

EXPENDITURE  
CLASSIFICATION  
CROSSWALK

**ACCOUNTS/OBJECT  
CODES FOR EMPLOYEE  
REIMBURSEMENTS**



*Class BB*

**CLASS BB**  
**REGULAR EMPLOYEE RELATED EXPENSES**

**Introduction:** This class includes only those codes that are appropriate for reimbursements to regular employees. **The BB Class account codes are the only accounts appropriate for reimbursement.** Purchase Orders are inappropriate for the BB Class of account codes. *Payments must relate directly to employees. Proof of payment (receipts, credit card statement) must accompany all requests for reimbursement.*

See the *Travel Policy and Procedures Manual*, (<http://www.umass.edu/aco/ss/travel/manual/index.htm>) for instructions on how to process employee travel payments/reimbursements. Purchase Orders are inappropriate for use with the travel Account Codes. Questions concerning reimbursement for employee travel (including student employees) should be directed to the Controller's Office, Travel Section, Tel. 5-1432.

**Employee Reimbursement**

In accordance with University policy, reimbursements to faculty and staff against University funds, other than those for charges incurred for authorized business expenses as outlined in Trustee Doc. T92-031, may be made only under extraordinary circumstances.

Departments are cautioned to check with a buyer in Procurement before committing to a vendor with the intention of being reimbursed by the University for purchases that are not specifically authorized in Trustee Doc. T92-031. Final approval of any reimbursement shall be left to the discretion of the Controller's Office and Procurement Department.

Reimbursements can not be made, under any circumstances, for services in subsidiaries HH (Consultant services), JJ (Operational Services) or NN (Construction), nor can reimbursements be made for Massachusetts Sales tax.

University employees shall not be paid for services rendered to their department or any other University department. Such payments must be authorized by and processed through Human Resources if appropriate. Check with Human Resources before committing to an employee for services.

**Processing Documents:** Unless otherwise noted, the Appropriate Processing Document is a Disbursement Voucher (DV) and a Business Expense/Employee Reimbursement form for non travel expenses or TRIP form for travel expenses.

See *Account/Object Codes for Purchase Orders Class EE, Account Code 734241, for non-employee travel that is not related to a service. If the non-employee travel is service related, charge to the appropriate code in Class HH or JJ.*

State Object Class/ Code	University Account Code	Long Description
BB	726000	Regular Employee Related Expenses-(BUDGET CATEGORY ONLY--Do not use this Account Code)

**CLASS BB****Regular Employee Related Expenses**

<b>State Object Class/ Code</b>	<b>University Account Code</b>	<b>Long Description</b>
B01	<b>726210</b>	<b>Travel – Out of State, Domestic:</b> Includes all other expenses except mileage, hotel, and airfare. For payments directly to a vendor use 737100.
B01	<b>726220</b>	<b>Travel – Foreign:</b> Includes all expenses incurred while traveling to a foreign country. For payments directly to a vendor use 737100.
B01	<b>726230</b>	<b>Travel – Out of State, Airfare:</b> Includes all airfare expenses incurred while traveling out of state. For payments directly to a vendor use 737100.
B01	<b>726240</b>	<b>Travel – Lodging:</b> Includes all lodging expenses incurred while traveling. For payments directly to a vendor use 737100.
B01	<b>726250</b>	<b>Travel – Out of State, Mileage</b>
B02	<b>726270</b>	<b>Travel - Automobile Rental:</b> Employee reimbursement for automobile rental. For payments directly to a vendor use 737200.
B02	<b>726311</b>	<b>Travel – In State:</b> Excludes mileage, (Use 726450). All other expenses including per diem, parking, tolls, etc for in-state travel only. For payments directly to a vendor use 737200.
B02	<b>726450</b>	<b>Travel – In State, Mileage</b>
B04	<b>726600</b>	<b>Employee Related Tuition:</b> Inclusive-Undergraduate and Graduate- Payment for tuition and/or tuition related expenses authorized by a Collective Bargaining Agreement, an Executive Order, a A&F Memorandum or a Human Resources Division policy. All reimbursements and tuition payments must be job related. Use 726700 for Employee Training. For payments directly to vendors use 737300.
B05	<b>726700</b>	<b>Conference Training &amp; Registration:</b> Reimbursements for registration or reservation fees for conferences or training. For payments to vendors, use 737400. <input type="checkbox"/> If registration is for only one person, or if reimbursement is desired, must be processed on a Travel Voucher.
B06	<b>726800</b>	<b>Employee Membership Dues and Licensing Fees:</b> Reimbursement to employee or payment to vendor for membership in professional associations or for employee license fees. See 735010 if Membership Dues are institutional and in the name of the University. See 735600 if license fee is institutional and in the name of the University. <i>Appropriate Processing Document: Membership Dues—Disbursement Voucher.</i>
B07	<b>726900</b>	<b>Employee Housing Allowance:</b> (Payment must be made directly to employee.) Expenditures for housing, in lieu of housing, and in addition to housing, granted to employees as authorized.

**CLASS BB****Regular Employee Related Expenses**

State Object Class/ Code	University Account Code	Long Description
B07	726910	<p><b>Employee Reimbursement for Moving, Relocation, Temporary Housing, &amp; Furniture Storage Expenses:</b> (If for moving, and payment is to vendor, see Account Code 761590). See the Moving, Relocation, and Temporary Housing Policy (Controller's Office). Proof of payment to vendor must accompany request for reimbursement. Tax issue for employee, regardless of how payment is processed (direct pay to vendor or reimbursement to individual).</p> <p><input type="checkbox"/> <b>Note:</b> Once the employee has ACCEPTED the position, you should use this Account Code.</p>
B08	727000	<p><b>Clothing Allowance: Employee Clothing/Cleaning Allowance for Work Related Clothing:</b> (e.g., POLICE uniforms) Reimbursement or payment for the purchase or cleaning of work related clothing. Must be authorized by collective bargaining agreement as part of employment. Proof of payment to vendor must accompany request for reimbursement. If University payment for cleaning goes to vendor, see 761270.</p>
B10	727200	<p><b>Other Job Related Expenses:</b> Reimbursements to employees for normal business expenses, which require an immediate payment so that a department may perform its mission, or for job related expenses that cannot be paid for in a conventional manner.</p>
B10	727260	<p><b>Business Meetings:</b> Reimbursements to employees for business meeting expenses, including entertainment. May include restaurants, caterers, and grocers. For payments directly to a vendor, use 734210.</p>
B10	727270	<p><b>Telephone/Internet:</b> Reimbursements to employees for telephone, or internet charges.</p>
B10	727280	<p><b>Taxable Travel:</b> Reimbursements to employees for travel that has been submitted more than 120 days after travel occurred.</p>