

 <b>Environment, Health &amp; Safety Office Administrative Procedures</b>	<b>Procedure #:</b> EHS-03-006
	<b>Date Issued:</b> 7/24/03
	<b>Date</b> 09/17/09 <b>Revision No. 8</b> <b>Revised:</b>
<b>TITLE: EHS Standard Operating Procedure: Purchasing, Travel</b>	<b>Approved:</b>  <b>Title:</b> <u><i>Louis DiBernardinis</i></u> Director, EHS
<b>SOP Author:</b> Melissa Kavlakli	

**EHS Purchasing Roles & Responsibilities**

(Procedures above & beyond MIT Procurement, Travel and Accounting Office requirements)

**EHS Director:**

Responsible for the scope and schedule for EHS Office. May initiate purchases and review contracts for financial approval. Needs to verify invoices and approve payment with signature and return invoices to Program Administrator for processing.

**EHS Deputy Director:**

Coordinates scopes and schedules within area of concern. Responsible for the scope and schedule within their programs. Detects and addresses cross-linkages between programs. May request and initiate purchases, travel and professional services. Needs to verify invoices and approve payment with signature and return invoices to program Administrative Assistant for processing.

**Program Administrative Assistant:**

Coordinates all program financial requests by processing purchase requisitions. Arranges approved travel requests and processes travel vouchers upon return. Re-verifies invoices with Personnel Administrator and processes invoices.

**EHS Receptionist:**

Collects all office & laboratory supply requests and gets approval from Personnel Administrator to make purchases. Once approved, processes all orders and collects all packing slips and invoices related to orders to be provided to Personnel Administrator for processing and filing.

## **Compliance with Institute Procurement Policies and Procedures**

At a minimum, EHS personnel will comply with Institute policies and procedures regarding procurement, conduct of meetings, ethics, and management of contractors and consultants. In addition to compliance to Institute policies and procedures, there are Approval Processes, see Approval Process: Summary Sheets pages 4-11. Failure to follow these processes will cause delay in requests.

The Institute policies and procedures on procurement and CAO policy on meeting expenses are found at:

<http://controllers.mit.edu/>

[http://controllers.mit.edu/site/general\\_ledger\\_operations\\_reporting/policies\\_procedures/general\\_accounting/meetings\\_expense](http://controllers.mit.edu/site/general_ledger_operations_reporting/policies_procedures/general_accounting/meetings_expense)

MIT Purchasing Policies and Procedures table of content, see Appendix 1

Controllers Accounting Office meeting expenses statement, see Appendix 2

Also, all personnel are expected to follow a high ethical standard and good business practice whenever encountering a situation not specifically addressed by MIT policy.

Questions regarding policy and business practice compliance should be addressed to the EHS Director.

## Approval Process: Summary Sheets

Subject: Approval Process

Requisitions for: **Office & Laboratory Supplies**

- This document describes the EHS approval process for purchasing office & laboratory supplies
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- Initiated by: Any EHS staff member
- Purchase Approval: Personnel Administrator / Director, EHS Office

### **Prep for Approval:**

- Place order in the designated order book, including all requested information.

### **Ordering Process:**

- **Office supplies:** once a week, Fridays, EHS Receptionist gets orders in order book approved by Personnel Administrator.
  - Once approved by Personnel Administrator, EHS Receptionist orders all requested purchases.
- **Laboratory supplies:** As needed, the EHS Receptionist orders all requested purchases.
  - Expensive orders will need to be approved by Director, EHS or Personnel Administrator. Once approved by Director, EHS or his/her designee; EHS designated Program Administrative Assistant orders all requested purchases.
- When orders arrive, EHS Receptionist notifies staff to come retrieve orders from reception area or puts all orders away in office supply room.
- EHS Receptionist then forward all packing slips and invoices that might be included with the orders to the Personnel Administrator.
- Exceptions are made for Emergency needs, the receptionist will place an order earlier if a situation absolutely requires it. But, please try to plan ahead.

--EHS Receptionist to prepare requisition for PO

--Financial authorization by Personnel Administrator via SAP

Subject: Approval Process

Requisitions for: **Hardware & Software**

- This document describes the EHS approval process for purchasing Hardware & Software
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- Initiated by: Any EHS staff member
- Approval: Program Deputy Director and Director, EHS Office/ Personnel Administrator

**Ordering Process:**

- Application Program Developer/Database & IT Consultant review
- Program Deputy Director approved
- Either program Administrative Assistant submits order
- Once order is received all packing slip and invoices from order are given to Program Administrative Assistant, who forwards them to the Personnel Administrator.

**If order is over \$5,000**

- Need Selection of Source with 3 verifiable bids:  
[http://vpf.mit.edu/site/procurement/forms\\_and\\_templates/selection\\_of\\_source](http://vpf.mit.edu/site/procurement/forms_and_templates/selection_of_source)
- Review by IT Consultant review, Director, EHS & Personnel Administrator
- Either IT Consultant or program Administrative Assistant prepares order
- Once order is received all packing slip and invoices from order are given to Program Administrative Assistant, who forwards them to the Personnel Administrator

--Program Administrative Assistant to prepare requisition for PO

--Financial review by Personnel Administrator via SAP

Subject: Approval Process

Requisitions for: **Meeting Support & Meeting Food**

This document describes the EHS approval process for Meeting Support & Meeting Food

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- Initiated by: Program Deputy Director or Director, EHS
- Project Approval: Director, EHS Office and Managing Director, EHS Programs
  - Financial authorization by Personnel Administrator
  - Program Administrative Assistant to prepare ordering and requisition for PO

**Meeting Food Guidelines:**

- Food/refreshments are NOT generally provided.
- Food/refreshments can be considered if:
  1. Early meeting making undo demands on participants
  2. Lengthy meeting generally longer than 2 1/2 hours during lunch time
  3. DLC or Non-EHS participants are attending a special event or extended meeting

**To substantiate the business purpose of the meeting expenditures, departments are still required to provide the following Documentation:**

1. The purpose of the meeting (i.e., content of discussion).
  2. A list of the attendees (names or group association) present at the meeting.
  3. Itemized receipts with requests for payments.
  4. The date and location of the meeting, if it is not self-evident.
- These documents shall be kept on file with the designated Administrative Assistant.

**References:**

[http://controllers.mit.edu/site/general\\_ledger\\_operations\\_reporting/policies\\_procedures/general\\_accounting/meetings\\_expense](http://controllers.mit.edu/site/general_ledger_operations_reporting/policies_procedures/general_accounting/meetings_expense)

Subject: Approval Process

Requisitions for: **Professional Services or Materials**

This document describes the EHS approval process for obtaining professional services and materials

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- Initiated by: Program Deputy Director or any program staff member
- Project Approval: Program Deputy Director, Director, EHS Office and Managing Director, EHS Programs

**Ordering Process:**

- Once approved by Deputy Director and Director, EHS
- Program Administrative Assistant to prepare requisition for PO

**If order is over \$5000**

- Need Selection of Source:  
[http://vpf.mit.edu/site/procurement/forms\\_and\\_templates/selection\\_of\\_source](http://vpf.mit.edu/site/procurement/forms_and_templates/selection_of_source)
- 3 verifiable bids are required to accompany selection of source form if over \$10,000
- Financial Approval by the Personnel Administrator

- Program Administrative Assistant to prepare requisition for PO
- Financial authorization by Personnel Administrator via SAP

Subject: Approval Process

Requisitions for: **Personnel (Same as hiring FTE) & Temporary Help**

This document describes the EHS approval process for obtaining personnel & temporary help

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- Initiated by: Deputy Director, Director, EHS Office, Director, EHS Programs
- Project Approval: Director, EHS Office and Managing Director, EHS Programs

**Typically the following is necessary:**

A) For temporary help and contractors a scope of work, proposal for services or similar statement of tasks is required. The Director, EHS Office, must approve the statement of work.

B) Requests for personnel regarding a full time position at MIT shall follow the MIT personnel department process for “Request for Personnel”.

<http://hrweb.mit.edu/policy/2/index.html#2.1.3>

--Financial Authorization by Managing Director for Environmental Programs is required.

Subject: Approval Process

Requisitions for: **Travel**

This document describes the EHS approval process for Travel

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- Initiated by: Any EHS staff member
- Approval: Deputy Director of EHS, Director, EHS Programs or Director, EHS Office
  - Financial authorization by Personnel Administrator
  - Program Administrative Assistant to prepare travel arrangements

**MIT Guidelines:** <http://controllers.mit.edu/travel>

The basic policy guiding travel expense reimbursement is that the individual traveler should neither gain nor lose personal funds as a result of travel assignments and that these assignments be planned so that their cost will not exceed budgetary limitations. Thus each traveler is to be fully reimbursed for all necessary and reasonable expenses incurred in connection with travel on Institute business, but should make efforts to keep all expenses at a sensible minimum. The mode of travel considered reasonable is that which provides adequate standards of comfort, convenience, safety, and efficiency.

The Institute's travel policies are designed to provide the greatest possible flexibility within these requirements and to rely on the goodwill and discretion of the traveler and supervisor in the stewardship of Institute funds. Although it is intended that travel expenses be reimbursed uniformly throughout the Institute, specific policies and procedures may be adapted to the needs of an individual department or laboratory/center to the extent consistent with this general policy.

Travelers whose expenses for normal travel are reported to and reimbursed by the Institute are not required to report the amounts of reimbursement as income for income tax purposes. However, in situations where a travel advance has been given to the traveler, IRS regulations require submission of travel vouchers within a specific period of time upon completion of a trip; if vouchers are not submitted within the time frame required by the law, the entire amount of the trip expenses must be treated as salary.

This policy is intended to apply to all official travel for the Institute by its employees and, when appropriate by official visitors. Travel expenses incurred by a consultant hired by MIT should be reimbursed under the consultant's purchase order rather than under this policy.

Faculty and staff members are covered by a travel accident insurance plan that pays up to \$250,000 to beneficiaries in the event of an individual's death or dismemberment resulting from an accident while traveling on official Institute business. If more than one individual is involved in a single accident, the total amount payable is subject to overall specified limits. Further information about this insurance plan may be obtained from the Benefits Office.

For further information concerning travel expenses, consult the Travel Expense Policy Bulletin, available from the Controller's Accounting Office.

### **Travel for Professional Development (for EHS Personnel Only):**

EHS Policy states that a budget allocation for each professional per year for professional development and /or to maintain certification or accreditation will be established each year. **For FY10, it is \$1,500.00.**

The program Deputy Director must give the initial approval, based on the anticipated time away from work, the intent of the trip and the person's performance. Members are encouraged to apply for tuition reimbursement.

The available funds for each professional will be determined by the EHS Director based on the budget allocations.

Tuition Assistance requests will be submitted for registration fees for the various professional meetings. All assistance refunds will be returned to the travel pool.

Any monies received as an honorarium or fee while on an MIT funded trip should be given to MIT. Retaining a fee or honorarium constitutes payment for services and is considered consulting. If the monies are kept, the trip or that portion of the trip should be paid by personal funds not MIT.

### **Business Travel for EHS:**

This travel will be approved as stated above to conduct the business of EHS. Staff member must receive permission in advance from their immediate supervisor. Other relevant policies that may effect this decision are Excused Absence and Consulting.

### **Expenses Not Reimbursable Through Travel:**

Personal telephone calls (one call home per week is permitted)  
Medicine  
Earphones on the plane for movies  
Parking Tickets  
Car insurance on rented automobiles  
Travel accident insurance premiums  
Hotel movies  
Child care  
Costs incurred by unreasonable failures to cancel transportation or hotel reservations  
Lost or stolen tickets, cash, or property  
Airline ticket upgrades  
Expenses not directly related to the performance of the travel assignment

## Appendix 1

### **MIT PURCHASING POLICIES AND PROCEDURES**

[http://vpf.mit.edu/site/procurement/policies\\_procedures/policies\\_and\\_procedure\\_manual](http://vpf.mit.edu/site/procurement/policies_procedures/policies_and_procedure_manual)

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## Appendix 2

### Meeting Expenses

The Controller's Accounting Office and the Office of Sponsored Programs have reviewed the process of determining the allowability of meeting expenses. To be consistent and to simplify the process, beginning August 1, 2000, the following changes in general ledger accounts have been made:

- All food and beverage expenses for meetings will be charged to one general ledger account - 421000. The description on this general ledger account will be changed from **Meetings Unallowable** to **Meetings - Food and Beverages**. General ledger account 421000 should be used for the purchase of all food and/or beverages associated with a meeting. Expenses that are categorized in this general ledger account **will not** be recoverable from the Federal Government unless they are allowed by the specific award.
- The current general ledger account 421010 - **Meetings Allowable**, will be changed to **Meetings - Materials and Supplies**. General ledger account 421010 should be used for materials and supplies that are purchased for meetings. Expenses that are categorized in this general ledger account **will be** recoverable from the Federal Government unless they are not allowed by the specific award.

Procurement and the Controller's Accounting Office will continue reviewing invoices and requisitions to ensure the meeting expenditure is MIT business related. For direct charges to WBS elements, care should be taken by the DLC that the specific charge is allowable on the sponsored project to which the charge is being made.

**To substantiate the business purpose of the meeting expenditures, departments are still required to provide the following:**

1. The purpose of the meeting (i.e., content of discussion)
2. A list of the attendees (names or group association) present at the meeting
3. Itemized receipts with requests for payments
4. The date and location of the meeting, if it is not self-evident.

For questions or concerns, please contact the Assistant to the Controller at 617-253-7903.

## Appendix 3

### **Related FORMS/LINKS:**

#### **Forms:**

- Independent Contractor Form 4.15A: <http://controllers.mit.edu/site/procurement/forms>
- Selection of Source Form 2.5A: <http://controllers.mit.edu/site/procurement/forms>
- Travel Advance Form: <http://controllers.mit.edu/site/travel/forms>
- Travel Voucher Form: <http://controllers.mit.edu/site/travel/forms>
- Request for Personnel Form: <http://hrweb.mit.edu/policy/2/index.html#2.1.3>

#### **Links:**

- Procurement Department: <http://controllers.mit.edu/procurement/>
- Controllers Accounting Office: <http://controllers.mit.edu/>
- Intellectual Property Office(Licenses to MIT purchased software and databases):  
<http://web.mit.edu/ogc/>
- Travel Office: <http://controllers.mit.edu/travel>
- HR/Personnel Office: <http://hrweb.mit.edu/index.html>