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1. INTRODUCTION

The purpose of the Purchase Card Program (ProCard) is to simplify the procurement and disbursement process of low-value goods and travel expenses. The Program is designed to streamline routine purchases by reducing processing time and paperwork, eliminating the need for some departmental purchase orders, expediting payments to vendors, and reducing travel reimbursements to employees.

The Program is NOT intended:

- For non-capital equipment purchases $4999.99 and above
- To avoid or bypass appropriate purchasing or payment procedures
- For personal use

Using the purchase card benefits the University, the cardholder and the vendors. Use of the ProCard provides better financial and cash management controls over low dollar value procurements. Vendors receive payments more quickly and the cardholder obtains goods and services without unnecessary delays.

2. HOW IT WORKS

The purchase card is a special MasterCard credit card. It works in much the same way as your personal credit card except the bills are sent to and paid by the University. Each card has specific spending limits and card controls:

- # of transactions per day
- # of transactions per month
- # single purchase limit
- spending limit per month
- approved merchant category code (MCC)

Each time a vendor enters the cardholder’s card number for a purchase, an electronic process verifies that the purchase is within these limits. All transactions are approved or declined by the vendor based on the verification results. Limits are set at the department level on the Card Application form.
The cardholder purchases directly from the vendor, either in person or by phone, mail, on-line or fax. Certain vendors or commodities have been “blocked” from usage in the program. (See Restricted Commodities)

Purchases are charged to the cardholder’s department and each cardholder is responsible for reviewing, reconciling, and submitting the monthly statement issued by the bank with the transaction log signed by their supervisor.

3. **CONTRACT COMPLIANCE**

Using the ProCard to facilitate low-dollar purchases does not exempt the cardholder from complying with the use of University contract suppliers. To maximize vendor competition and volume discount purchases, departments shall make use of Campus, University, State, and MHEC publicly bid contracts whenever practicable. The BuyWays catalog vendors must also be used whenever possible.

The list of current contract vendors may be found as follows:

- State Contracts: [https://www.ebidsourcing.com/](https://www.ebidsourcing.com/)
- BuyWays: [https://sm-prd.ucollaborate.net/UMassIdM/UMassSSOLoginForm.htm](https://sm-prd.ucollaborate.net/UMassIdM/UMassSSOLoginForm.htm)
- UMass Travel Program: [http://pp-prd.umassconnect.net/web/guest/travel-program](http://pp-prd.umassconnect.net/web/guest/travel-program)

Current BuyWays Catalog Vendors: OfficeMax, Apple, B&H, GovConnection, Lenovo, and Dell

4. **HOW TO APPLY FOR A CARD**

Any University employee who regularly makes purchases on behalf of his/her department and has the approval of the department head is eligible for a purchasing card. There will, however, be a one-month probation period for new Central Administration employees before an employee may apply for a purchasing card. This probation period may be waived on a case-by-case basis. Central Administration does a training session with cardholders prior to cardholders receiving their card. Updated ProCard materials will be emailed to ProCard users periodically. At any time a cardholder may request a re-training session with the ProCard Manager.
The employee must request an application form from the department head and complete the cardholder information section. The application is then returned to the department head who will fill out the necessary information regarding credit limits and other card controls. The department head will then forward the application to Julie Kenny for processing.

It may take 2-4 weeks to receive your purchase card. Citibank will send the card to Julie who will contact you directly. Before you receive your card, you must sign and return a Cardholder Agreement, review the related business policies and guidelines, and undergo a ProCard training. This training will afford the opportunity to go over such things as the individual ProCard limits, restricted commodities, and answer any questions you may have. Each new cardholder is required to undergo a ProCard training.

Purchase cards are automatically renewed every two years. The renewal card will be sent directly to Julie Kenny 30 days prior to the expiration date on the card. She will send the card to the cardholder. The cardholder should cut up the expired card and dispose of it.

5. CARDHOLDER RESPONSIBILITIES

Purchase cards are issued for the exclusive use of specific individuals. Only the cardholder is authorized to use the card. Exceptions may be made in certain circumstances. The cardholder who authorizes another University employee to use the card should understand, however, that he or she is still responsible for charges to the card and to insure that the card is not used inappropriately.

Charges incurred on the ProCard are a University liability. The cardholder should insure that the card is safeguarded from loss, theft or misuse. This means that the card should be carried on one’s person or locked in a secure location when not in use. It should also be carried in a separate compartment in your wallet if possible so as not to be mistaken for a personal card.

Purchases made for the University are exempt from MA state sales tax and it is the cardholder’s responsibility to ensure that MA state sales tax is not charged. The University’s tax-exempt number is printed on the front of the card and a copy of the University’s tax-exempt certificate is provided with this user’s guide.

All receipts from ProCard purchases must be retained for proof of purchase, reconciliation, and auditing purposes. If a receipt is lost, the cardholder must contact the vendor and obtain a copy. If a copy cannot be obtained, a Missing Receipt Affidavit will be filled out as a last resort. Excessive use of the Missing Receipt Affidavit will result in revocation of the ProCard.
In addition to a receipt, food purchased for University functions requires a Business Expense Form.

The Cardholder or designated person is responsible for maintaining a monthly transaction log and having the log reviewed and signed by their supervisor. All receipts, packing slips, credit card slips, and invoices are to be attached to the monthly transaction log. Transaction logs must be kept in a secure location as the ProCard number appears on the invoice and statements.

You must log into the Citimanager system and print your statement at cycle end (typically the 15th of the month). Citibank has a paperless system so you will not receive a statement in the mail. Monthly transaction logs should be reconciled against the monthly statement within 15 days of cycle end. All incorrect charges or product returns must be resolved promptly with the action taken recorded in the comments section of the transaction log.

Cardholders must not receive cash back for returns or exchanges. Returns or exchanges must be credited to the ProCard account, though a reimbursement check made out to the University of Massachusetts will be accepted in some cases. If a problem arises with a transaction that the cardholder is unable to resolve directly with the vendor or if an error appears on your monthly statement please contact Julie Kenny as soon as possible.

Cardholders must report a lost or stolen card immediately to both Citibank 1-800-248-4553 and Julie Kenny. (See LOST OR STOLEN CARDS.)

Cardholders must return their cards to their supervisor upon leaving the University or changing departments. It is the supervisors’ responsibility to notify the ProCard Manager when an account needs to be closed due to the termination, departure of an employee, decision by supervisor to revoke card or any other reason.

6. **RESTRICTED COMMODITIES**

The following restricted items **may not** be purchased using the ProCard:

- Alcoholic beverages
- Animals
- Anything prohibited by State or Institutional policy
- Buyways catalog vendors (any vendor that has a catalog punch out in Buyways)
Carpet
Cash advances of any type
Cell Phone bills (except for pre-paid ipad data plans and Sprint)
Construction, renovations, consultants
All contractual agreements
Equipment $4999.99 and above
Flowers (must contact HR for approval and purchasing of all flowers related to sympathy or illness – you may not purchase on your ProCard)
Personal gasoline for personal vehicle.
Gifts of any kind* or donations (Contact HR for memorial contributions in lieu of flowers and retirement gifts)
Gift cards (exceptions for official recognition programs made with prior approval from the ProCard Manager and approval of Human Resources and for special programs with prior approval from the ProCard Manager)
Insurance
Lease and lease-purchases
Moving Services
Office and laboratory furniture $4999.99 and above
Personal purchases
Prescription drugs and controlled substances
Radioactive and hazardous material
Reimbursements
Rentals (except vehicle rentals)
Service contracts (exceptions can be made with prior approval)
Split transactions
Time payments of any type
UMass Club transactions

*Marketing items given to conference attendees/presenters are considered gifts and any exceptions must be approved prior by the ProCard Manager.

7. **TYPICAL PURCHASES**

- **Administrative Supplies**
- **Books**
- **Cleaning Supplies**
- **Computer Supplies**
- **Non-Capital Equipment Under $5000**
8. **HOW TO ACTIVATE THE CARD**

Sign the ProCard immediately upon receipt.

Upon receiving your ProCard, call Citibank at the number on the back of the card to activate the card or go online. A representative will verify your identity to ensure that you are the proper cardholder. Transactions will reject if the card is not activated prior to use. You will also need to create a pin number for the chip and pin card. We cannot retrieve this pin for you.
so please make sure it is something you will remember. If you do forget it, you will need to call the bank to have it reset.

9. HOW TO USE THE PURCHASING CARD

Prior to making your purchase:

- Check the list of restricted items to ensure your purchase is an allowable item
- Determine if the item can be purchased through contracted or Buyways vendor
- Be sure that the total amount of the purchase (including shipping) will not exceed your card’s applicable limit
- Be sure that you have sufficient budget available for your purchase
- Always let the vendor know that you are making a purchase for the University. This will make the vendor aware you are eligible for any applicable discounts.
- Be sure you have any necessary authorization specific to your department to make the purchase.

Purchases in Person:

- Identify yourself as a UMASS employee making a purchase on your MasterCard Purchase Card
- Verify Contract Price
- Emphasize tax-exempt status
- Provide your Purchasing Card
- Obtain sales receipt or packing slip for your records
- Record purchases in monthly transaction log
- Attach receipts and invoice to transaction log
- Some vendors may require a copy of tax exempt form

Purchases by Phone, Mail or Fax:

- Identify yourself as a UMASS employee making a purchase on your MasterCard Purchase Card
- Verify contract price
- Emphasize tax-exempt status. If the vendor requires proof, send or fax a copy of the Exemption Certificate included in your ProCard folder.
- Provide vendor with your name, department, phone number, and delivery instructions
- Provide purchase card number and expiration date
• Confirm the total price of the order including shipping charges
• Request that receipts/invoices be sent with the order
• Obtain name of person taking your order
• Record purchase in monthly transaction log
• Inspect your order when you receive it to verify order accuracy, quality and price
• Attach all receipts to transaction log for reconciliation and audit purposes

10. **SALES TAX EXEMPTION**

The University is exempt from paying Massachusetts state sales tax, and, in most instances, from other states as well. It is the responsibility of the cardholder to ensure that sales tax is not charged when making a purchase with the purchase card.

The sales tax exemption number, which is printed on the front of the Purchase Card, must be given to the vendor at the time of the transaction to exempt sales tax.

If you are charged tax you must request a credit from the vendor as soon as you discover the error. You must follow up with the vendor until the credit is received.

If a vendor requests proof of MA state sales tax exempt status, send or fax a copy of the tax-exempt certificate included in your information packet.

11. **RECEIPTS**

Each transaction is required to have a corresponding receipt. Receipts include charge slips, cash register receipts, or packing slips. A copy of the renewal notice or the initial subscription request may be used as receipts for subscriptions.

Receipts must include the following information:

- **Vendor name**
- **Description of item purchased**
- **Transaction date**
- **Transaction total**
- **Beginning and expiration dates for subscriptions**
For meal receipts, we require the receipt that shows the details of the items that were purchased not just the charge receipt showing the total cost.

If a receipt is lost, the cardholder must contact the vendor for a duplicate receipt. Original receipts and completed/signed transaction logs should be forwarded to Julie Kenny prior to the close of the next billing cycle. Please do not put tape over the writing on the receipts. Over time this causes the ink on the receipts to be unreadable.

12. RETURNING AN ITEM PURCHASED ON PROCARD

If you purchased the item in person, return the item directly to the vendor and obtain a credit receipt.

Cash refunds are prohibited, a check reimbursement from the vendor is acceptable in some cases. The check should be made out to the University of Massachusetts. The cardholder is responsible for ensuring receipt of materials and to follow-up with vendors to resolve any delivery problems, discrepancies or damaged goods.

If the purchase was made by phone, mail, or fax:

- Contact the vendor for return instructions.
- Get a return reference number from the vendor.
- Follow University shipping procedures to send the item back to the vendor unless the vendor provides a postage-paid shipping return envelope or label.

Attach all return documentation to the monthly transaction log for reconciliation and audit purposes.

Verify that the charge for the returned item does not appear on your monthly statement or that an offsetting credit has been posted to the statement.

13. DISPUTING A TRANSACTION

The cardholder is responsible for follow-up with the vendor in the event of erroneous charges, disputed items and returns within 15 days of receiving Citibank’s cardholder statement. Disputed billing can result from failure to receive goods, misuse, fraud, defective merchandise, duplicated charges, incorrect amounts or unprocessed credits.
The vendor should always be contacted first in attempting to resolve disputes. If the issue cannot be resolved, please contact Julie Kenny immediately with supporting documentation.

All disputed transactions must be submitted to Julie within 60 days of the statement date on which the charge appeared. Julie will initiate the dispute and send you a form for your signature.

14. RECORD KEEPING

The cardholder or designated person is responsible for maintaining a monthly transaction log. Each line of the log should be filled out as purchases are made and then reconciled with the statement at the end of the month. All sales receipts, packing slips, credit card slips, and/or invoices should be attached to monthly transaction log along with any required forms (Business Entertainment Expense, Missing Receipt Affidavit, etc.). The logs and applicable forms must be reviewed and signed by the employee, the employee’s supervisor and Department Fund Administrator (if different than the employee’s supervisor). The transaction logs should be kept in a secure location because the card number appears on invoices and statements. To increase security, we are requesting that users do not put their full credit card number on their ProCard log. Please be sure to only use the last six digits from your card (i.e., xxxx-xxxx-xx46-4568). Monthly transaction logs should be reconciled against the purchase card statement within 15 days of receipt.

Any discrepancies should be promptly rectified with “action taken” recorded in the comments section.

Following reconciliation of the monthly statement, transaction logs and supporting documentation should be forwarded to Julie Kenny for audit purposes.

Failure to provide your logs/receipts in a timely manner may result in revocation of your ProCard. If you are one month late with your ProCard logs you will be contacted by the ProCard Manager or ProCard Auditor. If you are two months late you will receive a warning. If you are three or more months late with your reconciliations or follow up requests for information, your card may be suspended or revoked at the discretion of the ProCard Manager and ProCard Auditor.

15. AUDITS
Purchase card expenditures are subject to audit by internal/external auditors. In addition, daily post purchase reviews of all transactions are conducted by Julie Kenny or designee to determine if items have been purchased, proper records have been maintained, and policies and procedures are being followed.

All original receipts and records will be retained by the University Controller’s Office for a period of 5 years.

16. MISUSE OF THE PROCARD

The Board of Trustees has issued a Policy Statement on Fraudulent Financial Activities (Doc. T00-051, adopted August 2, 2000) available at:


The following situations are a few specific examples of “misuse” of the ProCard:

Examples of Personal misuse categories:

• Purchases made for the sole personal benefit of the employee
• Assignment or transfer of an individual’s card to another person
• Use of card to purchase restricted commodities, or for purchases that are inappropriate for the account charged

Examples of Administrative misuse categories:

• Lack of proper and timely reconciliation of the individual cardholder’s account
• Failure to sign and date the ProCard Log
• Failure to forward the ProCard Log to your supervisor for review
• Failure to respond to requests for more information on transactions from the ProCard Manager or ProCard Auditor

Consequences of Misuse:
ProCard activity is monitored by the ProCard Manager and the ProCard Auditor through the Citimanager tool, Peoplesoft, and review of ProCard logs and receipts. The consequences of misuse of the ProCard will be handled promptly and uniformly for all cardholders.

At times, you may receive communications from the ProCard Manager or ProCard Auditor for clarification or for additional information related to transactions on your ProCard.

The ProCard Manager has the duty to report potential misuse and non-compliance findings to the VP for Administration & Finance and/or the Controller. The VP for Administration and Finance and Controller are bound by University Policy to escalate the review of the findings to the University Auditor, as appropriate. If either the VP for Administration and Finance or the Controller is the employee involved in the misuse, the ProCard Manager will report the misuse to the Executive Vice President of the University.

Disciplinary measures may include a reduction in the cardholder’s authorization limits, the cancellation of the ProCard, or termination of employment and legal action in accordance with the terms and conditions of the Cardholder’s Agreement form.

17. CHARTFIELD STRINGS/ACCOUNTS

Use of the ProCard is restricted to non-appropriated chartfield strings. Purchases against state appropriations are strictly prohibited. Each card is for one account and one chartfield string.

- Administrative (EE) account is 736699

If a chartfield string is over-expended or inactive, the department has 15 days to notify Julie Kenny with an alternate funding source. The default will only be used when Julie is NOT notified within the 15 day time period.

A reallocation program has been implemented which allows expenditures to be reallocated by department staff. The reallocation of charges is done by departments with the appropriate permissions. Managers can request this access for an employee by sending an email to Julie Kenny with the employees:

- Name
- Emplid
- Last four of the cards they will be reallocating and the name of the cardholders.
18. CANCELLATION/REVOCATION OF CARDS

In the event that it becomes necessary to cancel a purchase card, the cardholder must surrender the card to the department head who will cut the card in half and notify the ProCard Manager to close the account immediately.

The department head shall provide written notification to Julie Kenny that the card is to be cancelled on a specific date along with an explanation as to why the card is being cancelled. Julie will then submit the necessary forms to inform the bank of the cancellation.

Reasons for cancellation and revocation include but are not limited to:

- Cardholder is no longer employed by department or University
- Cardholder goes on leave without pay
- Cardholder or department decides to discontinue participation in the program
- Purchasing restricted commodities
- Splitting transactions to avoid the single purchase limit
- Failure to use contracted or preferred vendors
- Failure to reconcile individual cardholder account or respond to requests for more information on transactions
- Using ProCard for Purchases for personal use
- Exceeding cardholder limits or available budget
- Violation of other University purchase policies and guidelines
- Excessive use of the Missing Receipt Affidavit
- Failure to have sales tax removed promptly

If a violation is believed to have occurred, a formal response from Julie Kenny will be issued. The user must respond with a corrective action within 15 days of receiving the warning. If the corrective action is not deemed appropriate or if the user is in violation one other time, the card will be subject to revocation. In extreme circumstances, Julie will review the situation, and possibly withdraw the revocation.

19. LOST OR STOLEN CARDS

The cardholder must immediately report a lost or stolen card to Citibank at 1-800-248-4553. Representatives are available 24 hours a day, 7 days a week.
You must also inform Julie Kenny by phone at 617-287-4062 or in writing within 24 hours. You can send an email to jkenny@umassp.edu. If your card has fraudulent charges, the bank will send you a form to begin a dispute of those charges. If you do not notify the bank as soon as possible, the University may be liable for any charges made.

20. FREQUENTLY ASKED QUESTIONS

Q. Will the bank do a personal credit check when I apply for a Purchasing Card?

A. No. Your personal credit history will not be checked or affected when applying for or using the Purchasing Card because the University is liable for any charges incurred.

Q. How do I get my credit limit raised?

A. You must send an email to your supervisor and cc Julie Kenny to request a change in any of the controls on your card. The controls include monthly and single credit limits, transactions per day and transactions per month. It is helpful if you include the limits you are requesting and the start and ending date that you need the new limits in place. Once your supervisor approves in writing, the changes can be made on your card.

Q. What if my Purchase Card is declined?

A. There are usually four reasons why a purchase may be declined:

- You have reached your monthly spending limit.
- Your charge is over single purchase credit limit.
- The merchant entered the wrong expiration date.
- The merchant entered the wrong CVC code.

To find out exactly why your purchase was denied, you will need to contact the Citibank customer service department at the number listed on the back of your purchase card or contact Julie Kenny.

Q. Why do some employees have multiple cards?
A. Each card is assigned one chartfield string from which all purchases made on that card are paid. Additional cards may be issued to accommodate employees who must make purchases on different chartfield strings.

Q. Can I log into my account online?

A. Yes, if you registered with Citibank when you received your card, you can log into your account and view or print a statement. The website is https://home.cards.citidirect.com. You will then click on the link for self-registration for cardholders or log in with the username and password you created.

21. IMPORTANT PHONE NUMBERS

To report a lost or stolen card (24 hours a day)

Have your account number ready when calling:
CitiBank – 1-800-248-4553 (in the US)

If calling from outside of the US - 904-954-7314

Also report the loss to your department and to Julie Kenny:
Julie Kenny – 617-287-4062

22. TRAVEL

Please see the travel policy for full guidelines located at:

Please also make use of the UMass Travel Program:
http://pp-prd.umassconnect.net/web/guest/travel-program

Travel related purchases allowed include:
• Gasoline, automotive for state vehicles and rentals for University Business. Make sure that the state vehicle license number is written on fuel receipt.
• Automobile rentals
• Hotel Accommodations*
• Transportation fares (Airline, train, bus tickets) - must be lowest-priced economy class rates – See Travel policy
• Fast Lane Transponders and Tolls for University Business
• Parking
• Meals for **overnight travel**. The current per diem guidelines apply to meals charged using the ProCard.

* Personal expenses that appear on an invoice for hotel charges must be paid for with traveler’s personal funds at time of check out. These charges may include - in-room movies and telephone charges over $20.00 per trip.

**Air Travel**
Travelers are expected to book the lowest-priced economy class rates available. It is the responsibility of the traveler to obtain the most economical airfare available consistent with the purpose of the trip. Travelers should take advantage of discounts and purchase airline tickets 30 days in advance, whenever possible. The University **will not reimburse** upgrades to Business and First Class seating, larger/more room seat fees, early bird check-in fees, or preferred seating fees without a clear business need or medical/physical reason. Travelers who choose to upgrade must pay the difference between the lowest priced nonstop economy class fare and the final fare. Complete documentation of such arrangements must be submitted with the expense report and the ProCard log. Air carrier selection cannot be biased by the traveler’s frequent flyer affiliation. The lowest cost air travel should take precedence.

The University **will not** reimburse travelers for tickets purchased with frequent flyer miles.

The University will reimburse individuals for change or cancellation penalties imposed by the airlines provided the change or cancellation was caused by unavoidable circumstances. Individuals must submit supporting documentation with their expense report along with a Refund/Exchange Notice showing the amount of penalty.”

**Using the ProCard for Travel**

1. Out-of-state travel requires prior authorization from a department head or business manager. A travel authorization should be completed on-line and approved **before** any travel arrangements are made. The travel authorization number must be referenced on the ProCard log.
2. Travelers who use the ProCard for personal meals should remember that the amount spent daily on meals cannot exceed the prevailing per diem rates. Travelers should also remember that per diem is not granted for meals that are provided as part of the official University business. Per diem is pro-rated according to the attached schedule when some meals are included at conferences or when some meals are provided as a business expense. Please Note: Dates and times for departure on a trip and arrival home from a trip are necessary to calculate proper per diem amounts!

3. Receipts – Original receipts for ProCard transactions must be submitted with the ProCard transaction log. In order to capture all relevant information associated with an out-of-state trip, ProCard users must also scan and attach the scanned ProCard receipts to the online expense report along with any receipts for reimbursable expenses. In addition, hotel bills, airfare or any other ProCard charges related to the trip must be entered on the expense report. “Paid via ProCard” must be selected for payment type and “ProCard” must be selected for billing type.

4. Business Entertainment Expenses – Per the Board of Trustees Business Expense Policy, meals during working hours, including “working meals” where one employee takes another employee to breakfast, lunch, or dinner are not acceptable business expenses. This does not include committee meetings, conferences, retreats, seminars, etc. which are considered acceptable business expenses. For more information regarding Business Expense Policy see Doc T92-031 (Appendix C). This document is available on the President Office website a copy has been included in your ProCard information packet.

Lodging

The University will pay actual room costs for each day that lodging away from home is required for business purposes. Travelers are entitled to accommodations that are suitably located and meet reasonable standards for safety, cleanliness, and comfort. Travelers should choose good quality, but reasonable priced hotels or motels whenever practical. However, when attending a conference, travelers may stay at the conference hotel even if it is not the most economical option available. If there is a choice of hosting hotels, travelers are expected to stay at the least expensive one.

Reservations
When securing reservations, travelers should ask if there is a discounted university/college rate available. When traveling on federally funded projects, travelers may request the hotel's government rate. A letter from the project sponsor may be required upon check-in to confirm funding source.

Since hotel reservations are usually guaranteed to assure lodging for late arrivals, travelers are required to cancel these reservations in a timely manner to prevent “no show” charges.

When requesting reimbursement, the original itemized hotel bill and the original receipt showing proof of payment must be attached to the travel reimbursement request form. The original receipt must contain:

1. The name of the traveler
2. The lodging date(s)
3. The name, address, and telephone number of the lodging establishment
4. The per night cost
5. The total cost of lodging

The following is a list of items that are not reimbursable expenses:

- In-room movies or pay TV
- Laundry
- Personal telephone calls in excess of $20 per trip
- Personal toiletries
- Mini-bar refreshments
- Recreational Activities
- Newspapers

Reimbursable expenses include:

- Computer access charges for laptops or ipads
- Business fax charges
- Parking
- Business telephone calls

International Travel
Employees traveling internationally on University business are reimbursed for the same travel expenses as someone who travels domestically. They may also be reimbursed for passport fees, exchange rate fees, and other items necessary for conducting University business.

Hotel receipts are required for both domestic and international travel. The receipt should state the dates of stay, room rate and applicable taxes, and any additional charges. A credit card receipt is not acceptable.

Reimbursement amounts should be converted from foreign currency to US dollars before submitting the travel reimbursement form to Accounts Payable. The applicable exchange rate for the dates of travel can be found at: www.x-rates.com. Rates that were current at the time of travel can be found at the site’s “Historical Lookup.” Receipts should have an explanation and translation in addition to being converted to US dollars.

23. MEALS

PER DIEM
Employees traveling on University business are eligible for reimbursement for their personal meal expenses. Employees may choose to submit receipts for their actual meal expenses or they may opt to use the Per Diem rate; they cannot combine both methods on the same trip. Actual meal expenses will be reimbursed only up to the maximum amount of the Per Diem Rate.

(Please note: Using the ProCard for any meals while traveling will require that you submit receipts for all meals for that trip!) Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day.

For employees who are traveling for at least 24 hours.

- For travel in the specific cities listed below, the per diem rate is $71 per day.
- For travel in all other cities within the United States, the per diem rate is $46 per day.
- For international travel, use GSA rates.
The breakdown of the per diem rates is as follows:

<table>
<thead>
<tr>
<th>State</th>
<th>Primary Destination</th>
</tr>
</thead>
<tbody>
<tr>
<td>AZ</td>
<td>Phoenix</td>
</tr>
<tr>
<td>AZ</td>
<td>Scottsdale</td>
</tr>
<tr>
<td>CA</td>
<td>Los Angeles</td>
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<tr>
<td>CA</td>
<td>Monterey</td>
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<td>CA</td>
<td>Burlington</td>
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<tr>
<td>CA</td>
<td>Cambridge</td>
</tr>
<tr>
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The breakdown of the per diem amounts by meal is to be used only to deduct meals that are provided at a conference or were paid as a business/entertainment expense.

These rates now include incidentals. Below are examples of incidental expenses as described on the GSA (General Service Administration) site:

The Federal Travel Regulation (www.gsa.gov/ftr) Chapter 300, Part 300-3, under Per Diem Allowance, describes incidental expenses as: A. Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. B. Transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site. C. Mailing cost associated with filing travel vouchers and payment of Government charge card billings.

**Determining Per Diem Amounts**

Per Diem is calculated using the traveler’s time of departure and time of return. The traveler is entitled to one day per diem for every twenty-four hour period and one half-day per diem for any 12 hour period. For instance, if a traveler left for a trip at 6am on 01/01 and returned at 4pm on 01/04 the traveler would be entitled to 3 days per diem. The traveler would not be eligible for a half-day per diem on 01/04 because it is only 10 hours from 6am to 4pm and therefore does not meet the 12 hour half-day requirement.

One half the per diem rate is allowed when travel status is at least 12 consecutive hours but less than 24 hours. The IRS does not consider per diem for travel that is not accompanied by an overnight stay as a reimbursable expense. The University will continue to reimburse these requests, but the “Taxable Reimbursement” expense type must be selected so that these payments can be tracked and ultimately added to an employee’s W-2 at the end of the year as a taxable benefit.
**Since being on travel status for 12 hours rarely includes an overnight stay, no service providers such as baggage carriers or hotel maids will be tipped. When requesting reimbursement for 12 consecutive hours per diem, incidentals will not be included. Reimbursement for 12 hours will be $33 for per diem top rate cities, and $20.50 for other cities in the United States.**

Exceptions

**Conference Meals**

Conferences frequently provide meals to attendees as part of the registration fee. The traveler is not entitled to a meal per diem allowance for meals that are included as part of the registration fee. The same is true for any meetings attended where a catered lunch is provided or where the traveler has been included on a list of attendees for a business expense.

To assist with the determination of which meals were provided during a conference, a copy of the agenda (meeting schedule) must be included with the travel reimbursement request. Travel forms must also include the actual time of departure from the traveler’s home or place of business for the trip and time the traveler arrived home (or ended their University business if using personal time while on their trip.)

If certain circumstances, such as unique dietary needs, make it necessary for the traveler to forego the provided meal, the traveler may then claim up to the maximum meal allowance. In such cases, a receipt(s) and a written explanation are required.

**Business Meals Incurred While in Travel Status**

Per Diem may not be claimed for any meals that are reimbursed by the filing of a Business Entertainment Expense Report.

**International Per Diem**

The International per diem rates for meals and incidental expenses can be found at the following website:

http://www.state.gov/m/a/als/prdm/

**Federally Funded International Travel**

The Fly America Act was enacted in 1974 to mandate the use of U.S. flag air carriers for federally funded international travel. Federally sponsored trips must utilize U.S. flag carriers at
the lowest available rates. A letter of justification must be included with the travel expense voucher and submitted to the travel audit section of the traveler’s department if other than lowest rates are charged.

Federal regulations prohibit the charging of business class or first class air travel to federally sponsored projects. They also prohibit the inclusion in indirect costs. Sponsored project travel should adhere to the Central Administration travel guidelines unless the sponsor imposes greater restrictions.

For the complete federal travel regulations, please refer to this website:

24. INFORMATION FOR BUSINESS MANAGERS

Each ProCard is initially set up with a speedtype designated by the department. In addition, the default account is 736699.

Each transaction is reallocated to different accounts, depending on the transaction. For example, a transaction for an airline ticket would be reallocated to 737100, the appropriate account for out of state employee travel. Account changes are authorized by the University Controller's Office and by designated ProCard reallocators appointed at departmental level.

Speedtype changes are requested by the Business Manager for each department. These are requested in the "REALLOC CODE" field on the transaction log. If the transaction log is submitted before a transaction is final posted, meaning the transaction is still open and available for changes in Peoplesoft, the new speedtype will be changed on-line. If a transaction has already been final posted and a voucher has been created, a journal entry will be created to make the transfer.

The business manager for each department is responsible for ensuring that the transactions are posted to the proper speedtypes. These changes will be reflected on the monthly reports.

If reallocating to another department’s speedtype, prior approval from that department is required. Documentation of the prior approval should be submitted with the monthly ProCard logs.
25. **BUYWAYS**

UMASS BuyWays is a web-based application providing one-stop shopping for e-Procurement users at the University of Massachusetts. There are several vendors that have punch out catalogs in BuyWays. You may not use your ProCard to purchase from any of these vendors. You must use the BuyWays system to order from the catalog. The current catalog vendors are Dell, GovConnection, Lenovo, Apple, B&H and OfficeMax. Other vendor catalogs will be added in the future so you should be sure to check the BuyWays website frequently.

The BuyWays login website is:

https://sm-prd.ucollaborate.net/UMassIdM/UMassSSO LoginForm.htm

26. **AMAZON PURCHASES**

ProCard may be used to purchase products from Amazon.com that are not available from a BuyWays vendor or on an established contract, provided the purchase is in accordance with ProCard and University policies.

When a purchase is made through Amazon.com, you are able to store your credit card number for future use. It is HIGHLY recommended that you DO NOT do this. Some staff use their accounts for both UMass business purchasing as well as personal purchasing. The credit card used for the last purchase will be the default unless you override this.

There have been instances where staff have made personal purchases that have been charged to their UMass ProCard. This is a strict violation of ProCard policy. It is strongly recommended that you hold one account for business purposes and a separate one for your personal needs. An individual personal purchaser CANNOT use the University tax exemption certificate on file to avoid paying taxes on personal items. This is a violation of the University' tax exemption.

To apply for tax exempt status:

- Log in to Amazon.com
- Click on Your account
- Under SETTINGS: click on Amazon Tax Exemption Program
- Follow the instructions and upload tax exempt forms required

The ST-2 can be found at –
http://media.umassp.edu/massedu/controller/ST2_tax_exempt.pdf

The ST-5 can be found at—

http://media.umassp.edu/massedu/controller/ST5_tax_exempt.pdf

You will see a message "You've successfully uploaded your tax exemption information". If you do not get this message try it again.

Please be sure to check before submitting an order that tax is not being charged.

27. UMSO STATE VEHICLE ASSIGNED PROCARDs

Purpose of Use

• Each UMSO state vehicle housed at the South Street, Shrewsbury location will have an individual ProCard assigned to it under a single cardholder name. The cardholder will be appointed by the UMSO Chief Fiscal Officer. The cards are designated for use specific to state car vehicle travel expenses including fuel, essential auto supplies (oil, windshield washer fluid etc.), parking fees and maintenance. University employees, in addition to the cardholder, will be authorized to use the ProCard only for the travel expenses specified above.

Responsibility of Use

• An advance reservation for the state car must be made through the systems administrative office confirming the date, reason and destination for travel along with the start and time end for which the vehicle will be needed.

• The ProCard must be signed out by the traveling University employee when both picking up and returning the card. If the employee is picking up or dropping off the card from the administration services team during the designated business hours of 8:30-5:00, they are to sign the ‘Car and Procurement Log’ maintained at the administrative services desk.

• If the ProCard is being picked up before or dropped off after the designated business hours of 8:30-5:00, the traveling University employee must obtain/relinquish the ProCard from/to a security officer at the front security desk.
located in the lobby of the South St., Shrewsbury location. It is the responsibility of the traveling University employee to complete the ‘After Hours Transfer Log’ retained at the front security desk to confirm the transfer of possession from or to a security officer. If a ProCard is being left with a security officer, the University employee will then need to e-mail the assigned cardholder at ‘UMSO Reception&Admin’ as soon as possible with notification that the card has been left in the possession of a security officer.

- Charges incurred on the ProCard are a University liability. The University employee in possession of the card should insure that the card is safeguarded from loss, theft or misuse.

- Purchases made for the University are exempt from the MA state sales tax and it is the traveling University employee’s responsibility to ensure that MA state sales tax is not charged on the expenses they incur. The University’s tax-exempt number is printed on the front of each ProCard.

- Should the ProCard get lost or stolen while in your possession, you must speak to either the ProCard Manager and/or the named cardholder to assure that the card is being cancelled as soon as possible.

**Record Keeping**

- It is the responsibility of the traveling University employee to obtain and submit a receipt for any expense incurred on the ProCard when signed out in their possession. If the card is being dropped off at the administrative services desk, the receipts can be submitted with the card. If the card is being dropped off at the security desk after business hours, it is the responsibility of the University employee to submit the receipts at the administrative services desk as soon as possible after their travel date.

- If all attempts to obtain a receipt are unsuccessful, the traveling University employee must complete the designated Missing Receipt Affidavit for UMSO state car assigned ProCards. Both the traveling University employee and their direct supervisor must sign the Affidavit before submitting it to the assigned cardholder for reconciliation of the expense.

- The cardholder(s), or designated individual, is responsible for maintaining and submitting a monthly transaction log. The log should be completed for each
purchase made on the ProCard and then reconciled against the statement at the end of the billing cycle. The logs, statement and supporting documentation must be reviewed and signed by the cardholder and the UMSO Chief Fiscal Officer. The completed reconciliation should then be forwarded to the ProCard Manager.

- The cardholder is responsible for adhering to all other ProCard program guidelines as identified in this User Guide.