

APPENDIX A: RESPONSIBILITIES BY ROLE TEMPLATE

Purchasers¹, preparers² 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 ¹	Preparers ²	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 description provided that clearly and completely explains the purchase 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 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	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 a reimbursement, the purchaser has documented their 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 with any required documentation, to an appropriate approver with sufficient time for review and approval before University deadlines		X	
15	Transactions returned for editing or corrections are corrected and resubmitted in a timely manner.	X	X	
16	The transaction is approved, returned for correction, or rejected in a timely manner			X
17	Each approver has documented the approval/rejection of the expenditure			X
18	When any role performs receiving in B2P: do reasonable due diligence to ensure correct items were received	X	X	X
19	Reply promptly to questions from Accounts Payable or Travel, Reimbursements and Card Services	X	X	X

¹ Purchasers: anyone who commits to or incurs a financial obligation on behalf of Harvard. A purchaser may be a shopper or requestor (B2P), a traveler, etc.

² Preparers: anyone who creates a request for payment in a Harvard financial system. This may include someone who holds the role of requestor or is delegated on behalf of someone else to prepare a payment, etc.