

**Procurement (Boston) Account Codes:  
\*Procard Reallocation**

- All Procard purchases should be made in accordance with the Procard User Guide, Purchase of Goods Policy, [FY11-PRC-001-00-Purchase of Goods](#) and the [Business Expense Policy, FY12-CON-005-00](#)
- **Cardholders should review the Allowable/Restricted List prior to making a purchase. Just because the account code is available for reallocation *does not* mean it is allowable on the Procard.**
- On a weekly basis, Cardholders or their Proxy should log-in to PeopleSoft to review, reallocate and/or approve charges to ensure timely reallocations.
- Each person involved with the Reallocation of Procard charges is now acting as a steward of sponsor’s funds. As stewards, the re-allocation must happen in a timely manner and there are rules and guidelines we must follow in determining whether a cost is allowable. The OMB Circular A-110, sets standards for financial management systems and rules for determining allowability. Below is the OMB Circular A-21 that prescribes principles for determining the allowability of costs.

Cost must be of the kind that can be identified specifically with a particular sponsored project or fund (OMB Circular A-21, Sec. D1). There are four criteria for determining allowability. A cost must be:

- Reasonable,
- Allocable,
- Given consistent treatment and
- Conform to limitations/exclusions.

- If reallocation does not occur in a timely and consistent manner and in accordance with University Policies, Cardholders may lose their Procard purchasing privileges.

Account Code	Long Description	State Object Class/Code
<b>734200</b>	<p><b>Office and Administrative Supplies:</b> Pens, pencils, file folders, paper products, incl. photocopy paper, film, tape, computer disks, ink cartridges, etc <i>Includes small office machines less than \$1,000.</i></p> <ul style="list-style-type: none"> <li>• Academic Depts., incl. grants, use 741400</li> <li>• <b>\$0 to \$999.99</b></li> </ul> <p>Non-Capital Information Technology Equipment: Computer Systems, Laptops, and CPU Towers, use 741980. These items will be recorded and tracked in the Asset Management System (AMS). Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	E01

**\*The listing of Procard Reallocation Account Codes is a subset of the [UMB University Account Codes for Requisitions](#)**

734210	<p><b>Business Meetings</b> – Payments made directly to vendors for business expenses, excluding entertainment. For example: restaurants, caterers, grocers. For Entertainment Expenses, use 743010. When using this Account Code, Departments must submit a Business Expense and Entertainment Authorization Form to Accounts Payable with the invoice.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	E22
734241	<p><b>Non-Employee Expenses – Taxi service, travel, hotel/meals for candidates for positions (employee recruitment):</b> for visiting speakers, lecturers in lieu of payment for services. For reimbursements to non-employees, appropriate receipts (originals) must accompany invoice before payment can be processed. If a visiting speaker or lecturer is to provide a service to the University which no fee is requested and only reimbursement expenses for travel and meals then this account code must be used.</p> <p>Use of this account code can also be used for individuals that participate in a conference on behalf of the University. As long as no fee for services is allowed and a reimbursement is allowed for travel and meals. All original receipts must be submitted to accounting before payment can be made. The requisition needs to state clearly that the individual that is getting reimbursed for participating in the conference on behalf of the University. The requisition needs to state when and where the conference was held. These expenses must be paid under this account code.</p> <p>If the University is paying a fee along with the reimbursement for travel then you must see the appropriate object class and account code. Different reimbursement codes are used for each object class. The reimbursement codes are as follows: HH = 758980; JJ= 762980; NN=773980; and UU=757980.</p>	E01
734260	<p><b>Team Travel – Recruitment: (Athletic Dept. Only – Incl. Coaches):</b> For expenses incurred by the Athletic Department for team travel and athletic recruitment.</p>	E01
734280	<p><b>Charity Events</b> – Expenses related to hosting or participating in a charity event.</p>	E01
734300	<p><b>Copying Expenses &amp; Supplies</b> – Includes photocopying services, toner, and developer.</p> <p>Purchase requisitions \$5,000 up to \$25,000 must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by the Procurement Department will be done. Purchase Requisitions over \$25,000 must be publicly bid by the Procurement Department, if not covered under contract.</p>	E02

<p><b>734310</b></p>	<p><b>Printing Expenses &amp; Supplies</b> – Includes printing, binding, blueprinting, photography, photo developing, and copyrighting of printed material for both academic and administrative depts. For the purchase of photographic film, use 734200. For Photographic/Micrographic Services, use 761330.</p> <p>Printing orders up to \$1,000 must be charged to your Procard. Special approval from the Office of Government Relations and Public Affairs is required. The Office of Government Relations and Public Affairs can be reached at 617-287-5300.</p> <p>Purchase requisitions \$5,000 up to \$25,000 must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by the Procurement Department will be done. Purchase Requisitions over \$25,000 must be publically bid by the Procurement Department, if not covered under contract.</p> <p>All purchase requisitions for Printing Expenses &amp; Supplies are approved electronically by the Office of Government Relations and Public Affairs.</p> <p>All orders for Printing must comply with “The Prevailing Wage Rates Law”, M.G.L. c. 5, §1.</p>	<p>E02</p>
<p><b>734550</b></p>	<p><b>Postage</b> – Including stamps, meter postage, PO box rental, express mail, overnight mail, etc. Use 767500 for postage meter rental. Use 761290 for direct mail service and for courier services.</p>	<p>E06</p>
<p><b>734791</b></p>	<p><b>Telecommunication Services – VOICE</b> – Payments to a telecommunications company for voice communications, includes local, cellular, Centrex, paging, Internet and long distance services.</p>	<p>U02</p>
<p><b>734800</b></p>	<p><b>Software, Software Upgrades, and Software Licenses under \$50,000:</b> Personal computer to mainframe - and requisite licenses, annual fees, and upgrades. For Software Maintenance, use 768100. Software/requisite licenses must be signed by the Treasurer if over \$1,000. The Assistant Vice Chancellor of Contracts signs for all licenses under \$1,000. An agreement must be submitted for all Software/requisite licenses.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p> <p><b>All requisitions charged to Account Code 734800 must be set up as a blanket.</b></p>	<p>U03</p>
<p><b>735000</b></p>	<p><b>Subscriptions</b> – Payments for periodicals, newspapers, law books, journals (including electronic and news clipping services), CD-Rom subscriptions &amp; other network or dial up/hosting services.</p> <p>NOTE: Billing and delivery must be to a valid UMass address, no residence.</p>	<p>E12</p>

735010	<b>Membership Dues – Institutional</b> – Payments must be vendor specific and in the name of the University.	E12
735100	<p><b>Advertising Expenses</b> – Costs of advertising in newspapers, on radio and television, excluding services provided by Advertising Agencies (use 757040). Publications Office approval will be done electronically.</p> <p><b>EMPLOYMENT ADS:</b> All advertisements for employment ads must be sent directly to human resources. This is very important because ads for employment must meet equal employment opportunity criteria. No requisition is put online. Human resources will recharge the department.</p> <p>All purchase requisitions for Advertising are approved electronically by the Office of Government Relations and Public Affairs.</p>	E13
735200	<p><b>Exhibits/Displays/Promotional Items</b> – Flags, banners, tags, displays, plaques, trophies, including items w/UM insignia used for promotional purposes. Includes non-monetary, non-employee awards, and non-monetary, non-employee student awards. Monetary student awards not related to employment must be processed through the Financial Aid Office. Monetary non-employee, non-student awards must be processed within Subs. HH, JJ, under the code that best fits the type of award.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	E14
735300	<p><b>Bottled Water</b> – Includes the purchase of bottled water and the incidental rental costs of the equipment and supplies.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	E15
735600	<p><b>Fees, Fines, Licenses, and Permits</b> – Payments cannot be made for individuals - only for institution. Property tax for Park Square. Includes employee identification badges. For Software licenses, use 734800.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	E19
736699	<p><b>Purchase Card Charges</b> - Administrative Expenses - Restricted to charges made to the UMass Procurement Credit Card. Do not use on PO.</p> <p>Procard purchases should be re-allocated to an appropriate account code (expense type).</p>	E30

737100	<b>Employee Travel – Out of State</b> – Payments for out of state travel paid directly to the vendor on behalf of UMass employees. Includes payments to airlines or hotels.	E41
737200	<b>Employee Travel – In-State</b> – Payments for in-state travel paid directly to the vendor on behalf of UMass employees.	E42
737300	<b>Tuition for Employees</b> – Payments paid directly to a vendor for approved tuition and/or tuition expenses. For conference training and registration fees paid directly to a vendor use 737400.	E43
737400	<b>Conference and Training Registration Fees</b> - Payments to vendors on behalf of employees for registration or reservation fees for conferences, training, or other professional development or educational opportunities to enhance an employees work experience.	EE2
739200	<b>Freight/Shipping Cost</b>	F01
739600	<p><b>Laboratory Supplies:</b> Glass, syringes, needles, testing materials, protective gear. Includes low dollar academic equipment less than \$1,000.</p> <p><b>Note:</b> Reference the appropriate Mass. Dept. of Public Health License No. on all purchase requisitions that cover the purchase of a controlled substance.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F05
739610	<p><b>Gases and Demurrage and Cylinder Lease</b> – For the purchase of compressed, liquid, and specialty gases, and their requisite container charges. Environmental Health and Safety Department approval will be done electronically.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F05
739620	<b>X-Ray Supplies</b>	F05
739630	<p><b>Chemicals</b> – Excluding radioactive materials – For radioactive materials, use 739650. Purchase requisitions over \$5,000 for commodities purchases not covered under contract must be bid.</p> <p>Environmental Health and Safety Department approval will be done electronically.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must</p>	F05

	provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.	
<b>740400</b>	<p><b>Medical and Surgical Supplies</b> – Includes surgical instruments, first aid supplies, dental supplies.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F06
<b>740700</b>	<p><b>Clothing and Footwear</b> – Articles of wearing apparel, shoes, and boots. Use 735200 for clothing that is purchased for promotional purposes. For fabric for clothing, use 741400.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F09
<b>740800</b>	<p><b>Window Coverings</b> – shades, drapes, blinds, shaded plastic film, etc.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F10
<b>740810</b>	<p><b>Bedding, Linens</b> – sheets, blankets, pillows, etc.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F10
<b>740890</b>	<p><b>Miscellaneous Facility/Office Furnishings:</b> \$0 to \$4,999.99 – Includes area rugs, chairs, tables, file cabinets, desks, bookcases, etc. All fabric must meet the Boston Fire Codes (Cal 133). For wall-to-wall carpeting, use 772220.</p> <ul style="list-style-type: none"> <li>For Miscellaneous Facility/Office Furnishings \$5,000 or greater, use 763900.</li> </ul> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F10
<b>741000</b>	<p><b>Laundry/Cleaning Supplies</b> – For example: brooms, brushes, mops, pails, soaps, polishes, detergents, etc.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F11

741200	<p><b>Grounds Supplies - Fertilizers, trees, vines, seeds, bulbs, plants, pesticides, road salt, sand, &amp; grounds keeping supplies:</b></p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	N64
741400	<p><b>Library &amp; Teaching Supplies:</b> Supply Items, other than books, used in a library or for teaching. Includes low dollar academic equipment less than \$1,000. Also includes fabric for clothing such as costumes for theater, etc.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F16
741500	<p><b>Library Books</b> - periodical for library use only, films, materials for library use only.</p>	F16
741520	<p><b>Library On-line Resources</b> – On-line subscriptions to research databases, etc.</p>	F16
741610	<p><b>Film/Video Rental</b> – For the rental or purchase of films and videos. For the purchase or development of camera film, use 734310.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F16
741660	<p><b>Books/Periodicals – Non-Library</b> – Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F16
741810	<p><b>Research Supplies:</b> Supply Items for Grants and other research activities. Includes low dollar academic equipment less than \$1,000.</p> <ul style="list-style-type: none"> <li>• For Lab Supplies, use 739600.</li> </ul> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F16
741970	<p><b>Non-Capital Equipment:</b> Any movable non-IT equipment item with a cost of \$1,000 to \$4,999.99 that will be recorded and tracked in the AMS.</p> <ul style="list-style-type: none"> <li>• For computers, laptops, CPU towers, use 741980.</li> <li>• Equipment \$1,000 or greater is restricted on the Procard.</li> </ul> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the</p>	

	selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.	
<b>741980</b>	<p><b>Non-Capital Information Technology Equipment:</b></p> <ul style="list-style-type: none"> <li>• <b>\$0 to \$4999.99</b> Computers, Laptops, and CPU Towers. <b>Excluding:</b> IT systems, peripherals, etc. \$0 – 999.99.</li> <li>• <b>\$1,000 to \$4,999.99</b> Movable IT equipment such as computers, systems, peripherals, laptops, CPU towers and stand alone peripheral items: printers, scanners, monitors, hard drives, etc.</li> <li>• Equipment \$1,000 or greater is restricted on the Procard.</li> </ul> <p>All computers, laptops, and CPU towers, regardless of cost, and movable equipment purchases \$1,000 and greater are recorded and tracked in the University's Asset Management System (AMS).</p>	
<b>742000</b>	<b>Human Subjects Compensation</b> – Payments to an individual for participation in testing. (Also includes meals, gift cards or other compensation.) Must follow the procedure in place for human subjects testing. Review the Institutional Review Board. (IRB approval Office of Sponsored Projects). Advance funds to pay individuals, grants only – strict guidelines.	F16
<b>743000</b>	<p><b>Athletic/Recreational Supplies</b> – Items for the operation of athletic/recreational facilities.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F18
<b>743010</b>	<p><b>Entertainment &amp; Game</b> – Expenditures for amusements, diversions, and any costs directly associated w/such events (such as tickets to shows or sports events, and for morale building or recognition functions/celebrations, including retirement functions).</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F18
<b>744000</b>	<b>Navigational and Nautical Supplies</b> – Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.	F21
<b>744300</b>	<b>Tools &amp; Supplies (maintenance supplies) – Other:</b> Small tools and supplies that are not covered in 744202-744380.	N52

	Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.	
<b>744330</b>	<p><b>Tools &amp; Supplies – Automobile Maintenance</b> – Tools and supplies necessary for vehicle maintenance. Maintenance and Repair Parts/Supplies, including equipment enhancements: If labor charges are a part of the purchase cost, charge maintenance/repair, parts/supplies to 768400 - Vehicle Maintenance.</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F24
<b>744350</b>	<p><b>Tools &amp; Supplies – Plumbing:</b> Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	N52
<b>744360</b>	<p><b>Tools &amp; Supplies – Painting:</b> Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	
<b>744370</b>	<p><b>Tools &amp; Supplies – Carpentry:</b> Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	N52
<b>744380</b>	<p><b>Tools &amp; Supplies – Electrical:</b> Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	N52
<b>744700</b>	<p><b>Floor Coverings:</b> Use 772220. All requisitions charged to Account Code 772220 must be set up as a blanket.</p>	
<b>744800</b>	<p><b>Law Enforcement &amp; Security Supplies</b> – Includes ammo, badges, handcuffs, road signs (Stop, Speed Limit, etc.)</p> <p>Purchase requisitions \$5,000 up to \$25,000 not covered under contract must provide three quotes and the lowest/qualified of the three quotes must be the selected vendor or public bidding by Procurement. Over \$25,000 must be bid by Procurement.</p>	F27
<b>754900</b>	<p><b>Tools &amp; Supplies – HVAC:</b> Heating, air conditioning, and water treatment, chemicals and supplies. For example: filters, and boiler, treatment chemicals (caustic soda, calcium chloride, Freon, chlorine, etc.)</p>	

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<b>768210</b>	<b>Research/Educational Equipment - Maintenance and Repair</b> (Piano tuning, etc)	L42
<b>768300</b>	<b>Facility Equipment – Maintenance and Repair:</b> Maintenance of items necessary for the operation of programs of a state facility. For example: machinery, instruments, appliances and modular units. For building maintenance use. (For cleaning/janitorial services use 761090.)	L63
<b>768400</b>	<b>Motorized Vehicle Equipment – Maintenance and Repair:</b> Auto, incl. towing service.	L44
<b>768500</b>	<b>Office Equipment – Maintenance and Repair:</b> Maintenance of calculators, typewriters, postage, FAX machines, etc.	L45