to be reimbursed back to Rice University.

CALCULATING THE UNUSED PORTION OF A CASH ADVANCE

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

The unused portion of a cash advance is paid back to Rice by the recipient of the cash advance.

ACCOUNTING SECTION

This section of the on-line form is for coding the total trip or event expenses to the appropriate fund, org, account, program, activity, and location codes.

- Enter the fund/org/account/program/activity/location combination to which you want to charge the travel and/or event expenses and enter the amount to be charged.
- If the total amount of the trip or event is to be split funded (charged to more than one fund/org/account) additional boxes will appear until the total amount is coded.

NOTE REGARDING PROGRAM, ACTIVITY, & LOCATION CODES

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).

To view all your fund/org/account/program/activity/location choices, clear any text in the box below the specific box and click on the button labeled, "Fund", "Org", "Acct", "Prog", "Actv", or "Locn".

AMOUNTS DUE RICE OR DUE TRAVELER / EVENT HOST

After all expenses are accounted for, a box below the Accounting section will appear. A message in this box will indicate whether any money is due to Rice or to the traveler/event host. If no money is due Rice or the traveler/event host, the box will read "Amount Due Rice --$.00".

- **When monies are due Rice,** click on the gray box labeled "PRINT CASHIER VOUCHER" and print out the web form voucher. Collect from the appropriate person (typically the traveler or event host) a personal check made payable to Rice for the total amount. **AFTER THE FORM HAS BEEN APPROVED,** submit the check along with the deposit voucher to the Cashier's Office for deposit. Cash may also be deposited, but a check is preferred.

- **When monies are due an individual,** the total amount due will be indicated in the box below the Accounting section of the form. Once the form has been submitted for approvals and approvals have been given, a Rice check will be issued to the person noted for reimbursement for the amount indicated. The check will be mailed by the Disbursement Office to the individual at the address indicated in the "Even/Trip Info" section of the form.

APPROVALS

Once the form has been completed it is ready to submit for appropriate approvals. There are two possible types of approval:

"One Over" Approval. Per Rice policy "One Over" approval is **<u>REQUIRED</u>** for all travel, business meetings and entertainment expenses. "One Over" approvers are defined in the box below. **This type of approval must be requested and given before requesting "Additional Fund/Org approval."**

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 and Treasurer	Controller
President and Assistant to the President	Vice-President for Investments and Treasurer

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

Additional Fund/Org Approval is necessary if the "One Over" approver does not have signature authority for all of the funds and organization codes being charged. For any expenses charged to funds/orgs which the "One Over" does not have signature authority, an authorized signer (as defined on the Rice signature card) for the additional funds/orgs being charged must approve the specific expenses.

REQUESTING APPROVAL

- Determine, per the chart above, who the "One Over" approver is for the specific traveler or event host noted on the on-line form.

- In the box immediately below the gray "CHOOSE 'ONE OVER' APPROVER OR APPROVER'S DESIGNEE" box, type in the last name of the appropriate "One Over" approver and click on the gray "CHOOSE 'ONE OVER' APPROVER OR APPROVER'S DESIGNEE" box. A list of individuals with that specific last name will be displayed. From this list, click on the appropriate "One Over" approver.

- Click on the gray "Request Approval" box. An email message will be automatically sent to the "One Over" person noting that approval has been requested on a travel, business meeting, entertainment form and a "click-able" URL internet address will be provided to take the individual directly to the form. The approver will need to review the envelope containing all receipts and the on-line form. When the approver is satisfied that all receipts are present and all expenses are within policy limits, he/she will click on the "APPROVE" button.

  If the "One Over" approver chooses not to approve the on-line form, he/she will click on the "DISAPPROVE" button and have the option of entering a message as to why the form was disapproved. The individual who submitted the form will be able to view this disapproval message from the travel, entertainment; business meeting document display and then process the form again and make any noted changes.

- On the bottom section of the Travel, Entertainment, Business Meeting form page of Banner web applications, there is a summary of all current travel, entertainment, business meeting forms in progress. Once a form has been submitted for approval, a message will appear that tells to whom the form has been submitted and notes the date of submittal. Once approved, the word "APPROVED" will be posted behind the approver's name and the submittal date.

- After the "One Over" approval has been given, go back to the on-line form and view the "ACCOUNTING" section. An asterisk (*) will be shown next to each accounting line that requires additional approval. *The accounting line noted will be those with funds and/or orgs outside the "One-Over's" signature authority.*

- Identify an authorized signer who has authority to approve travel, business meetings, and entertainment expenses for the specific fund and organization codes still requiring approval.

- Once identified, type in the authorized signer's last name in the box immediately below the gray "CHOOSE APPROVER FOR ADDITIONAL FUND/ORG APPROVAL AS NECESSARY" and then click on the gray "CHOOSE APPROVER FOR ADDITIONAL FUND/ORG APPROVAL AS NECESSARY" button. A list of individuals with that specific last name will be displayed. From this list, click on the appropriate "Additional Fund/Org Approver".

- Click on the "REQUEST SIGN/AUTH APPROVAL" box. An email message will be automatically sent to the additional fund/org approver noting that additional fund/org approval has been requested on a travel, business meeting, entertainment form and a "click-able" URL Internet address will be provided to take the individual directly to the form. Once the form has been submitted to the additional fund/org approved, a message to that effect will be displayed on the travel document display screen.

  The additional fund/org approver is not required to review the envelope prior to giving approval. *Review of the envelope is a specific responsibility of the "One Over" approver.* The additional fund/org approver is responsible for granting approval for specific expenses to be charged to funds/orgs for which he/she is responsible.

- When the additional fund/org approver agrees that these expenses can be charged to the noted funds/orgs, he/she will click on the "APPROVE" button. Once this approval has been given, a message to that effect will be displayed on the travel document display screen.

  The additional fund/org approver may choose not to approve the online form. In this situation, he/she will disapprove the form and have the option of entering a message as to why the form was disapproved.

- After this specific approver has given approval on the additional funds/orgs, go back to the on-line form and view the "ACCOUNTING" section again. Confirm that there are no asterisks (*) next to any of the accounting lines. If you do see an asterisk (*) next to an accounting line, you need to repeat the steps noted above to identify an authorized signer for the noted funds/orgs and submit the form to that person for additional approval.

- Continue these steps until all accounting lines are approved (no asterisks appear).

EMAIL CYCLES

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

DETERMINING THAT A TRAVEL, ENTERTAINMENT, BUSINESS MEETING FORM IS COMPLETED

- Once all approvals (One Over and any additional fund/org approval) have been given and any owed monies have been submitted and processed by the Cashier's Office, the on-line form will be complete and no further action is required.

- To confirm that all of these actions have been completed successfully in the Banner system, go to the initial Travel, Entertainment, Business Meeting form page (this page shows all current travel, entertainment, and business meeting forms in progress and displays the box at the top for initiating new forms). For the specific travel, business meeting, entertainment form in question, the comments in the gray box under the "Action" column should read "POSTED – QRY DOC" and "REMOVE FROM MENU".

- To view the completed form, click on the “POSTED – QRY DOC” button. To remove the completed document from your Travel Document Display click on the “REMOVE FROM MENU” button. *Once removed from this screen, completed forms can be reviewed by using the “Travel, Entertainment, Business Meeting Report Query”, which is explained in more detail in the last section of this appendix.*

FILING AND MAINTAINING TRAVEL, ENTERTAINMENT, & BUSINESS MEETING SUMMARY ENVELOPES

- Once the on-line form has been successfully completed, the travel, entertainment, business summary envelope will be filed in the home department of the traveler or event host.

- Envelopes should be kept on file within the department for five (5) years, per Internal Revenue Services requirements.

- Research contract/grants require that original documents be maintained for three (3) years after the final contract/grant report has been filed. In some cases, this would extend the record keeping period beyond five (5) years.

RECONCILING TRAVEL, ENTERTAINMENT, BUSINESS MEETING EXPENSES ON THE MONTHLY PURCHASING CARD STATEMENT

- Regular purchasing card statements are sent out by Bank One to each cardholder on a monthly basis. Per Rice policy, each cardholder or his/her designee is responsible for reconciling the statement, attaching receipts for each expense noted on the statement and having an additional person review and sign the statement. These statements are then kept on file in the cardholder’s home department for a minimum of five (5) years.

- All travel, entertainment, and business meeting charges will be noted on the monthly statement. Since these types of charges are accounted for on the on-line travel, entertainment, and business meeting form and receipts are kept in the summary envelope, the cardholder/designee will not have these receipts available for filing with the monthly statement.

- In place of matching the travel, entertainment, and business meeting receipts to the statement, the cardholder or designee should, instead, note next to each applicable charge the following comment, “T/E/BM”.

- By noting “T/E/BM” next to each applicable charge that has been accounted for on the on-line form and filed in the summary envelope, the cardholder/designee is providing adequate information so that these expenses can be located and reviewed at a later date, if necessary, in the “Purchasing Card History” Banner web query. *Review at a later date might be necessary by department administrators/coordinators, internal and/or external auditors, research accounting staff, etc.*

AVAILABLE BANNER WEB QUERIES FOR REVIEWING TRAVEL, ENTERTAINMENT, AND BUSINESS MEETING CHARGES

- The “**Travel, Entertainment, Business Meeting Report Query**” can be accessed in the Banner web applications, under the “Buy/Pay Queries” section. This query will allow a user to query (within set security limits) on COMPLETED travel, business meeting, and entertainment forms by specific criteria.

- The “**Unaccounted for Travel/Ent/Bus Mtg Pcard Charges**” can be accessed in the Banner web applications, under the “Buy/Pay Queries” section. This form will allow a user to query (within set security limits) on all unaccounted for travel, business meeting, and entertainment charges by specific criteria. This query should be helpful for department administrators and coordinators in monitoring outstanding travel, business meeting, and entertainment charges that are to be reported, per policy, within 21 days of the completed trip or event.

Appendix H: Allowable Account Code List

I. General Purchasing

Below is the latest list of all allowable account codes (arranged alphabetically by description). Any purchase of $2500 or less belonging to one of these account codes is allowable. For the most current list, check the on-line version of this manual on the Buy/pay website (**http://www.buypayinfo.rice.edu**).

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

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

70160	Advertising Employment	71979	Prof Svc Temporary Agency ONLY
70150	Advertising Other	71750	Promotional Items
70130	Advertising Public Relations	71740	Publication Costs
70140	Advertising Research/Grants Related	78330	Purchase-Materials/Parts for Resale
70166	Animal Care	78100	Purchase-Merchandise for Resale
70167	Animal Purchase	78250	Purchase-Return/Allowance for Resale
70250	Auto Gasoline - Rice Vehicles Only	72365	Registration Fee and Conferences
70190	Auto Leasing Expenses: Non Travel	72840	Rental Expenses - External
70240	Auto Repairs/Maintenance	72030	Research Animal Care
70875	College Masters Expenses	72020	Research Purchase of Animals
70470	Computer Equip Maintenance	71488	Scheduled Maint/Repairs Outside Vendor
70480	Computer Equip Maintenance Other	71480	Scheduled Preven Maint Outside Vendor
70490	Computer Related Equip. Under $2500	70510	Software Applications Under $2500
78500	Cost of Goods Sold	71722	Subscriptions to Computer On-line Srvcs
70395	Courier & Delivery Services	72210	Supplies Ammunition Exp
71012	Credit Card Service Charges	72195	Supplies Athletic Training Room
70900	Cultural Events	72170	Supplies Chemicals
70705	Drug Testing	72180	Supplies Laboratory
70720	Dues & Memb Social/Civic/Community	*72190	Supplies Office
70730	Dues & Membership Other	72205	Supplies Sports/Athletics
71000	Film and Photography Other	72200	Supplies: Shop Supplies & Parts
70990	Film and Photography Publications	70425	Telephone - Mobile Ph Serv/Pagers
70870	Flowers and Gift Items	70430	Telephone Charges: Long Distance
71030	Food Costs Not for Resale	72420	Training/Regis.Fees-Job Related
78220	Food Purchases for Resale (F&H Only)	72810	Uniform Expenses
70390	Freight & Shipping Expenses	71510	Unscheduled Main/Repair Outside Vendor
78290	Freight-Merchandise for Resale	71511	Unscheduled Main/Repair Radio Equip
75240	Laboratory Equipment	70526	Website Devel & Maint
72820	Laundry		
75130	Lib Books for Permanent Collection		
75140	Lib Periodicals for Perm Collection		
70400	Mailroom and Postage Expenses		
70930	Maint Contracts - Non-Computer Equip		
75205	Networking Equipment		
70940	Non-Computer Equip Under $2500	***NOTE**: 72190 - Office Supplies Restricted use by some Research Accounts	
71050	Office Refreshments		
71040	Oth Off Morale Items Not for Resale		
71720	Periodicals, Subscriptions & Books		
70740	Permits & Licenses		
71730	Printing and Photocopying		
71965	Prof Svc for Human Res / F&E ONLY		

II. Travel & Entertainment

Below is the latest list of allowable account codes (arranged alphabetically by description) for travel and entertainment purchasing. For the most current list, check the on-line version of this manual on the Buy/Pay website (**http://www.buypayinfo.rice.edu**).

70310	Business Meetings
70860	Entertainment Expenses
70880	Alcoholic Beverages
72350	Travel Outside US/Canada
72360	Travel Rice Employees/Student Only
72380	Travel Faculty Prospects
72390	Travel Student Prospects
72400	Travel Staff Prospects
72410	Travel Speakers and Guests
72365	Registration Fee and Conferences
72420	Training/Regis. Fees-Job Related
70200	Auto Leasing Expenses/Short-Term (in town rentals only); charge out of town rental cars to correct travel account code; do not break down.
70220	Auto Mileage Reimbursement
70430	Telephone Charges: Long Distance

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