**APPENDIX: RESPONSIBILITIES BY ROLE TEMPLATE**

Purchasers, preparers and approvers have related and overlapping responsibilities. Tubs are responsible for communicating responsibilities to their purchasers, preparers and approvers. The following is a template of minimum required responsibilities by role. At their discretion, units may place additional responsibilities on any role, Preparers in particular.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Responsibilities** | **Purchasers** | **Preparers** | **Approvers** |
| 1 | Purchasers are responsible for ensuring all purchases are Harvard business-related, benefit Harvard, and advance the work of the University | **X** |  |  |
| 2 | There is a documented business purpose provided that clearly and completely explains the purchase (on paper or online) i.e., includes the “who, what, why, where, when” | **X** | **X** | **X** |
| 3 | The business purpose is legitimate, i.e., that the expenditure is an appropriate use of Harvard funds |  |  | **X** |
| 4 | The purchaser is authorized to spend the funds | **X** |  | **X** |
| 5 | The purchase is in compliance with established policies and procedures of the Org, School, Harvard University and any required external regulations | **X** |  | **X** |
| 6 | The transaction complies with University and any applicable external (e.g., grant) conflict of interest policies | **X** |  |  |
| 7 | For restricted gift and endowment funds (302000-389999, 430000-699999), the charge is in accordance with the terms of the fund; for all sponsored funds (100000-299999), the charge is within the budget and project period and in accordance with terms of the sponsored fund and with applicable external requirements and regulations | **X** |  | **X** |
| 8 | There are sufficient budgeted or other approved funds to cover the expense | **X** |  | **X** |
| 9 | The amount of the purchase is reasonable (i.e., an appropriate level of spending for the circumstances) | **X** |  | **X** |
| 10 | Completed supporting documentation is provided to the preparer (e.g., an invoice, receipts, an email with written approval of a purchase, etc.) **with sufficient time for processing, review and approval** | **X** |  |  |
| 11 | When submitting an employee reimbursement, the purchaser has documented his or her approval of these expenses (on paper or online) | **X** |  |  |
| 12 | The correct 33-digit coding, including the proper object code, is used for the expenditure |  | **X** | **X** |
| 13 | Perform reasonable due diligence in addressing any questions about the payment |  | **X** | **X** |
| 14 | The transaction is prepared and forwarded to an appropriate approver **with sufficient time for review and approval before University deadlines** |  | **X** |  |
| 15 | Transactions are approved in the system **before** the paperwork is sent to Central Administration for processing |  | **X** |  |
| 16 | The transaction is approved or rejected in a timely manner |  |  | **X** |
| 17 | Each approver has documented the approval/rejection of the expenditure (on paper or online), including the date |  |  | **X** |
| 18 | When any role performs receiving in HCOM: do reasonable due diligence to ensure correct items were received | **X** | **X** | **X** |
| 19 | Reply promptly to questions from Accounts Payable or Reimbursements and Card Services | **X** | **X** | **X** |