



Administrative Standards

Title: CEO Business Expense and Time Reporting Standards

Related Policy Number: Doc T- 92-031 (Appendix C.)

Functional Area: Fiscal Affairs

Complimentary Policy Number: T93-062 (Executive Compensation)

Effective: 10/01/2013 (est)

Responsible Official: Senior Vice President for Administration & Finance and University Treasurer

Last Reviewed/Updated: 3/6/2019

I. INTRODUCTION

These *CEO Business Expense and Time Reporting Standards* apply to travel and business expenses incurred by the President or any Chancellor of the University of Massachusetts while conducting University business, and apply to reporting of leave time for the Chancellors. These Standards also apply to the Executive Vice President (EVP) and Senior Vice Presidents (SVPs) within the President’s Office, as well as the CEO of UMASS Online (UMOL CEO).

II. STANDARDS STATEMENT

The Business Expense Policy of the University (Doc. T92-031, Appendix C) and these standards establish the general documentation and reporting requirements. This document further defines the standards for satisfying the requirement effectively for Chief Executive Officers of the University.

III. SPECIFIC CRITERIA

- A. There will be one annual authorization for domestic travel and business expenditures, submitted by the President’s Office and approved by the Chairman of the Board of Trustees, for the President to travel and incur business expenditures on behalf of the University in accordance with all existing University policies.
- B. There will be one annual authorization for domestic travel and business expenditures, submitted by each Chancellor, EVP, SVP and UMOL CEO and approved by the President, to travel and incur business expenditures on behalf of the University in accordance with all existing University policies.
- C. There will be individual authorizations for international travel and business expenditures, submitted by the President’s Office and approved by the Chairman of the Board of Trustees for the President, and by the President for the Chancellors, EVP, SVPs and UMOL CEO to travel internationally and incur business expenditures on behalf of the University in accordance with all existing University policies.
- D. There will be individual authorizations for spousal travel submitted by the President’s Office and approved by the Chairman of the Board of Trustees for the President, and by the President for the Chancellors in accordance with all existing University policies.
- E. The President will delegate specific authority for the review and approval of a Chancellor’s leave time to the Vice Chancellor for Administration & Finance at each campus.

- F. The processing of business expenses for the President will not require secondary approval from the Board. Rather, a designated administrator within the President's Office will review, process, and reconcile each expense incurred by the President to assist with ensuring accuracy and compliance with University policy. A final review and approval will be performed by an appropriate individual within the University Controller's Office.
- G. The processing of business expenses for the Chancellors will not require secondary approval from the President. Rather, a designated administrator within each Chancellor's Office will review, process, and reconcile each expense incurred by the Chancellor to assist with ensuring accuracy and compliance with University policy. A final review and approval will be performed by an appropriate individual within the Campus Controller's Office for each Chancellor.
- H. A President's Office administrator designated by the President will remit a quarterly report to the University Controller for further submission to the Chairman of the Board of Trustees. This report will detail the travel and business expenses incurred by the President in accordance with University policy. A summary of leave time taken (vacation, personal, etc) for that reporting period will also be included.
- I. For each of the Chancellors, a designated campus administrator will remit a quarterly report to their respective campus Controller for review. The report will detail the travel and business expenses incurred by the Chancellor in accordance with University policy. A summary of time taken (vacation, personal, etc.) for that reporting period will also be included. The report will be submitted in accordance with the quarterly schedule below to the President. The report shall be delivered via email indicating the quarter being reported with a carbon copy to the University Controller.
- J. For each of the SVPs, EVP and the UMOL CEO, a President's Office administrator designated by the President will remit a quarterly report to the University Controller for review. The report will detail the travel and business expenses incurred by the SVPs, EVP and the UMOL CEO in accordance with University policy. A review and approval will be performed by an appropriate individual within the University Controller's Office.
The final report will be submitted to the President in accordance with the quarterly schedule below.
- K. A copy of the quarterly reports described above, along with supporting documents thereof, shall be retained by the President's and Chancellor's Office administrators.
- L. The essence of this Standard and the quarterly reporting noted here, is to capture travel and business expenses incurred by the President, Chancellors, EVP, SVPs and UMOL CEO that are specific to them. Expenses associated with University or campus events should not be detailed in this report. Items which are personal in nature should not be paid for from University funds.
- M. At a minimum, the following data elements are to be included in the quarterly travel and business expense report:
 - a. Date of event/expense
 - b. Vendor name/description of the activity, including number of people for meals expenses
 - c. Amount
 - d. Description of expense, including number of nights for lodging
- N. The University Controller in consultation with the campus Controllers will have ultimate responsibility for the quarterly report. The report will reconcile with the University's official records.

- O. Quarterly reports are due to each respective Controller one month after the last date of the quarter. Review by the University Controller is due fifteen days later, and the final submission to the President/Board Chairman is due fifteen days after that. See below for due dates.
- a. First quarter (July-September) –
 - i. due to campus Controller by October 31
 - ii. review by University Controller by November 15
 - iii. final submission to the President by November 30
 - b. Second quarter (October–December) -
 - i. due to campus Controller by January 31
 - ii. review by University Controller by February 15
 - iii. final submission to the President by March 1
 - c. Third quarter (January-March) –
 - i. due to campus Controller by April 30
 - ii. review by University Controller by May 15
 - iii. final submission to the President by May 30
 - d. Fourth quarter (April-June) -
 - i. due to campus Controller by July 31
 - ii. review by University Controller by August 15
 - iii. final submission to the President by August 30
- P. Campuses may establish guidelines and procedures within the scope of University policies and standards regarding travel and business expenditures. Campus guidelines and procedures may be more, but not less restrictive than these Administrative Standards.