EXPENDITURE CLASSIFICATION HANDBOOK



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PART ONE: INTRODUCTION

I. INSTRUCTIONS

The Office of the Comptroller (CTR) is required to establish a schedule of object classes and object codes pursuant to M.G.L. c. 29 § 27 to be used in all accounting for expenditures under Mosaic, the Commonwealth's enterprise accounting and financial reporting system. The object classes and object codes contained in this Expenditure Classification Handbook indicate the types of goods and services for which Commonwealth funds are expended.

TYPE OF EXPENDITURE	OBJECT CLASS/CODE
EMPLOYEE COMPENSATION AND RELATED EXPENSES	**AA, BB, CC, DD**
DEPARTMENT ADMINISTRATIVE EXPENSES AND OPERATIONAL SERVICES	**EE, JJ**
CONSULTANT SERVICE CONTRACTS	**HH, NN1-N14, U05**
PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS	**MM**
EQUIPMENT PURCHASE, TELP, LEASE, RENTAL, MAINTENANCE, AND REPAIR	**KK, LL, N62, N63, U08, U09**
FACILITY SUPPLIES: ENERGY COSTS AND SPACE RENTAL EXPENSES	**FF, GG, N52**
HORIZONTAL AND VERTICAL CONSTRUCTION, IMPROVEMENTS, MAINTENANCE, AND REPAIR COSTS	**NN**
GRANTS AND SUBSIDIES	**PP**
ENTITLEMENT PROGRAMS	**RR**
DEBT SERVICE	**SS**
LOANS AND SPECIAL PAYMENTS	**TT**
INFORMATION TECHNOLOGY (IT) EXPENSES	**UU**

This Handbook includes the object code descriptions and instructions regarding the encumbering and expenditure of all funds. The object code descriptions are brief explanations of the goods and/or services for which funds are encumbered and expended. The object codes in this Handbook are used for all expenditures of the Commonwealth, regardless of whether the payment is to employees, contractors, individuals, recipients, sub-recipient, beneficiaries, political sub-divisions or another department.

CTR has provided accurate primary legal authority, oversight department, sub-recipient, agreement types, encumbrance/payment request documents and tax reporting requirements for each object code. However, departments are responsible for full compliance with all applicable state and federal statutes, rules, regulations and requirements governing the expenditure of funds, regardless of whether or not specifically cited in this Handbook. Departments are advised to seek additional assistance from their legal and fiscal staff.

Appendix A, the Object Code Revisions Tracking Log, illustrates any changes including the date the update occurred - New (N), Modified (M), or Inactivated (I) - made to object codes between 2007 and this update of the Expenditure Classification Handbook.

MAComptroller.org

MAComptroller.org is intended to provide user support information, Mosaic resources, and services for end-users. MAComptroller.org is your "one-stop" information center for policies, procedures, Mosaic support, e-Learning, job aids, forms, and other resources needed to conduct day-to-day departmental business.

State Finance Law Reminder

State Finance Law requires that funding be in place before goods, services or other obligations can be requested or accepted from contractors, vendors, or employees. Specifically, under departments may not incur a liability for the Commonwealth in excess of their appropriation or allotments and the Comptroller may not permit the disbursement (payment) or incurring of an obligation (encumbrance) by departments without a sufficient appropriation and allotment.

This means that a department cannot authorize performance to begin on a contract or amendment (including Interdepartmental Service Agreements), or request or accept services (including regular or contract employee services), or goods, or other obligations in excess of approved appropriations and allotments or other legally available funds. Evidence of sufficient funding (appropriation and allotment) for most contracts is an approved encumbrance in Mosaic fully supporting the contract maximum obligation (if applicable) or anticipated expenditures. State Finance Law requires that annual appropriations may be expended only for expenses for the same fiscal year, (See M.G.L. c. 29 § 12). This means goods and/or services to be paid from current fiscal year appropriations must be received and accepted within that same fiscal year (July 1-June 30)/(see M.G.L. c. 4 § 7).

Interim Budgets

CTR and the Executive Office of Administration and Finance (A&F), will submit an Interim Budget request in the event that the General Appropriations Act (GAA) is not passed by the Legislature and signed by the Governor by July 1st. An Interim Budget provides funding for the continuation of essential services across the Commonwealth. While no new programs or projects are supported as part of the Interim Budget, all routine business to carry out department missions is included (i.e., payrolls, client benefits, leases, goods and/or services). See Interim Budget Guidance (A&F 9).

Once departments are notified that the Interim Budget is signed, departments should proceed with routine business, including paying bills. Departments are allowed to incur obligations and expend funds only from accounts that are in both the House and Senate Budgets. If there is a question about whether an account will be funded, the Chief Fiscal Officer (CFO) should confer with A&F.

In addition to ensuring the availability of sufficient funding to support an expenditure, departments are responsible for determining the appropriate object code classification and requirements for any planned expenditure PRIOR to incurring an obligation. Departments unable to identify a particular expenditure by object class and object code, or having questions not addressed in these instructions, should contact CTR's Payments Team, Statewide Contracts Team, or Legal, for guidance.

The instruction section for each object code supports the use of the accounting system (Mosaic) to monitor compliance with the rules and regulations. The instructions in this Handbook are the general rules for all departments.

Fringe and Indirect Costs

Interim Budget Guidance (A&F 9), Recovery of Fringe Benefits and Indirect Costs, requires departments to budget fringe benefit and indirect costs on all Federal grants and non-budgeted special revenue and trust accounts. Fringe benefits and indirect costs are not required to be encumbered and the charges will process regardless of the Expenditure Ceiling. In order to avoid negative balances at year-end or upon termination of funding, departments must ensure that fringe benefits and indirect costs are adequately budgeted for assessable expenditures posted to an open Accounting Period, including the Accounts Payable Period. Department Heads are responsible for budgeting for these costs from the applicable funds.

ISAs Funded with Trust and Federal Funds – Indirect Costs must be negotiated as Part of ISA Budget. Expenditures in a seller account may trigger indirect costs. Both the buyer and seller department are responsible for negotiating the type of expenditures authorized under an ISA and determining if the expenditures will trigger the assessment of indirect costs. These costs must be included as part of the ISA and funded as part of the ISA budget.

Seller budget lines, in all account types, that include compensation to regular employees (Object Class AA) and Special Employees/Contracted Services in Object Class CC supported by the ISA, must also include DD (D09) object class. This is necessary to cover the cost of Unemployment Compensation Insurance Premium (UI), Universal Health Insurance (UHI) contribution, and the employer share of Medicare Tax (MTX) for all payroll processed. Also, this is necessary to cover mandated charge backs for employee pension, health insurance and terminal leave expenses from federal grants, expendable trusts, capital accounts and all other non-budgetary accounts to centralized state administrative accounts.

II. OBJECT CLASS/OBJECT CODE DESCRIPTIONS

This **Handbook** provides brief descriptions of the object codes in each object class. In addition, CTR has identified additional helpful information and requirements that may apply to each object code. This information includes primary legal authority, oversight department(s), sub-recipient, agreement type(s); pre-encumbrance/encumbrance/payment request documents or methods, incidental purchase availability and tax reporting requirements, as follows:

Primary Legal Authority

The laws and regulations cited in this category are general guidance for each object code. Departments are responsible for ensuring legal compliance for all expenditures even though the citations may not be listed. Because departments are so diverse, a department may have a specific law or regulation that does not appear in this Handbook. In such cases, departments should consult with their legal and fiscal staffs. Hyperlinks to most legal authorities are found in Section III, below. **In addition to any legal authority cited here, all state departments in any branch of government are required to comply with state finance law which includes M.G.L. c. 29 and M.G.L. c. 7A, and regulations, policies and procedures issued by CTR related to state finance law compliance.**

Oversight Department

A department that has the primary responsibility for overseeing the implementation of the rules and regulations for each object code is listed. An attempt has been made to identify the correct department and, when there is more than one department, these appear in order of degree of oversight. If a department has a payroll or pending approval, it will be listed as an oversight department. CTR is listed as the oversight department based upon the Comptroller's authority to prescribe accounting rules and instructions for all state departments and the appropriate use of the state accounting system pursuant to: M.G.L. c. 7A § 7, M.G.L. c. 7A § 8, M.G.L. c. 7A § 9 and M.G.L. c. 29 § 31.

Sub-Recipient

A sub-recipient is a non-Federal entity that expends Federal awards received from another entity to carry out a Federal program but does not include an individual who is a beneficiary of such a program (see OMB Guidance, federal Single Audit Act, the American Reinvestment and Recovery Act of 2009 (ARRA), Section 210 of Circular A-133 provides guidance on distinguishing a sub recipient from a vendor, Specifically, sub-recipients are non-Federal entities that are awarded Recovery funding through a legal instrument from the prime recipient to support the performance of any portion of the substantive project or program for which the prime recipient received the Recovery funding. Additionally, the terms and conditions of the Federal award are carried forward to the sub-recipient. Sub-recipient activities will be monitored as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. Sub-recipients receiving in the aggregate, $500,000 or more in Federal awards during the sub-recipient's fiscal year must meet the audit requirements for that fiscal year and are subject to the Single Audit. In addition to all of the OMB A-133 requirements, sub-awards made from the federal stimulus funds (ARRA) are subject to Buy-American and compliance with the Davis-Bacon Act of 1931. Under ARRA, these requirements pass through to sub-recipients who may have previously been exempt from compliance. In addition to general performance reporting under the Contract, OMB requirements for ARRA transparency and reporting are also passed down to sub-recipients.

A sub-recipient entity "type" is typically a non-profit, government entity, city, town, hospital, or university in the business of providing services primarily to government or public entities.

A sub-recipient typically is able to determine who is eligible to receive what federal financial assistance and how the federal funds will be used to fulfill the federal program purposes because of its relationship to a prime recipient.

A sub-recipient has its performance measured against whether the objectives of the federal program are in compliance by the prime recipient.

A sub-recipient may have responsibility for programmatic decision making delegated from the prime recipient.

A sub-recipient has responsibility for adherence to applicable federal program compliance requirements because of this delegation.

A sub-recipient uses the federal funds to carry out a program of the prime recipient as compared to providing goods or services for a program of the pass-through entity.

A sub-recipient award, in some instances, may result from a competitive application process.

A sub-recipient award usually benefits clients/customers of a Department rather than providing a direct service to the Department itself.

Agreement Type

Many of the object codes require that obligations made by a state department be supported by a written transaction. When there is more than one department, these appear in order of degree of use. Some object codes require specific types of documents or contracts specified by the oversight department. The most common contract forms are the Commonwealth Terms and Conditions (T&C), the Commonwealth Terms and Conditions for Human and Social Services (T&C HSS), the IT Terms and Conditions (T&C IT) and the Standard Contract Form (SCF). These have been jointly issued by A&F, the Operational Services Division (OSD) and CTR and, in the case of the T&C IT, the Executive Office of Technology Services and Security (EOTSS). The T&C / SCF are the default forms to be used whenever law, regulation or policy does not specify another contract form. The T&C, T&C HSS, or T&C IT is incorporated, by reference into each Standard Contract Form.

Executive (Level III) and Non-Executive (Level II) state departments are required to use these standard forms. Exempt (Level I) state departments that take advantage of Mosaic transaction processing delegation are also required to use these standard forms. Exempt state departments are encouraged to use the standard forms, but may use an alternative format provided the contract contains the minimum necessary contract information to enable CTR or other oversight entity to process the contract in Mosaic, and the contract meets state finance law requirements identified by CTR.

CTR and OSD support the Office of the Attorney General's (AGO) recommendation against the execution of any vendor or contract boilerplate, or the acceptance of vendor invoices or purchase orders with contractual terms. Many of these forms contain terms which contradict standard Commonwealth boilerplate terms, provide a benefit to the vendor to the detriment of the Commonwealth, restrict the AGO's ability to successfully defend or litigate on behalf of the Commonwealth or severely limit contract recoveries for breach of contract. Departments that sign vendor contracts or accept terms that are contrary or in conflict with the T&C, T&C HSS, or T&C IT assume any risks, costs or liabilities associated with this decision and the AGO may choose not to represent the department in any resulting litigation.

Pre-encumbrance/Encumbrance/Payment Request

Guidance has been provided regarding object codes and the type of Mosaic transaction to be used for obligating funds and making payments and, when there is more than one transaction, these appear in order of use. CTR will determine alternative procedures if circumstances warrant and alternatives are available. The encumbrance policy for Mosaic GAE encumbrance transactions differs depending upon whether or not the object code is governed by M.G.L. c. 7 § 22. If an object code is governed by M.G.L. c. 7 § 22, it is regulated by OSD's Incidental Purchasing rules. See section in Incidental Purchases.

Tax Forms

CTR is the Tax Clearinghouse for all tax reporting forms using the Commonwealth's Federal Tax Identification Number (TIN). CTR is responsible for issuing Forms W-2 for payroll payments paid through the Commonwealth's Central Payroll Systems *(HR/CMS or e*mpac - UMASS Payroll System*).

CTR is also responsible for issuing Tax Forms (including Forms 1099 and 1042) for certain expenditures identified by the Internal Revenue Service (IRS) **AND** paid on Mosaic using specific object code(s). Every object code requiring tax reporting has been identified. If a state department makes a payment from a delegated payment system or any mechanism, other than utilizing a specific vendor code on Mosaic, the department is responsible for issuing the Tax Form directly to the recipient(s). In these cases, the Commonwealth TIN may not be used, and the department should submit Tax Forms

directly to the IRS and DOR in accordance with directions from CTR. **NOTE:** In order for a Form 1099 to be issued, two criteria must be satisfied:

1. The payment must be for a reportable expense.

   AND

2. The payment must be made to a reportable payee.

Electronic Fund Transfers (EFT)

The use of Electronic Funds Transfer (EFT) is the payment method for all vendors. This provides cost savings to both the Commonwealth and the vendors for banking fees. The EFT Authorization Form is available for registration at. All remittance advice information is sent with the EFT. Many banks provide a hard copy of the "electronic remittance advice", if requested by the vendor. State departments may want to recommend that a vendor inquire as to the availability of this information from the bank. As an alternative, payment information is available on VendorWeb (https://massfinance.state.ma.us/VendorWeb/vendor.asp). VendorWeb is the communications tool for remittance information. The information provided from Mosaic references payments by Vendor Invoice Number (formerly Payment Reference Number), Related Data and Text and appears in that order on the remittance advice. The Vendor Invoice Number is the primary communication field on the remittance advice (both electronic and paper) and must never include personally identifiable data. In Mosaic, this number has been expanded to 30 characters and must be unique for each payment made to a vendor/customer. As part of a department's opening activities, it is encouraged that a department review its procedures for establishing Vendor Invoice numbers. Where possible, vendors should be consulted prior to a change in the basic data or format of the vendor invoice number.

III. OTHER KEY INFORMATION RELATED TO DEPARTMENT EXPENDITURES

Department Head Signature Authorization and Mosaic Security

Mosaic security will be based on roles that users will perform in the system. Three levels have been created, *user level, administrator level, and administrator authorized signatory*. Only those with an administrator level role will be able to submit transactions to Final status. Anyone who logs on with Mosaic security agrees that they will be responsible for all actions under their UAID and agrees to comply with CTR's policies and procedures and other applicable laws and regulations. Department Heads must certify security requests before security is turned on.

Please note that all Authorized Signatories of a Department Head who will be representing the Department Head, approving contracts or any other obligation or expenditure, approving hiring, or making any other legal obligation on behalf of the Department must be assigned a Mosaic UAID with a security Administrator role with a DHSA flag even if they will never access Mosaic. Audits of DHSA rely on reports from Mosaic identifying who are authorized signatories. If individuals are acting as authorized signatories and are not recorded in Mosaic with DHSA authorization, the department may be subject to an audit, quality assurance or internal controls finding for a DHSA irregularity.

CTR has aligned Electronic Security with Department Head Signature Authorization (DHSA) in order to take advantage of electronic signatures for Mosaic processing. See the CTR Department Head Signature Authorization Policy. Every Mosaic action must be confirmed/authorized by the Department Head or an authorized signatory.

Department Head Signature Authorization may NOT be delegated to a "contract" employee, to any "non-employee" (such as a consultant, or employee of an outside entity, an Authority or quasi-public agency) or to an employee of another Department since these individuals may NOT act as agents of the Department Head.

Department Heads should be careful when assigning titles to "contractors" or "non-employees" that might be perceived as placing these individuals in a decision-making role for the Department or in the position of "appearing" to replace or supervise state employees. (See M.G.L. c. 29 § 29A).

Electronic Signature and Department Head Authorization of Mosaic Transactions

With the implementation of the Mosaic accounting system, CTR aligned Electronic Security with Department Head Signature Authorization (DHSA) to take advantage of electronic signatures for Mosaic processing. Every Mosaic action must be confirmed/authorized by the Department Head or an authorized signatory. Department Head authorization can be accomplished in one of two ways:

1. Administrator Security with DHSA

If the employee (Administrator - system processor) who submits a transaction to final status is a Department Head authorized signatory, the data in the Mosaic system will be sufficient documentation of the transaction approval. What appears in Mosaic will be the record copy of the transaction.

- ***Recording Transaction ID on all supporting documentation***. Since there is ***no paper copy required for the Mosaic transaction*** the Department will be required to include the Mosaic Transaction Identification number (Transaction ID) on all supporting documentation to "match" the supporting documentation with the electronic record of the Mosaic transaction which will reside on Mosaic. Recording the Transaction ID on all supporting documentation can be accomplished by entry of the Mosaic Transaction ID on the first page of the supporting documentation, or by entering the Transaction ID on a **Mosaic Transaction Records Management or DHSA**

Authorization Form that will act as the cover sheet to the supporting documentation for records management purposes.

2. Administrator Security without DHSA

If the employee (Administrator - system processor) who will be submitting a transaction to final status is not a Department Head authorized signatory, the Administrator must obtain a signature from an authorized signatory approving the transaction ***PRIOR*** to submitting the transaction to final status in Mosaic.

- **Review of transaction and supporting documentation**
  Since a Department Head is required to authorize the official record of a Mosaic transaction, which is what **actually appears in the Mosaic system**, departments must ensure that whoever authorizes the transaction has reviewed the transaction (or key data from the transaction) and related supporting documentation prior to authorization.
- **Evidence of DHSA**
  Mosaic functionality is designed to support extensive use of electronic signatures for DHSA purposes. Departments are encouraged to use this functionality to electronically transaction DHSA by encouraging signatories to access and view transactions on-line and apply approvals. However, Department Head signoff can be made in a variety of ways and does not necessitate approval in Mosaic or HR/CMS directly or screen prints of Mosaic or HR/CMS screens. Departments can use the **Mosaic Transaction Records Management/Signature Authorization Form** to approve one or multiple Mosaic transactions**.** Emails from the Department Head (or authorized signatory) with the key data elements for approval; signature or initials on invoices, spreadsheets or memorandum, or other "evidence" of signoff is also sufficient. Departments may develop any internal process as part of the Department Internal Control Plan that efficiently "documents" Department Head signoff. Once the evidence of DHSA approval is obtained, electronic approval can be made in Mosaic, and the approval evidence can be filed for Records Management, Quality Assurance and Audit purposes.
- **Filing of authorization with supporting documentation**
  Authorization documentation must be kept on file at the Department along with the record copy of the contract or other supporting documentation related to the Mosaic transaction.

What does electronic signature of a Mosaic transaction mean?

When a Department electronically submits a transaction to final status in Mosaic, the Department Head is certifying to the Comptroller that the individual, on behalf of the Department Head, understands that their UAID (universal access identification) is being recorded for any entries made in the Mosaic system **and that** individual certifies under the pains and penalties of perjury that:

it is their intent to attach an electronic signature approval and date to the Mosaic transaction

AND THAT

they are either an authorized signatory of the Department Head who is authorized to approve the Mosaic transaction as part of the Department Internal Control Plan

OR

that the transaction they are processing, and any supporting documentation have been approved by an authorized signatory of the Department Head, secretariat and any other required prior approval (including secretariat signoff if required) and a copy of these approvals are available at the Department referencing the Mosaic transaction number

AND THAT

any expenditure or other obligation is supported by sufficient available legislatively authorized funds and is in accordance with the Department's enabling legislation and funding authority

AND THAT

the Mosaic transaction and any underlying supporting documentation are accurate and complete and comply with all applicable general and special laws, regulations and policies including public record intention and disposal requirements.

The Mosaic transaction itself will be retained electronically on behalf of departments in Mosaic. Therefore, Mosaic transactions do not have to be printed and saved with supporting documentation, provided the Transaction ID is identified

on the back up documentation to match with the Mosaic transaction. The same types of documentation used in the past to support payments/expenditures are required in Mosaic. Reviewers, auditors, oversight agencies, etc., will access Mosaic to review the accuracy, authorizations, and set-up of transactions. Departments must continue to maintain files with documentation to support these transactions. Departments are encouraged to use the e-signature functionality in Mosaic to continue to eliminate paper where possible.

Mosaic is designed to support extensive use of electronic signatures and review and approvals by users accessing Mosaic. Screen printing Mosaic screens, while allowable, does not support the functionality available to users. Department employees charged with approving Mosaic trasactions are capable of accessing Mosaic and viewing transactions online.

The fact that the Mosaic system "allows" a transaction to process to final status does not mean that the transaction is automatically legal, in compliance with legislative or funding authority, or properly authorized by a Department Head. Therefore, merely finding a systemic way to process a transaction to final status is insufficient, and department employees, will be held responsible and accountable for all activity under their UAID. Individuals unsure of proper processing or required approvals have an obligation to obtain guidance and approvals from their Chief Fiscal Officer prior to processing a transaction to final status.

Therefore, a CFO and/or Security Officer should not grant electronic security Administrator access to allow submission of Mosaic transactions to "Final" status unless the Department can maintain sufficient internal controls, oversight and quality assurance (post audit) reviews to ensure that individuals who exercise such electronic security authorization in accordance with applicable laws, regulations, policies and procedures.

Public information and Privacy Concerns

It is important to provide payees with remittance information that will facilitate proper payment application to their receivables. When negotiating a contract establish a mutually agreeable data structure to communicate goods delivered or services rendered.

Since these fields are a matter of public record Mosaic Transaction IDs (encumbrances, payments, etc.), vendor invoice numbers, contract numbers, check descriptions, and any comment fields MUST NOT contain personal information (such as individual's names, SSN numbers, bank account numbers, date of birth, addresses etc.) or other information that could jeopardize privacy or facilitate identity theft. Mosaic Transaction IDs and key comment fields may be printed on checks, sent electronically as part of remittance advice, and will appear on VendorWeb and may be viewable as part of public records requests, therefore care must be taken that individual personal information is not used.

Department Liaisons/Key Appointments

CTR maintains a database of individuals, formally appointed by a Department Head, who are responsible for the department's compliance with various aspects of state finance law. CTR uses this database to communicate information and relies on these individuals as the knowledge base of the departments in their areas of expertise. These individuals are *appointments* by the Department Head with very specific duties. The duties of these individuals have been clarified. Please check the Key State Finance Law Complaince Roles and Responsibilities transaction to review these responsibilities. We recommend that the Security Officer be responsible for managing DHSA approvals prior to giving security access.

The Internal Control Officer is responsible for ensuring that the DHSA, Mosaic security, and Key Appointments are up to date, both at the department and at CTR. These responsibilities are vital for maintaining the series of reliances CTR uses to approve the warrant. It is critical that departments notify CTR promptly of any changes so that we can accurately communicate information to your department.

The following are considered "key fiscal contacts" who are formally appointed by the Department Head and who are designated as responsible for the department's compliance with various aspects of state finance law:

- Chief Fiscal Officer (CFO)
- Internal Control Officer (ICO)
- General Counsel
- Security Officer (DSO)

Each of these positions is a senior staff appointment of the Department Head. While the CFO is expected to be an authorized signatory of the Department Head, most key fiscal contacts will also have Department Head Signature Authorization (DHSA).

Appointments to these roles cannot be made to contractors, contract employees, non-employees or employees of another department and cannot be shared across multiple departments.

The Internal Control Officer is responsible for ensuring that the DHSA, Mosaic Security Officer and Key Appointments are up to date, both in the department's documentation and at CTR (through designation in Mosaic). These responsibilities are vital for maintaining the series of reliances CTR uses to approve the warrant. It is critical that departments notify CTR promptly of any change to key fiscal contacts so that we can accurately communicate information to your department.

Additional fiscal contacts include:

- Payroll Director
- Mosaic Liaison
- GAAP Liaison
- Single Audit Liaison

Department Head(s) should review the list of personnel who coordinate policy and procedures on their behalf and reappoint individuals to these roles. Please review the current list within your department and forward any changes. For a description of the responsibilities of each individual, go to the Key State Finance Law Complaince Roles and Responsibilities transaction. Each individual listed requires access to the Internet in order to retrieve and process documents and information posted by CTR.

Please note that procurement actions and expenditure actions under state finance law are distinctly separate responsibilities, and sometime are performed by different staff in a Department. At the present time, all state finance laws and procedures for Mosaic activity remain status quo and all encumbrances and expenditures will follow the same rules as currently exist. COMMBUYS and Mosaic are separate systems with separate security considerations and Departments should ensure that staff are properly trained in each system prior to initiating actions that involve purchasing that starts in COMMBUYS and will be separately encumbered and paid for in Mosaic. CTR will be working very closely with OSD to translate activities in COMMBUYS and how Departments will record these activities in Mosaic related to encumbering and expenditures.

Departments must ensure that procurement and purchasing actions and decisions comply with state finance law and that no action to incur an obligation through procurement and purchasing is initiated without first being approved internally as being supported by appropriations or other legally available funds, and once an obligation is incurred taking the steps to timely record through an encumbrance or pre-encumbrance in Mosaic. Internal controls should be updated to ensure that procurement plans and purchasing and funding actions are coordinated with purchasing and fiscal staff up through the Chief Fiscal Officer (CFO) and expenditure are properly budgeted prior to procurement and purchasing actions in COMMBUYS or Mosaic.

Fiscal Activity Based on a Series of Reliances

The Comptroller attempts to strike a balance between the Comptroller's statutory responsibilities and minimizing unnecessary oversight of state government fiscal transactions by managing Mosaic through a series of reliances:

1. The Governor submits a warrant to the Governor's Council for approval relying upon the "certification" by the Comptroller. (M.G.L. c. 29 § 18);
2. The Comptroller certifies expenditures on a warrant relying upon the "certification" of the Department Head or designee evidenced by an electronic signature approval of a transaction in Mosaic. (M.G.L. c. 7A § 3; M.G.L. c. 29 § 61; M.G.L. c. 29 § 20);
3. The Department Head certifies expenditures and other obligations in Mosaic by relying on the Chief Fiscal Officer and other authorized Department Head signatories to manage the day-to day business of the Department and approve expenditures on behalf of the Department Head.
4. The Chief Fiscal Officer and other Department Head authorized signatories who approve purchases and expenditures, rely on Department employees to make purchases and confirm receipt, delivery and acceptance of commodities and services (including payroll) in accordance with prescribed laws, regulations, policies and procedures.

The Comptroller has set up the state accounting system (Mosaic) with a series of checks and balances to balance fiscal risks with administrative and business efficiencies. The Comptroller relies on Department Heads to ensure that all payments and other transactions sent to the Comptroller for certification through Mosaic have been approved by the Department Head as being legal, appropriate and properly submitted in accordance with applicable law, policies and procedures.

Although Mosaic is an effective management tool, departments cannot rely solely on the Mosaic system to manage fiscal responsibility and decisions. Mosaic will not always prevent mistakes or incorrect entries. Some transactions will pass all the system tests (edits) and be processed to final status even though the expenditure, underlying procedures, procurement process, or contract documentation is legally deficient or inaccurate. Compliance responsibility remains at all times with the Department that processes transactions to final status. Since Mosaic will track the UAID of the Department employee that approves transactions, quality assurance reviews will identify not only the transactions that will be reviewed, but also the security identification (UAID) of the individual(s) who entered and approved the transactions.

In order to support the series of reliances, the Comptroller establishes the following requirements for the management of Department Head Signature Authorization, Internal Control Plan Updates and Electronic Signatures for Mosaic transactions. These policies and any applicable procedures shall apply to all departments unless specifically exempted. A Department's use of Mosaic requires at a minimum, agreement to comply with Comptroller laws, regulations, policies and procedures, even if other general or special laws exempt the department from compliance with Executive Branch requirements.

Mosaic Encumbrance and Payment Transactions

Under Mosaic the term "commodity" applies to ***both*** goods *and* services. Goods include but are not limited to any articles of trade, items, products, supplies, information technology resources, automated data processing and telecommunication hardware, software and systems. Services include but are not limited to furnishing of time, labor, effort, specialized skills by a contractor including operational, professional, maintenance, consultant, maintenance and repair, non-professional and human and social services.

PRE-ENCUMBRANCE TRANSACTIONS	ENCUMBRANCE TRANSACTIONS	PAYMENT TRANSACTIONS
RQS (Standard Requisition) A pre-encumbrance for the CT, RPO and PC, which can be used to reserve funds prior to encumbering.	**CT (Contract Commodity)** Encumbrance for contracts for services, leases that are less than 6 months and construction. **PC (Commodity Purchase Order**) Encumbrance for contracts for commodities that are "goods".	**PRC (Payment Request Transaction)** The payment request transaction for the CT, PC and the RPO (manual payment).
	RPO (Recurring Payment Order) Encumbrance for recurring payments. The RPO is required for all space leases (Object Code G01), all TELP object codes (L02-L12, N62 and U08), and all operating and capital leases longer than 6 months; ready payments; maintenance contracts and other contracts with scheduled payments.	**PRM (Payment Request Matching Transaction**) The payment request transaction for the RPO which is system (automatically) generated.
GAP (General Accounting Pre-Encumbrance) A pre-encumbrance to reserve funds prior to encumbering a GAE, with the exception of incidental purchase object code(s).	**GAE (General Accounting Encumbrance)** Encumbrance for obligations including incidental purchases (IP).	**GAX (General Accounting Expenditure)** The payment request transaction for non-incidental purchase payments encumbered with a GAE **INP (Incidental Payment Transaction)** The payment request transaction for incidental purchase payments encumbered with a GAE.

Departments should refer to this **Handbook** for details on which encumbrances are available for selected object codes. For additional guidance related to Mosaic transactions see Policy Chapters "**Contracts**" and Policy Chapters under "**Accounts Payable (Payments)**" for Payments.

Mosaic Transactions Must Match Contract

Mosaic must match the underlying contract or supporting documents, including extensions and amendments. What appears in the Mosaic system will be considered the "official record" or "record copy" of fiscal activities and will supersede paper or other formats of the same information. Departments must remember that Mosaic is an accounting system, used to accurately record and report on fiscal activities.

Although Mosaic is an effective management tool, departments cannot rely solely on the Mosaic system to manage fiscal responsibility and decisions. Mosaic will not always prevent mistakes or incorrect entries. Some transactions will pass all the system tests (edits) and be processed to "Final" status even though the expenditure, untderlying procedures, procurement process, or contract documentation is legally deficient.

Therefore, just because department employees are capable of processing a transaction to "Final" status in Mosaic will not be interpreted to mean that the transaction, or underlying documentation are automatically legal, appropriate or in compliance with applicable laws, regulations, policies or procedures. Compliance responsibility remains at all times with the department employees who process transactions to "Final" status. Since Mosaic will track the department employee who approves transactions, quality assurance reviews will identify not only the transactions that will be reviewed, but also the employee who approved the transactions.

- Departments must be especially careful when modifying Mosaic transactions (such as encumbrances) to support contract extensions and amendments, specifically effective dates. It is improper for departments to

enter a modification to a Mosaic transaction to reflect start and end dates that are not supported by the underlying contract documentation.

- The Transaction ID number remains the same throughout the life of a contract.

Mosaic Transaction Processing Delegation

In an effort to balance efficiency and appropriate levels of oversight control, CTR and OSD extend the offer of Mosaic transaction processing delegation to all departments that demonstrate compliance with state finance law and procurement laws. Delegation means that a department will have more authority and responsibility in processing financial transactions and filing contracts. See the CTR Delegation of Mosaic Transaction Processing Authority and Quality Assurance Policy. Increased authority includes the ability to:

- Process encumbrance transactions up to a certain dollar limit within the department.
- Make incidental purchases (INP) up to a certain dollar limit without a procurement process or contract.
- Eliminate individual payments up to a certain dollar limit by using the Commonwealth's credit card.

Increased responsibility includes creating and maintaining a management environment that:

- Provides the appropriate level of review and approval of encumbrance transactions processed within the departments.
- Provides for the records management of the contract documents, as the department now maintains the record copy of the contract, which is a public transaction and must be made available upon request.
- Provides a framework to achieve best value for incidental purchases without a structured procurement or contract.
- Trusts and empowers employees to use Commonwealth credit cards for Commonwealth business, thus eliminating multiple processes for incidental documents.

In order to streamline the Commonwealth's procurement process for goods and/or services, and grants, departments have been classified into one of three levels based on their governing statute and Procurement Laws: Level I-Exempt; Level II-Non-Executive, and Level III-Executive. Regardless of a department's procurement level, **all departments** must comply with state finance law and Comptroller policies and regulations. The following is a listing of the Contract Policies that departments are responsible for:

- Amendments, Suspensions, and Terminations Policy
- Bill Payments Policy
- Capital Assets: Acquisition, Impairment, and Accounting Policy
- Commodities and Services Policy
- Contract Employees vs. Independent Contractors Policy
- Contract Retainage Policy
- Contractor Authorized Signatory Listing Policy
- Delegation of Mosaic Transaction Processing Authority and Quality Assurance Policy
- Interdepartmental Chargebacks Policy
- Interdepartmental Service Agreements Policy
- OSD Policies and Guidance Regarding Incidental Purchasing (IP)
- Prompt Payment Discounts Policy
- State Grants, Federal Sub-Grants, and Subsidies Policy

Incidental Purchases (INP)

Incidental purchases are authorized under object codes governed by M.G.L. c. 7 § 22. Incidental purchases are one-time, unanticipated, non-recurring purchases of goods or services that are not available from a Statewide Contract. Executive (Level III) and any other department that follows 801 CMR 21.00 for its internal procurement policy must comply with the incidental purchase requirements outlined in the OSD Learn About COMMBUYS page and the Incidental Purchase Policy Guidance.

Non-Executive (Level II) and Exempt (Level I) departments that do not follow 801 CMR 21.00 must have written internal incidental purchase procedures and comply with CTR policies and procedures for incidental purchases. These require that all incidental purchases will follow the same "one-time, non-recurring" use and dollar threshold restrictions set for incidental purchases and will not be required to use Statewide Contracts. Incidental purchases do not require a competitive procurement or contract. The vendor's invoice is the minimum necessary documentation for payment. Ongoing or recurring purchases of goods or services (performance that recurs annually) are not incidental purchases and must be procured using a competitive procurement.

The GAE/INP transactions are the encumbrance/payment request for incidental purchases, although no encumbrance is necessary except for the month of June of each fiscal year where a supporting GAE must be put in place (encumbered) to support any payments (INP). If a department chooses to encumber funds using a CT or PC transaction for incidental purchases, then a Standard Contract Form must also be completed and retained in the department's procurement file. An incidental purchase may only be processed if the purchase is not available under an existing Statewide Contract (see below for specifics).

Statewide Contracts

Statewide Contracts are procured by OSD's Procurement Management Teams on behalf of the Commonwealth. These procurements are conducted using 801 CMR 21.00 – a process that uses the best value philosophy and standard guidelines, including an evaluation process and performance measures. The process and results are documented in a procurement file.

Departments that follow 801 CMR 21.00 are required to use Statewide Contracts, irrespective of the dollar amount of the purchase. Exceptions will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review the OSD Learn About COMMBUYS page.

The Commonwealth of Massachusetts Purchase Order for Goods and/or Services Form may be used to confirm the selection of equipment or services from Statewide Contracts. An incidental purchase may only be processed if the purchase is not available under an existing Statewide Contract.

Referencing the Statewide Master Agreement Number

All departments encumbering against statewide contracts MUST reference the statewide MA Transaction ID number on all Mosaic encumbrance (CT, PC and RPO) transactions. Adherence to this requirement ensures OSD will be able to accurately track and report on encumbrance and payment activity from statewide contracts. **Departments must review their internal guidance and procedures to make sure that this step is completed.** OSD's Quality Assurance Team will continue to monitor department encumbrance transactions to determine whether statewide contracts have been referenced in Mosaic, as required.

Contract Employee vs. Independent Contractors – Posting or Procurement?

Departments hiring "Individual Contractors" as either contract employees or independent contractors are required to comply with the policy Contract Employees vs. Independent Contractors.

A department does not always know in advance whether services can be best performed by an individual contractor or by a company or firm. Therefore, whenever services are being performed, the department should take the following actions:

1. Identify the Business Needs of the Department

The hiring department should develop performance specifications for the services necessary to meet the department's business needs, including where the work needs to be performed, the level of control and supervision that will be required for performance, whether the work hours or schedule will be set by the department or the contractor, whether the work is performed as part of or outside the usual course of business of the department.

2. Apply the Commonwealth Three-Part Test to the Business Needs

The department must determine if the type of work to be performed can be performed by a firm or an individual and if the type of oversight relationship will trigger an employer-employee relationship or that of an independent contractor. To make this determination, the department must ***review*** the Employment Status Form to determine if an employer-employee relationship will be created if an individual is selected for performance, as follows:

a) If the work can be performed by a firm *or* an individual, or the department is unsure of how best to perform the requisite service, *and* the review of the *Employment Status Form* 3-part test indicates that there will *not* be an employer-employee relationship, the department is required to conduct a procurement for these services. See *How to Do a Competitive Procurement* in the OSD Learn About COMMBUYS page.

b) If the work can only be performed by an individual, *and* the review of the *Employment Status Form* 3-part test indicates that there *will* be an employer-employee relationship, the department is required to post the contract notice for a contract employee.

3. To confirm the employment status when a contract is signed with an individual contractor selected from either an RFR (independent contractor) or posting (contract employee), **attach a completed Employment Status Form to the Standard Contract Form.**

Contract Employee (Contractor Payroll)

All contract employees are in the Object Class CC and will be paid through HR/CMS and e*mpac. Contract employees may not be consultants. M.G.L. c. 29 § 29A applies only to "non-employees" and, therefore, does not apply to contract employees.

Departments do not encumber funds for contract employees. The contract requirement for having a valid Standard Contract Form executed by the department and the contract employee remain unchanged. A Standard Contract Form may be executed for multi-fiscal years, or if ending this fiscal year and amendment to extend the end date must be executed no later than June 30th of this fiscal year.

Contract employees pay will be subject to the same funds availability controls that are currently applied to regular employee payroll. Funds availability for regular employees will be addressed prior to contract employee processing. Regular employee payroll will not be held if funds are insufficient to pay contractors. LCM Labor History and Commonwealth Information Warehouse (CIW) reports can be used to track contract employees' payroll expenses.

Prompt Payment Discounts (PPD)

The Commonwealth has business relationships with thousands of business entities totaling billions of dollars, offering a significant base for Prompt Pay Discounts. It is mutually beneficial to negotiate and include Prompt Pay Discount terms in all new and amended contracts with all vendors/contractors. Contractors benefit from Prompt Pay Discounts because they result in improved cash flow and predictable payment stream for commodities or services rendered. The Commonwealth benefits because vendors/contractors reduce the cost of products and services through the applied discount. Departments must check the terms of discounts on department-initiated contracts and statewide Master Agreements (MA) to identify the prompt payment discount options available to ensure maximum savings.

Departments should review and process all payment requests in Mosaic in a timely manner. The goal of the Commonwealth is to process payments within 9 calendar days of invoice receipt. This goal will allow Mosaic to take the maximum discount available or, if none was negotiated, will support the CTR Bill Payments Policy.

To assist with department analysis of payments made and discounts taken or missed, CTR Memo FY2007-20 provides starter queries that departments can run in the Commonwealth Information Warehouse (CIW).

Understanding the potential savings to the Commonwealth, CTR/OSD continue to work together promoting PPD to assist departments so that new/modified contracts will include standard discount terms. For further guidance on Prompt Payment Discounts please see the CTR Prompt Payment Discounts Policy.

If the contractor has not offered prompt payment discounts or is not enrolled in Electronics Funds Transfer EFT (either because it was not required in the procurement or it was deemed inappropriate at the time) contract renewal provides an excellent opportunity for departments to encourage contractors to offer prompt payments and to take advantage of this cost saving payment method offered by EFT. EFT is the payment method for all contract payments. Please see the CTR Bill Payments Policy.

W-9 Certification

In order to receive payments from the Commonwealth, a vendor must be registered in the Vendor/Customer (VCUST) Table of the state accounting system (Mosaic). Departments are required to obtain a completed Massachusetts Substitute Form W-9 (Request for Taxpayer Identification Number and Certification) or an appropriate Form W-8 Series (W-8BEN, W-8ECI, W-8EXP and W-8IMY) for foreign vendors.

For Vendor registrations, departments should enter vendor's information through a Vendor Customer Creation (VCC) transaction based on Form W-9 information from vendor. Vendor should have a legal name, address and a Tax Identification Number. A TIN will either be:

- A Social Security Number (SSN) issued by the Social Security Administration (SSA) for individuals or
- An Employer Identification Number (EIN) issued by the IRS for sole proprietorships, trusts, estates, partnerships, corporations, non-profit organizations, and public entities.

For Customer registrations departments should make every effort to obtain a Form W-9. When entering a VCC/VCM for a customer, remember to put CUST in the first four positions of the transaction identification.

Like any other Mosaic transaction, when a department submits a VCC or VCM to pending status, the authorized Department Head signatory is certifying that the transaction is accurate and complete, and that they have verified the information in the VCC or VCM. Merely obtaining a Form W-9 is not enough. CTR cannot verify the information in a Form W-9 or Form W-8. Departments are in the best position to verify the accuracy of payee information because they are working directly with the payee and can take whatever steps are necessary to verify information. By accepting Forms W-9 and updates only from authorized signatories, verifying the signatures match the CASL Form (Contractor Authorized Signatory Listing) or some other verification, departments assist with reducing the risk of misdirecting payments to the wrong payee or address, delaying payments or inadvertently allowing fraudulent payments.

- **New VCCs**
  Ensure that the payee is actually a new vendor that does not already have an existing vendor code on Mosaic. Not all vendors know that they are already registered on the VCUST table. A search of the TIN/EIN should identify if the payee has a current vendor code.
    - Departments should ensure that the payee has submitted an SSN/TIN or FEIN with a legal name and address that match what they have already filed with the IRS and DOR. Many entities have a legal name and a "DBA" ("doing business as") with a different operational name. The legal name should be the name listed in VCUST. If the entity needs the dba name also, this should be listed under "Division". If the legal name is not used, the Commonwealth may get a B-Notice requiring modifications both for the Commonwealth and the payee and require a payee to modify already filed tax returns.

- **VCMs**
  Departments should always look up the vendor in Mosaic to verify the current information and to obtain the necessary supporting documentation for the requested change. No legal address, remittance address, tax id, legal name or structure changes should be made unless an authorized signatory of the payee has submitted an updated Form W-9 or other acceptable supporting documentation.
    - Special care must also be taken when a payee requests payment to be sent to a different **remittance address (**other than the legal address where tax reporting is made) or to another bank account to ensure the address or bank account is verified by an authorized signatory of the payee with sufficient back up documentation. This verification is necessary to ensure that payments are not fraudulently diverted to another address or bank account.

See the CTR Contractor Authorized Signatory Listing Policy.

Contractor Signature Authorization Listing (CASL)

For a contract (including grants, leases, subsidies, etc.) to be legally valid, it must be executed by an authorized signatory of both the department and the contractor. As requested by the Office of the Attorney General (AGO), a department is required to take reasonable steps to verify that a contract, including the applicable Commonwealth Terms and Conditions found in the Standard Contract, has been executed by an authorized signatory of the contractor and that the signature that appears on the contract was actually made by the authorized signatory and not a representative. An authorized signatory is an individual who is legally authorized to sign on behalf of the contractor and legally bind the contractor. It must be standard business practice for departments to verify the signature that appears on a contract was made by an individual authorized to execute a contract on behalf of the contractor (regardless of the contract amount).

Departments must establish internal procedures for obtaining and filing contractor authorized signatory listings for all contractors (filed as part of Internal Control Plan). A department may use the Contractor Authorized Signatory Listing form issued by CTR or any comparable form, provided the contractor certification language appears on the comparable form.

At a minimum, a list of authorized signatories for a contractor must be attached to the record copy of each contract or contract amendment filed at the department. This listing may be obtained once per contractor (as part of either the procurement or contract execution process) and photocopied and attached to each contract the department has with that contractor until the listing is updated. The listing does not need to be attached to a photocopy of any contract submitted to CTR or OSD for workflow review and processing. Quality Assurance Reviews and other post-audit activities will verify proof of contractor signature authorization. For further information, see the CTR Contractor Authorized Signatory Listing Policy.

VendorWeb

Vendors can view their scheduled payments and payment history by logging on to VendorWeb. Available online are the tentative scheduled payment date or the actual payment date, payment number, vendor invoice number, contract number, line amount, any associated text information and the department making the payment. VendorWeb is located at https://massfinance.state.ma.us/VendorWeb/vendor.asp.

The VendorWeb application was created to help the Commonwealth's vendors get their payment information free and easily. Vendors access VendorWeb with their Commonwealth Vendor Customer code and last 4 digits of their tax identification number (TIN). Vendors can view or download information for payments made and payments scheduled in Mosaic to be paid. Payment information can be generated using date ranges and can be sorted by a selected department or by payment from all departments.

Quality Assurance Review

CTR's Statewide Risk Management Team provides a post-audit review of the business activities for which the Office of the Comptroller has oversight and issues guidance on internal controls and identifies compliance strengths and weaknesses as well as promoting Department compliance with appropriate regulations, policies, and procedures for all fiscal business.

Records Management

Pursuant to 815 CMR 10:00 - Records Management of Bills, Vouchers and Contracts, departments have been designated the "keeper" of all record copies of contracts and supporting documentation. This policy governs *all* contracts, grants, Interdepartmental Service Agreements (ISAs) and amendments, which use the BGCN/BGCS, IE, CT, RPO, PC, GAE, or RQS/GAP Mosaic pre-encumbrances, encumbrances and the following supporting payment request transactions: PRC, PRM, GAX, INP & IET documents, or any other transaction necessary to process a contract.

Records Management includes maintaining the complete original "record copy" of a transaction for the required retention period and then archiving the transaction in accordance with the records retention schedule published by the Records Conservation Board of the Secretary of State's Office (SEC). See SEC Statewide Records Retention Schedule.

- **CTR** will maintain the electronic record copy of **transactions** processed in Mosaic and will be responsible for retaining and archiving these records. Departments do not have to separately maintain electronic copies of Mosaic Transactions.
- **CTR** will also maintain record copies of **Forms W-9, and Electronic Fund Transfer (EFT) Authorization forms** which must continue to be submitted to CTR to register a vendor. Departments should retain copies of these documents for the contract files.
- **Departments** are required to maintain all "back up" or "supporting documentation" related to a Mosaic transaction (marked with the Transaction ID) for the requisite period of time specified for that type of transaction in accordance with the SEC Statewide Records Retention Schedule. For example, contract and payment related documentation must be maintained for 6 years from the last payment made under that contract or until any litigation involving the contract is resolved (which would include procurement, contract, payment and correspondence.) Please see previous section for more examples.

This is to clarify the use of the use of the term's "transaction" and "transaction":

Transaction refers to a specific event that occurs in Mosaic that may reference one or more documents.

Transaction is a discrete article (may be paper or electronic text) that supports the transaction event in Mosaic: for example, T&C and signed SOW are documents that support the CT transaction in Mosaic.

IV. HYPERLINKS TO LEGAL AUTHORITIES, FORMS, POLICIES AND RELATED RESOURCES

The following is a listing of hyperlinks to various legal citations, forms, policies and other resources that are cited in this Handbook or provide helpful information to departments when making expenditures. This listing is not exhaustive. Pressing the "Alt" and "F9" keys while in the Microsoft® Word version of this transaction will display the full text of hyperlinks which can be copied and pasted or typed into your Internet browser address field if you cannot connect directly to the Internet by clicking on a hyperlink. Hyperlinks to legal requirements such as statutes and regulations are links to unofficial versions of these documents. While reasonable efforts have been made to assure the accuracy of the data provided, departments should consult with their legal counsel and chief fiscal officers to ensure compliance with all legal and fiscal requirements. **Please note that not all applicable laws have been cited in this Handbook.**

- 801 CMR 21.00 (Procurement of Commodity and Service Procurements, Including Human and Social Services);
- 808 CMR 1.00 (Compliance, Reporting and Auditing for Human and Social Services)
- Administrative Bulletins (Level III – Executive Only).
- Attorney General Policy for Prior Review of Attorneys
- Attorney General Review Form for Attorneys Providing Legal Services
- Change in Contractor Identity Form (Change in business structure or contract assignment)
- Code of Massachusetts Regulations (Secretary of State);
- Code of Massachusetts Regulations
- Commonwealth of Massachusetts Website
- Commonwealth Standard Contract Form
- Commonwealth Terms and Conditions for Human and Social Services (Level III - Executive Only)
- Commonwealth Terms and Conditions Form
- Commonwealth Terms and Conditions for IT Contracts
- COMMBUYS
- Comptroller regulations (815 CMR 2.00 – 10.00).
- Contractor Authorized Signatory Listing Form
- Department Head Signature Authorization Policy
- Employment Status Form (must be completed for all Individual Contractors)
- Executive Orders see also Massachusetts Executive Orders),
- Form W-9 (Massachusetts Substitute W-9 Form) (if not listed as vendor in the Mosaic Vendor Customer file)
- Interdepartmental Service Agreement Form
- IRS Forms and Publications
- Key State Finance Law Compliance Appointments and Responsibilities Policy
- Legislative Home Page with Fiscal Year General Appropriations Act and Bills
- M.G.L. c. 29 § 29B (Human/Social Services) (Level III – Executive only)
- M.G.L c. 7 § 22 (OSD – Commodities); M.G.L. c. 30 § 51; (OSD – Services) M.G.L. c. 30 § 52; (OSD – Services)
- M.G.L. c. 29 §. 29A (Consultants) (Level III – Executive only);
- M.G.L. c. 110G (Uniform Electronic Transactions Act); M.G.L. c. 30 § 65 (Legal Services).
- M.G.L. c. 15A and M.G.L. c. 73 (state and community colleges);
- M.G.L. c. 29 § 29D (Debt Collection); M.G.L. c. 29 § 29E (Revenue Maximization).
- M.G.L. c. 29 § 66 (State Finance Law Violations)
- M.G.L. c. 29 § 29A; M.G.L. c. 29 § 29B

- M.G.L. c. 30 § 27 (Revenue Receipt); M.G.L. c. 10 § 17B (Revenue Receipt); Massachusetts Constitution Article LXIII Section 1 (Revenue Receipt);
- M.G.L. c. 75 (UMASS); General or special laws governing expenditures.
- M.G.L. c. 7A (Office of the Comptroller); M.G.L. c. 29 (State Finance Law).
- M.G.L. c. 7A; M.G.L. c. 29
- M.G.L. c. 7 § 22; M.G.L. c. 30 § 51; M.G.L. c. 30 § 52
- Massachusetts General Laws (Click on “link to particular Chapter and Section” to locate “M.G.L.” cites)
- OMB Guidance
- OSD’s Conducting Best Value Procurements Handbook
- Subsidy Agreement Form
- Supplier Diversity Program
- Transaction Records Management or DHSA Authorization Form

PART TWO:
OBJECT CLASS / OBJECT CODE DEFINITIONS AND DESCRIPTIONS

OBJECT CLASS AA
STATE EMPLOYEE COMPENSATION

Covered Expenditures
This object class includes compensation for state employees in authorized positions. Compensation includes regular salary, overtime and other financial benefits.

Requirements
All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies (including payroll policies and Payroll Best Practices). *All expenditures from this object class must be made through one of the Commonwealth's two central payroll systems (HR/CMS or e*mpac) and are governed by the Fair Labor Standards Act (FLSA).* Most departments are subject to the rules and regulations of the Human Resources Division (HRD) for compensation payments. In order to receive payments through this object class, the employee must be in an authorized position. Departments which are not subject to the Human Resource Division (HRD) regulations for personnel classification, such as the Legislature, Judiciary, State Treasurer, State Auditor, State Secretary, Attorney General, District Attorneys, Sheriffs, Higher Education, Independent Commissions and Boards, will be governed by applicable enabling statutes, collective bargaining agreements, personnel policies and Federal laws.

Expenditures Not Covered
This object class does not include employee reimbursements or payments for job related activities (see Object Class BB).

A01	SALARIES: INCLUSIVE Salaries for authorized positions. One or more persons may occupy these positions. These positions are scheduled through HRD for Executive departments.
Legal Authority:	M.G.L. c. 6 § 17; M.G.L. c. 7 §§ 4J, 28; M.G.L. c. 13; M.G.L. c. 29 §§ 1, 27, 31-31D; M.G.L. c. 30 §§ 1, 21, 22, 24A-25, 45-50; M.G.L. c. 31 §§ 1, 31, 48; M.G.L. c. 73 § 16; M.G.L. c. 74 § 42O; M.G.L. c. 75 § 14; M.G.L. c. 150E; Collective Bargaining Agreements; Authorizing Legislation; CTR Payroll Expenditure Manual and Payroll Memos; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Form:	W-2

AA1	SALARIES: SUPPLEMENTAL Additional payments to employees' salary, as provided in a collective bargaining agreement, to increase the rate of pay due to a particular characteristic that differentiates one employee from another. Examples of these include longevity payments, education incentives, bilingual differentials, and facility (area) differentials.
Legal Authority:	M.G.L. c. 149; M.G.L. c. 30 § 45-50; M.G.L. c.30 § 24A, § 24C; M.G.L. c. 150E; M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Form:	W-2

A06 STAND-BY PAY

Payments to employees for fulfilling "stand-by" or "on-call" obligations or duties.

Legal Authority:	M.G.L. c. 149; M.G.L. c. 30 § 45-50; M.G.L. c.30 §§ 24A, 24C; M.G.L. c. 150E; M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A07 SHIFT DIFFERENTIAL PAY

Payments of salary differential to persons performing duties outside of their regular work schedule.
Comments: Usually in operations that function 24 hours per day.

Legal Authority:	M.G.L. c. 149; M.G.L. c. 150E; M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A08 OVERTIME PAY

Payments to employees for work beyond their regular hours.

Legal Authority:	M.G.L. c. 30 § 46G; M.G.L. c. 149 §§ 30-33C; M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A09 ROLL CALL PAY

Payments to employees for standing roll call before a shift according to collective bargaining agreements.

Legal Authority:	M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A10 HOLIDAY PAY

Extra compensation for services performed on legal holidays specified by statute or regulation.

Legal Authority:	M.G.L. c. 30 §§ 45-50, 21, 22, 24A-25; M.G.L. c. 31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29 §§ 31-31D; M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A11 — EMPLOYMENT RELATED SETTLEMENTS AND JUDGMENTS

No payments may be made using this object code without prior approval by CTR Legal Unit of use of this object code. Departments must follow 815 CMR 5.00 and CTR policies and procedures for processing Settlements and Judgments when using this object code. Employment-related claims include any claim for damages arising out of an individual's employment by the Commonwealth, including but not limited to awards of back pay for improper termination, lump sum awards, discrimination claims, emotional distress, attorney's fees and costs. This object code does not include retroactive salary adjustments, unpaid regular time, periodic collective bargaining agreement increases, or any other payment adjustments that are not the result of a claim or lawsuit filed against the department that results in a court judgment, administrative order or settlement agreement. Includes payments to both current and former employees. Most payments will be considered earned income (wages) and are subject to tax withholdings prior to payment with the exception of attorneys' fees. Costs and interest are included in gross income but are not subject to tax withholdings prior to payment. With limited exceptions, all employment-related settlements and judgments must be processed through HR/CMS using appropriate earnings codes designated by CTR. See E53, E54 and E55 for non-employment related claims that are not tax reportable to claimant. See E52 for attorney's fees awarded to attorney of a current employee. See E29 for interest payments that must be paid separately from damages under Mosaic. W-9 for attorney is required if not already registered on vendor/customer file.

Legal Authority:	815 CMR 5.00; M.G.L. c. 7 §§4J, 28; Settlements and Judgments; Collective Bargaining Agreement; CTR Payroll Policies
Oversight Department:	AGO, HRD, CTR
Agreement Type:	Original or Certified copy of Settlement or Judgment; Settlement and Judgment Authorization Form; Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2; CTR issues manual 1099-MISC to attorney or 3rd party if applicable

A12 — SICK LEAVE BUY BACK

Payments to eligible employees upon retirement. These are based on a percentage of accrued sick time.

Legal Authority:	M.G.L. c. 29, § 31A; M.G.L. c. 32; M.G.L. c. 7 § 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A13 — VACATION-IN-LIEU

Payments to eligible employees upon retirement or termination based on accrued vacation time.

Legal Authority:	M.G.L. c. 29 § 31A; M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A14 — STIPENDS, BONUS PAY, AND AWARDS

Additional payments to employees, e.g., legislative office expenses, merit pay, retroactive pay associated with sick and vacation Buy Backs, and monetary awards.

Legal Authority:	M.G.L. c. 30 §§ 45-50, 21, 22, 24A-25; M.G.L. c.31; M.G.L. c. 150E; M.G.L. c. 6; M.G.L. c. 29 §§ 1, 31-31D; M.G.L. c. 7 §§ 4J 28; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A15	RESEARCH ACTIVITY/SUMMER SALARY COMPENSATION Additional compensation to faculty members at institutions of Higher Education for work performed outside of their normal tour of duty. **Comments:** Restricted to Higher Education departments only.
Legal Authority:	M.G.L. c. 15A; M.G.L. c. 75; M.G.L. c.73; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	RGT, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A16	PROFESSIONAL DEVELOPMENT FOR HIGHER EDUCATION PERSONNEL Payments and reimbursements to faculty and management for professional development items under collective bargaining agreements. **Comments:** Restricted to Higher Education departments only.
Legal Authority:	M.G.L. c. 15A; M.G.L. c. 75; M.G.L. c.73; Collective Bargaining Agreements; CTR Payroll Policies
Oversight Department:	RGT, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A20	POLICE DETAIL Payments to State Police or any law enforcement detail (uniformed employees) for performing a paid detail during off-duty hours. This includes duties for both the Commonwealth and the private sector.
Legal Authority:	M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements; Fair Labor Standards Act Sec. 7(P)(1); CTR Payroll Policies
Oversight Department:	HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

A21	PAYMENTS FOR DECEASED EMPLOYEES Payments to be paid to an employee's designated beneficiary on file at the State Board of Retirement for an employee after his/her death. If there are no designated beneficiaries on file, payments are to be made to the employee's estate.
Legal Authority:	I.R.S. Rev. Rul. 71-525-CB 1971-2, 356; M.G.L. c. 7A §§ 3, 7, 8; M.G.L. c. 29 §§ 31A, 31D, Collective Bargaining Agreements; Fair Labor Standards Act Sec. 7(P)(1); CTR Payroll Policies
Oversight Department:	TRE, HRD, CTR
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2 and/or 1099-MISC

A75	ADVANCES PAYROLL – STATE EMPLOYEE COMPENSATION Used to encumber and close advances in the AA Object Class.
Legal Authority:	M.G.L c. 29 §§ 23-25
Oversight Department:	TRE, HRD, CTR
Encumb/Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

A90	OPERATING TRANSFER State Employee Compensation.
Legal Authority:	Authorizing Legislation; 815 CMR 6.00; CTR Payroll Policies
Oversight Department:	CTR
Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

OBJECT CLASS BB

STATE EMPLOYEE RELATED EXPENSES

Covered Expenditures

This object class includes reimbursements and payments **to state employees** for job related expenses only.

Requirements

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies (including payroll policies and Payroll Best Practices). Payments must relate directly to job related activities for employees. *All expenditures from this object class including reimbursements must be made through one of the Commonwealth's two central payroll systems (HR/CMS or e*mpac).*

Expenditures Not Covered

This object class does not include pension and insurance related payments (see Object Class DD).

B01	OUT-OF-STATE TRAVEL – INCLUSIVE: AIRFARE, HOTEL/LODGING, OTHER Payments to employees for approved travel expenses. For use when destination is outside the Commonwealth of Massachusetts. For payments to vendors, see E41.
Legal Authority:	M.G.L. c. 7 §§ 4J, 27A, 28; M.G.L. c. 30 §§ 25, 25B; 930 CMR 508 (2); A&F-8; Collective Bargaining Agreements
Oversight Department:	OSD, A&F, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	None

B02	IN-STATE TRAVEL Payments to employees for approved travel expenses. For use when travel is restricted to within the Commonwealth of Massachusetts. For payments to vendors, see E42.
Legal Authority:	M.G.L. c. 7 §§ 4J, 27A, 28; M.G.L. c. 30 §§ 25, 25B; 930 CMR 508 (2); A&F-8; Collective Bargaining Agreements
Oversight Department:	OSD, A&F, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	None

B03	OVERTIME MEALS Reimbursement or payment to employees for meal charges arising from overtime work only. For payments to vendors, see E42.
Legal Authority:	M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements
Oversight Department:	HRD
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	None

B04 — JOB-RELATED TUITION: INCLUSIVE: UNDERGRADUATE AN GRADUATE

Payment or reimbursement to employees for tuition and/or tuition related expenses when authorized by a department, a collective bargaining agreement, an Executive Order, an A&F Memorandum, a Human Resources Division Policy or a Non-Executive Educational Policy. All payments and reimbursements must be job related. For payments to vendors, see E43.

Legal Authority:	M.G.L. c. 30 § 46H; M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements
Oversight Department:	HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	None

B05 — CONFERENCE, TRAINING, REGISTRATION AN MEMBERSHIP DUES ANDLICENSING FEES

Payment or reimbursement to employees for registration or reservation fees for conferences or training and membership in professional associations or license fees. For payments to vendors, see E12 or E22 . For out-of-state travel expenses on behalf of state employees, see E41. For in-state travel and related expenses on behalf of state employees, see E42. For job related tuition on behalf of state employees, see E43.

Legal Authority:	M.G.L. c. 7 §§ 4J, 28; M.G.L. 30 § 45; Authorizing Legislation; Collective Bargaining Agreements; 930 CMR 5.08 (2); 815 CMR 6.00
Oversight Department:	A&F, HRD, OSD, REG, CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	None

B07 — HOUSING AND TANGIBLE ASSET ALLOWANCES

Allowances paid to employees to cover expenditures for housing, in lieu of housing, and in addition to housing, granted to employees as authorized. Payments or reimbursements for equipment and other assets when use and ownership is transferred to the employee.

Legal Authority:	Collective Bargaining Agreements; Trustee Agreements
Oversight Department:	RGT/CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

B08 — CLOTHING ALLOWANCES

Payments or reimbursement to employees for the purchase or cleaning of work-related clothing. For payments to vendors for the purchase of work-related clothing for employees, please use F09. For the payment to vendors for the cleaning of employees' work-related clothing, see J27.

Legal Authority:	M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements
Oversight Department:	HRD
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	None

B10 EXIGENT JOB-RELATED EXPENSES

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.

Legal Authority:	M.G.L. c. 7 §§ 4J, 28; Appropriation Act; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP/EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

B11 EMPLOYER REFUND OF NON-TAX BENEFITS

Reimbursements to eligible employees for out-of-pocket costs of co-pays and deductibles of insurance carriers contracted by Group Insurance Commission or Qualified Transportation fees. Eligibility determined by Human Resource Division.

Legal Authority:	M.G.L. c. 150 E and M.G.L. c. 30;
Oversight Department:	**HRD, GIC,** CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PREXP/EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

B75 ADVANCES EMPLOYEE-RELATED EXPENSES

Used to encumber advances in the BB Object Class. It must also be used to return advance funds with an AR.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Oversight Department:	TRE, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Encumb/Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

B90 OPERATING TRANSFER

Employee Related Expenses

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

B91 EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE NON-TAX

Legal Authority:	M.G.L. c. 7 §§ 4J, § 28; Appropriation Act; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PH/PREXP
Incidental Purchase:	N/A
Tax Forms:	None

B92	EMPLOYEE REIMBURSEMENT ACCOUNTS PAYABLE TAX
Legal Authority:	M.G.L. c. 7 §§ 4J, 28; Appropriation Act; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	PH/PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

OBJECT CLASS CC

SPECIAL EMPLOYEES/CONTRACTED SERVICES

Covered Expenditures

Contract employees are individuals who are employed through contracts, as opposed to being appointed to authorized state positions as state employees. Contract Employees have an employee-employer relationship with the Commonwealth as determined by conducting the Commonwealth Three-Part Test by completing the Employment Status Form in compliance with the CTR /OSD/HRD Contract Employees vs Independent Contractors Polcy.

Contract Employees are determined to work under the direct supervision and control of the department. This object class does not include consultant contracts, which are specialized services, performed by "non-employees" by either firms or individuals (independent contractors) that are governed by M.G.L. c. 29 § 29A.

Requirements

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies (including payroll policies and Payroll Best Practices). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services.
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Contract employees:

- are not included in the Full Time Equivalent (FTE) count of Commonwealth employees.
- are not entitled to membership in the state retirement plan.
- are not entitled to membership in any employee insurance programs.
- are not eligible for fringe benefits, sick, vacation or personal leave.
- are required to contribute to the Alternative Retirement Plan, the Omnibus Budget Reconciliation Act of 1990 (OBRA);
- are considered temporary employee under contract for the life of a particular project and may not directly or indirectly supervise temporary or permanent employees of the Commonwealth and may not be used as permanent substitutes for state positions
- are covered by Fair Labor Standards Act (FLSA) and may claim overtime for work required over 40 hours per week.
- must complete a Form W-4; are hired following the department's standard Hiring Procedures.
- must execute a Standard Contract Form.
- must have a completed Employment Status Form attached to the Standard Contract Form;
- must receive a W-2 tax form.

*All contract employees are compensated in this object class must be made through one of the Commonwealth's two central payroll systems (HR/CMS or e*mpac).* Departments do not encumber funds for Contract employees. Instead, contract employees are subject to the same funds availability controls that are currently applied to regular employee payroll. Funds availability for regular employees will be addressed prior to contract employee processing. Regular employee payroll will not be held if funds are insufficient to pay contractors. Labor Cost Management (LCM) Labor History and Commonwealth Information Warehouse (CIW) reports can be used to track contract employees' payroll expenses.

Expenditures Not Covered

State employees may not be reimbursed through this object class. This object class does not include compensation for state employees in authorized positions (see Object Class AA) or for independent consultants (see Object Classes HH and NN).

C01	CONTRACTED FACULTY Individuals who fulfill teaching responsibilities in institutions of Higher Education.
Legal Authority:	M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; Collective Bargaining Agreements; Authorizing Legislation
Oversight Department:	RGT, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP (Fund 900) (Use restricted to Higher Education departments only)
Incidental Purchase:	N/A
Tax Forms:	W-2

C04	CONTRACTED SEASONAL EMPLOYEES Individuals who provide services on a temporary basis during periods of the year in which departmental activity increases. **These services must be legislatively authorized.**
Legal Authority:	Authorizing Legislation; Appropriation Act; M.G.L. c. 31 §§ 1, 31, 32, 48; M.G.L. c. 7 §§ 4J, 28
Oversight Department:	HRD, CTR
Agreement Type:	Copy of Authorizing Legislation with Relevant Supporting Documentation; Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C05	CONTRACTED STUDENT INTERNS High school, college and graduate level students, including law clerks and legal interns employed somewhere other than the school where they are enrolled or currently enrolled student who work during school breaks or vacation between semesters, who assist in the administration of departmental tasks. (Salary posted to this object code is subject to payroll taxes, e.g., UI/UHI and MTX). ***Comments:*** HRD or the relevant institution of higher education establishes hourly rates. The number of hours worked is limited during the school year for high school students. See CC5 for Work Study Student services performed while attending classes. See C28 for research assistants, medical and nursing or other graduate students or other internships for individuals (not enrolled as students) who perform research or teaching assistance. See C26 for Paralegal Contract Employees; JJ1 for Non-Employee Paralegals; C23 for Administrative Service Contract Employees, J46 for Temporary Help Services.
Legal Authority:	801 CMR 21.00; M.G.L. c. 149; M.G.L. c. 7 §§ 4J, 28; M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; HRD (Student Intern Pay Rate Schedule)
Oversight Department:	A&F, HRD, OSD, CTR, RGT
Agreement Type:	Standard Contract Form; Alternative Contract Format
Payment Request:	PREXP/ (Fund 900)
Incidental Purchase:	N/A
Tax Forms:	W-2

CC5	**CONTRACTED STUDENT INTERNS (CAMPUS EMPLOYMENT)** College and graduate level students, including law clerks and legal interns actively taking classes on campus who assist in the administration of departmental tasks. Students engaged in work study programs while attending classes will be exempt from UI/UHI contribution and Medicare Tax (MTX). Students who work during school breaks, or vacation between semesters would need to be hired and paid under C05. (This compensation will be subject to payroll taxes, e.g., MTX). ***Comments:*** HRD or the relevant institution of higher education establishes hourly rates. See C28 for research assistants, medical and nursing or other graduate students or other internships for individuals (not enrolled as students) who perform research or teaching assistance. See C26 for Paralegal Contract Employees; JJ1 for Non-Employee Paralegals; C23 for Administrative Service Contract Employees, J46 for Temporary Help Services.
Legal Authority:	801 CMR 21.00; M.G.L. c. 149; M.G.L. c. 7 §§ 4J, 28; M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; HRD (Student Intern Pay Rate Schedule)
Oversight Department:	A&F, HRD, OSD, CTR, RGT
Agreement Type:	Standard Contract Form; Alternative Contract Format
Payment Request:	PREXP/ (Fund 900)
Incidental Purchase:	N/A
Tax Forms:	W-2

C09	**SALARIES PAID TO HIGHER EDUCATION CONTRACT EMPLOYEES PAID FROM FUND 900 (CASH WITH CAMPUS) THAT ARE NOT CATEGORIZED IN ANY OTHER CC OBJECT CLASS** Salaries paid in this object will be processed through LCM for fund sufficiency and do not require an encumbrance in Mosaic. Higher Education departments are required to sign a contract with each contract employee paid from this object and retain the original copy of the contract in-house for audit purposes.
Legal Authority:	M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75
Oversight Department:	RGT, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP (Fund 900)
Incidental Purchase:	N/A
Tax Forms:	W-2

C11	**SPECIAL EMPLOYEES/CONTRACTED SERVICES EMPLOYMENT RELATED SETTLEMENTS AND JUDGMENTS** No payments may be made using this object code without prior approval by CTR Legal Unit of use of this object code. Departments must follow 815 CMR 5.00 and CTR policies and procedures for processing Settlements and Judgments when using this object code. Employment-related claims include any claim for damages arising out of an individual's employment by the Commonwealth, including but not limited to lump sum awards, discrimination claims, emotional distress, attorneys' fees and costs. This object code does not include retroactive salary adjustments, unpaid regular time, or any other payment adjustments that are not the result of a claim or lawsuit filed against the department that result in a court judgment, administrative order or settlement agreement. Includes payments to both current and former employees. Most payments will be considered earned income (wages) and are subject to tax withholdings prior to payment with the exception of attorney's fees, costs and interest are included in gross income, but are not subject to tax withholdings prior to payment. With limited exceptions all employment-related settlements and judgments must be processed through HR/CMS using appropriate earnings codes designated by CTR, unless the contractor terminated prior to implementation of HR/CMS. Interest payments are paid separately from damages under Mosaic. If attorney a payee on check, a W-9 required if attorney not already registered on the vendor/customer file.
Legal Authority:	815 CMR 5.00; M.G.L. c. 7 §§ 4J, 28; Settlements and Judgments; Collective Bargaining Agreement; CTR Payroll Policies
Oversight Department:	AGO, HRD, CTR
Agreement Type:	Original or Certified copy of Settlement or Judgment; Settlement and Judgment Authorization Form; Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2; CTR issues manual 1099-MISC to attorney or 3rd party if applicable

C21	**FINANCIAL SERVICES** Contract employees who provide financial services, including but not limited to keeping books or accounts, design and control systems of accounting, compiling statistical data and preparing statistical reports, contract compliance, managerial expertise in fiscal or budgetary matters, market analysis and projections in business development and economic forecasting; land appraisers or persons who set the value of a piece of land or other real property interests. *Departments contracting for audit work must obtain prior written approval from CTR before contract is executed to ensure that contract does not raise conflict issue with State audit contract and GAAP requirements.*
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C22	Contract employees who provide engineering, research and scientific services including but not limited to design and planning for construction projects, architects, landscape designers, space planners, persons who advise regarding plans, specifications and materials on construction projects including engineers, resident engineers and project managers; researchers and persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a department; services by sociologists, social scientists, genealogists and archaeologists; scientific research and development through observation, study, experiments and other scientific projects; including knowledge of nature or physical phenomena; chemists, biochemists, biotechnicians, biologists, bio geologists, etc.; researchers and developers. See HH for non-employee consultants; J13 for non-employee court related investigators and researchers, HH4 for non-employee coroners and pathologists; see C25 for contract employee coroner or pathology investigators.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C23	**MANAGEMENT, BUSINESS PROFESSIONS, AND ADMINISTRATIVE SERVICES** Contract employees providing management, business professional and administrative services, including but not limited to information technology services to develop computer systems programs, or persons who instruct, advise, or train persons in the application of computer programs; systems analysts, programmers and experts who assist departments at hearings before a telecommunications regulatory agency or persons with expertise in networking, planning, design and PBX design; management services, strategic planning, development of management tools, designs, evaluation, coordination, or implementation of programs, conferences, exhibitions or persons who establish criteria for the purchase of an outside program, also includes administrative services such as temporary general office work, secretaries, typists, receptionists, data entry and other word processor services. See HH Object Class for non-employee consultants, JJ Object Class for non-employee administrative services.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00
Oversight Department:	A&F, OSD, HRD, EOTSS, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C24	**DESIGN, EDITORIAL, AND COMMUNICATION SERVICES** Contract employees providing design, print, editorial and other communication materials including but not limited to persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media; persons who draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specifications; artists/graphic designers who create or design visual representations or layouts in graphic, electronic or audio form based upon specifications; photographic and micrographic services by persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See HH Object Class non-employee consultants.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C25	**HEALTHCARE SERVICES** Contract employees providing health care and safety services, including but not limited to experts who investigate causes and effects of physical illnesses including structural, mechanical or environmental defects or hazards, which have caused or may cause health or safety risks; persons who provide medical, health care or rehabilitation related services, advice and recommendations concerning medical issues and policies, such as services by optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists, coroners, pathologists and other health care professionals; includes consultations, evaluations and coordination of services rendered by medical, health care professionals or providers.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00; M.G.L. c. 32A § 19
Oversight Department:	A&F, HRD, OSD, ENV, GIC, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C26 — LEGAL AND SAFETY SERVICES

Contract employees who provide legal, safety and related services including but not limited to attorneys who represent the state in legal matters; impartial mediators ("neutrals") and arbitrators to resolve disputes or provide other alternative forms of dispute resolution services in lieu of litigation, including negotiation skills training; court reporters/stenographic and transcription services; certified paralegals who provide legal assistance, research, transaction preparation, record management and other skills for department staff attorneys; law clerks or legal interns. All Commonwealth departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The Attorney General Review Form for Attorneys Providing Legal Services form must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: Attorney General Policy for Prior Review of Attorneys. Attorneys hired by Executive departments are also required to obtain prior approval of the Governor's Chief Legal Counsel prior to posting or hire.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 65; 801 CMR 21.00; M.G.L. c. 12 § 3
Oversight Department:	CTR, OSD, A&F, AGO, GOV
Agreement Type:	Standard Contract Form, Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C27 — VOLUNTEER SERVICES

Includes tax reportable reimbursements submitted by volunteers based on stipends.

Legal Authority:	M.G.L. c. 127 § 71; M.G.L. c. 123 § 29; M.G.L. c. 6 § 74 Authorizing Legislation; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	EPS, A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C28 — EDUCATION, TRAINING, AND BOARD MEMBERSHIP SERVICES

Contract employees providing include wages and/or stipends paid to individuals serving on commissions, Task Force and/or boards. Also includes necessary costs to enable Board/Commission and Task Force members to serve. Includes archivists/librarians and persons who manage archives, and who provide services to libraries. Includes contracted seasonal employees and individuals who provide services on a temporary basis during periods of the year in which departmental activity increases. These services must be legislatively authorized. Includes student teaching assistants research assistants, medical and nursing graduate students who ***are not enrolled as students*** who participate regularly in practicum training or assist in classroom instruction and internships for individuals undergoing supervised post-graduate, practical or specialized training, e.g., judicial clerkships and medical residencies. For reimbursement only refer to C98 or E98. If there is an authorized position these individuals must be paid from A05. See C26 for contract employee law clerks, legal interns or paralegals; see C05 for student interns; see CC5 for Work Study Student services performed while attending classes; see JJ1 for non-employee paralegals, see J46 for non-employee temporary help services, and see J62 for contracted advisory board/commission members.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00; M.G.L. c. 15A; M.G.L. c. 73; M.G.L. c. 75; Authorizing Legislation
Oversight Department:	A&F, HRD, OSD, CTR, RGT
Agreement Type:	Standard Contract Form; Alternative Contract Format for use with Contracted Professional Internships only
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C29	**AUXILIARY SERVICES** Contract employees providing auxiliary or support services including but not limited to athletic services, officials, coaches, lifeguards, referees, trainers; etc.; persons who perform religious services; veterinary services and medical attention to animals, including breeding, lab testing and carrier services; persons who prepare and/or serve food; foreign language translators/interpreters who translate oral or written words; guides and persons who direct tours or provide guide services; transportation, storage and mail services including but not limited to messengers, mail services and persons who deliver communications, packages, or currency; cleaning services including but not limited to cleaners, janitorsand other persons providing services to clean or maintain offices or properties. See HH Object Class for non-employee consultants; see JJ Object Class for non-employee operational services.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C30	**BUILDING, CONSTRUCTION, AND MAINTENANCE SERVICES** Contract employees providing building, construction management and maintenance services including but not limited to snow removal, grounds keeping services or other related duties; licensed or professional trades people, plumbers, electricians, carpenters, locksmiths, etc.; persons responsible for management, maintenance and improvements of commonwealth property; including construction project management; persons keeping a building, its infrastructure, and operational systems from deteriorating; includes all required to prevent a decline from the existing state or condition. See NN Object Class for non-employee contractor construction related property management construction management; see J61 for non-construction property management. See N80 for the state highway snow removal programs. See F23 for departments authorized to provide grounds keeping services. See HH2 for landscape designers.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00; DCP CM-1 Construction Management Contract Use restricted to Construction Management Services only
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form; Construction Management Contract Use restricted to Construction Management Services Only
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C31	**NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES** Contract employees providing security and safety services including but not limited to inspectors, reviewers, hearing officers. Includes security guard services and other security services, persons who protect clients, workers and property, including overseeing the destruction of confidential records, National Guard duty payments to members. See J28 for the costs associated with hiring local or state law enforcement officers. See E21 for non-employee confidential investigations expenses.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00
Oversight Department:	EPS, OSD, CTR, A&F, AGO
Agreement Type:	Standard Contract Form, Relevant Supporting Documentation
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C32 — INDUSTRIAL PRODUCTION AND MANUFACTURING SERVICES

Contract employees providing non-medical research and testing laboratory and pharmaceutical services including experimental study in a science or for testing and analysis; services relating to the sale and manufacture of pharmaceuticals.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00
Oversight Department:	A&F, HCF, OSD, CTR
Agreement Type:	Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C33 — CLIENT/PATIENT/RESIDENT WAGES – CONSCRIPT SERVICES

Wages for services provided by clients, patients and residents of state operated institutions and programs under a rehabilitation, treatment or other support or therapeutic program.

Legal Authority:	M.G.L. c. 127 § 71; M.G.L. c. 123 § 29; M.G.L. c. 6 § 74 Authorizing Legislation
Oversight Department:	EPS, A&F, OSD, CTR
Agreement Type:	Rehabilitation, Treatment or other Authorized Work Plan documenting work and wages.
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	W-2

C75 — ADVANCES SPECIAL EMPLOYEES/CONTRACTED SERVICES

Used to encumber and close advances in the CC Object Class.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Agreement Type:	Relevant Supporting Documentation
Oversight Department:	TRE, HRD, CTR
Encumb/Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

C90 — OPERATING TRANSFER: SPECIAL EMPLOYEES/CONTRACTED SERVICES

Used to encumber and close advances in the CC Object Class.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

C98 — OPERATING TRANSFER: SPECIAL EMPLOYEES/CONTRACTED SERVICES

Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority:	801 CMR 21.00; M.G.L. c. 7 §§ 4J, 22, 28
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Relevant Supporting Documentation; Standard Contract Form
Payment Request:	PREXP
Incidental Purchase:	N/A
Tax Forms:	None

OBJECT CLASS DD

PENSION AND INSURANCE-RELATED EXPENDITURES

Covered Expenditures

This object class includes pension and insurance related expenditures for former and current employees and beneficiaries.

Requirements

Most departments will use only the "chargeback" object codes: D15 and D21. All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00, and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered

This object class does not include expenditures for insurance policies for liability insurance or property damage insurance (liability already covered under M.G.L. c. 258). Departments are prohibited from insuring Commonwealth property under M.G.L. c. 29 § 30.

D01	RETIREMENT ALLOWANCES Payments to veterans, public safety officers, and others covered under M.G.L. c. 32. Restricted to the Office of the State Treasurer (TRE); Department of Veterans Services (VET) and other departments designated by CTR.
Legal Authority:	M.G.L. c. 32; Authorizing Legislation
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Payment Request:	GAE/GX9 (Use restricted to TRE)
Incidental Purchase:	N/A
Tax Forms:	1099-R

D02	RETIREMENT SETTLEMENT (TEACHERS) Lump sum payments from the Teachers Retirement Board's (TRB) Annuity Account upon death, transfer or termination of a teacher.
Legal Authority:	M.G.L. c. 32; M.G.L. c 15 § 16; Authorizing Legislation
Oversight Department:	TRB
Agreement Type:	Relevant Supporting Documentation
Payment Request:	GAE/GX9/GAX (Use restricted to TRB/TRE)
Incidental Purchase:	N/A
Tax Forms:	1099-R

D03 RETIREMENT SETTLEMENT (STATE EMPLOYEES)

Lump sum payments from the State Employees Retirement Board Annuity Account upon death, transfer or termination of a state employee.

Legal Authority:	M.G.L. c. 32; Authorizing Legislation
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Payment Request:	GAE/GX9 (Use restricted to TRE)
Incidental Purchase:	N/A
Tax Forms:	1099-R

D04 RETIREMENT ALLOWANCE (TEACHERS)

Monthly payments from the Teacher's Retirement Board (TRB) Pension Account and from the Teacher's Retirement Board Annuity Account to retired teachers.

Legal Authority:	M.G.L. c. 32; Authorizing Legislation
Oversight Department:	TRB
Agreement Type:	Relevant Supporting Documentation
Payment Request:	GAE/GX9/GAX (Use restricted to TRB/TRE)
Incidental Purchase:	N/A
Tax Forms:	1099-R

D05 RETIREMENT ALLOWANCE (STATE EMPLOYEES)

Monthly payments from the State Employees' Pension Account and payment from the State Treasurer's Retirement Board Annuity Account to retired state employees.

Legal Authority:	M.G.L. c. 32; Authorizing Legislation
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Payment Request:	GAE/GX9 (Use restricted to TRE)
Incidental Purchase:	N/A
Tax Forms:	1099-R

D06 EMPLOYEE HEALTH AND LIFE INSURANCE

Payments by the Commonwealth's Group Insurance Commission (GIC) to carriers providing life and health insurance.

Legal Authority:	801 CMR 21.00; M.G.L. c. 32A; M.G.L. c. 32B; M.G.L. c. 176G § 11; Authorizing Legislation
Oversight Department:	A&F, GIC, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	GAE/GAX, RQS (optional pre-encumbrance)/CT/PRC, (Use restricted to GIC)
Incidental Purchase:	N/A
Tax Forms:	None

D08 HEALTH AND WELFARE TRUST FUND

Payments in accordance with collective bargaining agreements that primarily fund dental and optical coverage for employees.

Legal Authority:	M.G.L. c. 151D; Collective Bargaining Agreements; Authorizing Legislation
Oversight Department:	HRD
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX, (Use restricted to HRD)
Incidental Purchase:	N/A
Tax Forms:	None

D09 — FRINGE BENEFIT COSTS RECOUPMENT

Mandated transfer of charges for pension, health insurance and terminal leave expenditures from federal grants, expendable trusts, capital accounts and all other non-budgetary accounts to centralized state administrative accounts. Also includes employer share of Unemployment Compensation Insurance Premium (UI), Universal Health Insurance (UHI), and Medicare Tax (MTX). These latter charges apply to all account's types.

Legal Authority:	M.G.L. c. 29 §§ 6B, 5D; A&F-5; M.G.L. c. 151A §§ 48-57, 14C; M.G.L. c. 118E; M.G.L. c. 32A; M.G.L. c. 7A §§ 3, 7, 8; 815 CMR 6.00; Appropriation Act, Authorizing Legislation
Oversight Department:	A&F, EOL, CTR
Agreement Type:	Fringe Benefit Rate Agreement, FY Updates, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	CA (Use restricted to CTR; system-generated CA at the close of an accounting period)
Incidental Purchase:	N/A
Tax Forms:	None

D10 — SURETY OF EMPLOYEES

Payments to insurance carriers providing insurance for employees and related expenses; includes bond payments to insurance carriers covering employees assigned to fiscal operations. This object code may not be used for expenditures for insurance policies for liability insurance or property damage insurance (liability already covered under M.G.L. c. 258). Departments are prohibited from insuring Commonwealth property under M.G.L. c. 29, § 30.

Legal Authority:	M.G.L. c. 30 §§ 14-19; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Fidelity Bond; Policy
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

D12 — UNEMPLOYMENT COMPENSSATION INSURANCE PREMIUM PAYMENT

Payments to the department of Workforce Development (EOL) for the Commonwealth's share of unemployment insurance.

Legal Authority:	M.G.L. c. 151A §§ 48-57; United States Public Law 94-444, § 6; Authorizing Legislation
Oversight Department:	A&F, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

D14 — MEDICARE TAX

Payments to the Federal Government for the Commonwealth's matching portion of Medicare Tax.

Legal Authority:	M.G.L. c. 118E; 815 CMR 6.00; COBRA 1985; United States Public Law 99-272; Consolidated Omnibus Budget Reconciliation Act of 1985; Authorizing Legislation
Oversight Department:	TRE, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

D15 WORKERS' COMPENSATION CHARGEBACK

Payments to a department legislatively authorized to collect the department's share of Workers' Compensation charges.

Legal Authority:	M.G.L. c. 152; 815 CMR 6.00; Appropriation Act
Oversight Department:	HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

D16 WORKERS' COMPENSATION

Initial benefits paid directly to former or current state employees; includes lump sum settlements. For additional payments see D24.

Legal Authority:	M.G.L. c. 152; Authorizing Legislation
Oversight Department:	HRD
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX, (Use restricted to HRD)
Incidental Purchase:	N/A
Tax Forms:	None

D17 MEDICAL EXPENSES

Payments for medical expenses to providers on behalf of former and current state employees. Includes review panels related to worker's compensation injuries or illnesses and employer-mandated physicals. For contracted services for health/medical consultants, see HH4.

Legal Authority:	M.G.L. c.152; Authorizing Legislation
Oversight Department:	HRD, PER, EOL
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-MISC, Medical and Health Care Payments

D19 UNIVERSAL HEALTH INSURANCE PAYMENTS

Payments to the department of Workforce Development (EOL) for the Commonwealth's share of universal health care insurance.

Legal Authority:	M.G.L. c.152; M.G.L. 32A; Authorizing Legislation
Oversight Department:	A&F, EOL, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

D20 PENSION AND INSURANCE RELATED EXPENDITURES

Payments to reimburse the Medicare transfer penalty that is assessed to Massachusetts Pensioners (Over Age 65) by the Federal Government.

Legal Authority:	M.G.L. c. 32A; Authorizing Legislation
Oversight Department:	A&F, GIC, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

D21 HEALTH INSURANCE COSTS OF EMPLOYEES ON LEAVE OF ABSENCE IN EXCESS OF ONE YEAR CHARGEBACK

Payments by a department for its share of the health insurance costs incurred on behalf of any employees of that department who are on leave of absence for a period of more than one year. These payments are made to a department authorized to collect such funds.

Legal Authority:	Appropriation Act; 815 CMR 6.00
Oversight Department:	A&F, GIC, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

D23 GIC HEALTH CARE BUY-OUT

Payment of Group Insurance Commission (GIC) health care buy-out for qualified state employees, retirees and employees of certain governmental entities. **Comments:** Lump sum payments for employees expecting to receive compensation, in lieu of health insurance coverage, pursuant to a legislative initiative.

Legal Authority:	M.G.L. c. 32A § 19; Authorizing Legislation
Oversight Department:	GIC, A&F, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EAV/RA, EA/AR
Incidental Purchase:	N/A
Tax Forms:	W-2

D24 WORKERS' COMPENSATION PAYMENTS OR INJURED BY A PATIENT OR PRISONER (IPP) PAYMENTS

Benefits paid directly to former or current state employees, including lump sum settlements. IPP Payments, also known as "Violence or Assault" pay should be processed and paid through the payroll systems. For initial payments see D16.

Legal Authority:	M.G.L. c. 152; Authorizing Legislation
Oversight Department:	HRD
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAE/ /GX9 (Use restricted to HRD)/PREXP
Incidental Purchase:	N/A
Tax Forms:	None

D75 ADVANCES PENSION AND INSURANCE-RELATED EXPENDITURES

Used to encumber and close advances in the DD Object Class, specifically D32. It must also be used to return advance funds with an AR.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Agreement Type:	Relevant Supporting Documentation
Oversight Department:	TRE, HRD, CTR
Encumb/Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

D90 OPERATING TRANSFER

Pension and Insurance Related Expenses.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

D99	LATE PENALTY INTEREST Penalty interest for late payments.
Legal Authority:	M.G.L. c.29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation/Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS EE
ADMINISTRATIVE EXPENSES

Covered Expenditures
This object class includes administrative expenditures associated with departmental operations and programs.

Requirements
All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;

- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered
State or contract employees may not be reimbursed through this object class. For Information Technology (IT) expenses see, Object Class UU. For facility infrastructure maintenance and operational supplies and services For Facility related purchases, including facility maintenance and repairs, see NN Object Class.

E01	OFFICE AND ADMINISTRATIVE SUPPLIES Consumable office and micrographic supplies, for example: writing materials, desk-top commodities, file folders, paper products, including photocopy paper, film, microfiche and microfilm, continuous-feed paper, ribbons and disks and tape. For expenditures for furnishings or equipment, see Object Class FF, KK or UU for equipment purchase, TELP Lease-Purchase, lease and rental see Object Classes: KK, LL, NN and UU. For Micrographic Services, see Object Class JJ.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department:	A&F, OSD, EOTSS, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC, IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

E02	PRINTING EXPENSES AND SUPPLIES For example: printing, binding, photocopying, blueprinting, photography, copyrighting of printed materials (non-legal fees), official department stationery, toner, developer, and ink. For payments to an authorized department, see E04.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00; M.G.L. c.29 § 28
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

EE2 — CONFERENCE, TRAINING, AND REGISTRATION FEES

Payments to vendors on behalf of employees or departments for registration or reservation fees for conferences, training, or other professional development or educational opportunities. All employee reimbursements must be paid under the BB Object Class through payroll. See E22 for conference space rentals and expenses. See B05 for reimbursements to employees for reservation and registration fees. See E41 and E42 for in and out of state travel expenses to vendors on behalf of state employees. See E43 for job related tuition on behalf of state employees.

Legal Authority:	Collective Bargaining Agreements, 930 CMR 5.08 (2); 815 CMR 6.00
Oversight Department:	A&F, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX; IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	1099-MISC

E04 — CENTRAL REPROGRAPHIC CHARGEBACK

Payments to a department legislatively authorized to provide copying, printing, binding services, etc.

Legal Authority:	Authorizing Legislation; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 815 CMR 6.00
Oversight Department:	OSD, CTR
Agreement Type:	Price Quotes
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

E05 — POSTAGE CHARGEBACK

Payments to a department legislatively authorized to provide copying, printing, binding services, etc.

Legal Authority:	Authorizing Legislation; M.G.L. c. 30 §§ 51, 52; 815 CMR 6.00
Oversight Department:	EOTSS, CTR
Agreement Type:	Unit Pricing
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

E06 — POSTAGE

Payments for stamps, parcel post charges, rental of post office boxes, postage for meter machines, overnight mail, express mail, etc. For postage chargebacks, see E05. For Messenger/Mail Service, see JJ2.

Legal Authority:	Appropriation Act
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

E07 — TELEPHONE CHARGEBACK

Payments to a department legislatively authorized to collect Centrex charges, WATS or other telephone charges, including Wide Area Network (WAN) Charges.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	EOTSS, CTR
Agreement Type:	Unit Pricing
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

EE9 — EMPLOYEE RECOGNITION CHARGEBACK

Chargebacks borne by departments to cover employee performance recognition and appreciation related expenses. For direct payments to employees, see A14. **Comments:** Includes interdepartmental chargeback expenses related to the annual Pride and Performance ceremony.

Legal Authority:	M.G.L. c. 7 §§4J, 28; Authorizing Legislation; Collective Bargaining Agreements; 815 CMR 6.00
Oversight Dept.:	A&F, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment:	IE/ITI, ITA
Tax Forms:	None

E12 — SUBSCRIPTIONS, MEMBERSHIPS, AND LICENSING FEES

Payments for periodicals, newspapers, law books, journals, CD-ROM subscriptions, memberships and other network or on-line or dial up services including licensing fees. Also includes monthly cable and /or DIRECTV fees. State sales and use tax exemptions contained in M.G.L. c. 64H § 6, and M.G.L. c. 64I §7, are not applicable to direct broadcast satellite service which are taxable by providers under G.L. c. 64M. For Information Technology (IT) Expenses, including but not limited to IT license subscriptions or other IT subscriptions see Object Class UU. For Cloud based subscriptions, memberships and fees see U12. A department must incur payments for memberships only. Includes payments to an authorized chargeback department that is legislatively authorized to provide these goods and/or services. Also includes payments to authorized chargeback department for Records Management Services. For membership in professional organizations for employee reimbursement, see B05.

Legal Authority:	Authorizing Legislation; Appropriation Act; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/EA/IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	1099-MISC

E13 — ADVERTISING EXPENSES

Costs of advertising in newspapers or on radio and television. For the services of advertising agencies, see HH3.

Legal Authority:	Appropriation Act
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC

E14 — EXHIBITS/DISPLAYS

Payments for the purchase of exhibits/displays for promotional and safety demonstrations, souvenirs, flags, banners, badges, tags, license plates, etc. For costs of preparing design, see HH3.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

E15 BOTTLED WATER

Includes the purchase of bottled water and the incidental rental costs of the equipment. For water use charges, see G08.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51, 52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

E16 INDIRECT COST RECOUPMENT

Mandated transfer of charges for indirect costs related to expenditures from federal grants, expendable trusts, and all other non-budgetary accounts to centralized state administrative accounts.

Legal Authority:	M.G.L. c. 29 § 6B, 5D; A&F-5; 815 CMR 6.00
Oversight Department:	A&F, CTR
Agreement Type:	Approved Rate
Pre/Encumb/Payment Request:	CA, (Use restricted to CTR; system-generated CA at the close of an accounting period) GAE/GAX (for sure by college campuses only)
Incidental Purchase:	N/A
Tax Forms:	None

E18 STATE SINGLE AUDIT CHARGEBACK

Payments to a department legislatively authorized to provide single audit services.

Legal Authority:	Authorizing Legislation; M.G.L. c. 7A § 12; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

E19 FEES, FINES, LICENSES, PERMITS, AND CHARGEBACKS

Payments for charges incurred by a department only, NOT by individuals or state employees. Includes payments for department toll usage and for employee identification badges and filing fees. Also includes chargeback payments to a department legislatively authorized to collect fees, fines, and provide licenses and permits. For employee reimbursements see, B10.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	Authorized departments, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	IE/ITI, ITA/IET/GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	N/A
Tax Forms:	None

E20 MOTOR VEHICLE CHARGEBACK

Payments to a department legislatively authorized to provide or rent motorized vehicles to departments.

Legal Authority:	Authorizing Legislation; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 815 CMR 6.00
Oversight Department:	OSD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

E21 CONFIDENTIAL INVESTIGATIONS EXPENSES

Payments or reimbursements for expenses incurred while performing confidential investigations. See JJ3 for Investigator Services.

Legal Authority:	Authorizing Legislation; M.G.L. c. 12; M.G.L. c. 22C
Oversight Department:	AGO, District Attorneys, POL, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EA/GAP (optional pre-encumbrance)/GAE/GAX/IE/ITI, ITA (Use restricted to AGO, District Attorneys and POL)
Incidental Purchase:	N/A
Tax Forms:	None

E22 TEMPORARY USE OF SPACE, CONFERENCES, AND CONFERENCE INCIDENTALS

Payments for temporary use of space, department conferences, meals, light refreshments, and incidental conference expenses for departmental meetings. Temporary use of space is the occupancy of space on a one-time basis or at the same location on repeated days for conferences, training sessions, examinations, trade booth fees and other department-related activities for a period, which cannot exceed thirty (30) separate days or events. For payments to vendors, see E12. For out-of-state travel expenses on behalf of state employees, see E41. For in-state travel and related expenses on behalf of state employees, see E42. For job related tuition on behalf of state employees, see E43. For other expenses relating to a conference, see the appropriate object class. See B05 for reservation and registration fees for conference(s) reimbursements and payments to employees for job related expenses.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/EA/IE/ITI, ITA EA/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

E23 SALES TAX

Payments for a tax levied on the sale of goods and/or services that are usually a percentage of the purchase price and collected by the seller. This object code is limited to Higher Education departments only. For municipal taxes, see F22. **Comments:** Departments must have statutory authority for the use of this object code.

Legal Authority:	Authorizing Legislation
Oversight Department:	RGT, DOR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase:	N/A
Tax Forms:	None

E24 DONATIONS/MEMORIALS

Payments for donations or memorials. This object code is restricted to Higher Education departments using non-appropriated trust funds only.

Legal Authority:	Authorizing Trusts
Oversight Department:	RGT
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional Pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase:	N/A
Tax Forms:	None

E25	FREIGHT/SHIPPING CHARGES FOR SURPLUS PROPERTY Payments for the Commonwealth federal surplus property program and other federal programs.
Legal Authority:	Appropriation Act
Oversight Department:	OSD
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

E27	PRIOR YEAR DEFICIENCY CHARGEBACK Payment to a department legislatively authorized to provide central payment of prior year deficiency in certain appropriations.
Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	IE/ITI, ITA/IET
Incidental Purchase:	N/A
Tax Forms:	None

E29	LATE PAYMENT INTEREST ON SETTLEMENTS OR JUDGMENTS Statutorily mandated or other interest payments on settlements or judgments. Department must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Interest on damages is tax reportable and payable to claimant. Interests on attorney's fees are tax reportable and payable to attorney. This object code may not be used to pay for damages and other claim payments. See N93-N99 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.
Legal Authority:	Judgment/Court Order; Approved Settlement Agreement, M.G.L. c. 231 s. 6I
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

E30	CREDIT CARD PURCHASES For payments to the approved Commonwealth credit card contractor for "petty cash" and "incidental purchase" items authorized to be purchased using a Commonwealth credit card issued to eligible departments in accordance with the credit card policy issued by CTR and OSD. Items purchased may be those authorized by the Department Head for Commonwealth business only. For non-credit card purchases, see appropriate object class(es).
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	OSD, CTR
Agreement Type:	Credit Card application and approval as eligible department
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

E31	CREDIT CARD PURCHASES FINANCE CHARGES For finance charges associated with the use of approved Commonwealth credit card contractor payments only.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	OSD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

E41	OUT-OF-STATE TRAVEL EXPENSES ON BEHALF OF STATE EMPLOYEES Payments to vendors for approved travel expenses incurred outside the Commonwealth on behalf of state employees. For conference, training and registration see B05. For conference, training and registration fees see EE2. For in-state travel and related expenses on behalf of state employees, see E42. For job related tuition on behalf of state employees, see E43.
Legal Authority:	M.G.L. c. 7 §§ 4J, 27A, 28; M.G.L. c. 30 §§ 25, 25B; 930 CMR 5.08 (2); A&F-8; Collective Bargaining Agreements
Oversight Department:	OSD, A&F, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

E42	IN-STATE TRAVEL AND RELATED EXPENSES ON BEHALF OF STATE EMPLOYEES Payments to vendors for approved expenses incurred by state employees while traveling within the Commonwealth to include payment for meal charges arising from overtime work only. For conference, training and registration for employee reimbursement see B05. For conference, training and registration fees see EE2. For out of state travel and related expenses on behalf of state employees, see E41. For job related tuition on behalf of state employees, see E43.
Legal Authority:	M.G.L. c. 7 §§ 4J, 27A, 28; M.G.L. c. 30 §§ 25, 25B; 930 CMR 5.08 (2); A&F-8; Collective Bargaining Agreements
Oversight Department:	OSD, A&F. HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

E43	JOB-RELATED TUITION ON BEHALF OF STATE EMPLOYEES Payments to vendors for approved tuition and/or tuition expenses on behalf of state employees when authorized by department, collective bargaining agreement, an Executive Order, an A&F Memorandum, a Human Resource Division Policy or a Non-Executive Educational Policy. For conference, training and registration for employee reimbursement see B05. For conference, training and registration fees, see EE2. For out-of-state travel expenses on behalf of state employees, see E41. For in-state travel and related expenses on behalf of state employees, see E42.
Legal Authority:	M.G.L. c.30 § 46H; M.G.L. c. 7 §§ 4J, 28; Collective Bargaining Agreements
Oversight Department:	HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

E50	SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO NON-EMPLOYEE CLAIMANT – CLAIMANT SOLE PAYEE No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include non-employee settlements, court or administrative awards or judgments resulting in damage payments, which are tax reportable to the Claimant and payable solely to Claimant. All payments must be made under Claimant's TIN. The check may be mailed to the Claimant's attorney address using an additional remittance address without the attorney being listed as a payee. Employment related claims: payments to Claimant's attorney, third party or for interest may not be made using this object code. Includes non-employment related tort and non-tort damage claims, contract judgments, punitive damages, compensatory damages, discrimination, civil rights, pain and suffering, mental harm or distress, emotional distress, loss of consortium or any damages arising from emotional distress, lump sum payments, liquidated damages; invasion of property interests; defamation, libel, property damage claims (when claimant does not provide receipts for actual costs incurred for reimbursement) and other claims authorized to be paid under this object code by CTR's Legal Unit. Contract settlements made during period of a current contract for which sufficient funds exist to make payment should not use this object code but should be

	made using the same object code as the current contract using a separate line on the existing encumbrance for the payment and maintaining contract settlement documentation with the contract. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay Tort claims using department funds. Non-tort settlements and judgments are payable either with department funds or if department does not have sufficient legally available funds by the CTR Settlement and Judgment Account. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments that must be paid separately from damages. See N95-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.
Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, A&F, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC

E51	**NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES** No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include non-employee settlements, court or administrative awards or judgments resulting in damage payments, which are tax reportable to the Claimant and are payable to Claimant and their attorney or solely to the attorney. All payments must be made under Claimant's TIN with an additional remittance address with payee as "Claimant name and attorney name" or "attorney name" and the attorney address. Dual tax reporting to the attorney is required when listed as a payee, which will be done through a manual 1099-MISC to the attorney by CTR. Employment related claims and interest may not be made using this object code. Includes non-employment related tort and non-tort damage claims, contract judgments, punitive damages, compensatory damages, discrimination, civil rights, attorneys fees, costs, pain and suffering, mental harm or distress, emotional distress, loss of consortium or any damages arising from emotional distress, lump sum payments, liquidated damages; invasion of property interests; defamation, libel, property damage claims (when claimant does not provide receipts for actual costs incurred for reimbursement), and other claims authorized to be paid under this object code by CTR's Legal Unit. Contract Settlements made during period of a current contract for which sufficient funds exist to make payment should not use this object code but should be made using the same object code as the current contract using a separate line on the existing encumbrance for the payment and maintaining contract settlement documentation with the contract. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay Tort claims using department funds. Non-tort settlements and judgments are payable either with department funds or if department does not have sufficient legally available funds by the CTR Settlement and Judgment Account. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments that must be paid separately from damages. See N93-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.
Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, A&F, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC to Claimant; CTR issues manual 1099-MISC to Attorney

E52	**TAX REPORTABLE DAMAGES TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE** No payments may be made using this object code without prior approval of CTR's Legal Unit of use of object code. Department must follow 815 CMR 5.00 and CTR's policies on processing Settlement and Judgments when using this object code. Payments under this object code are limited to claims for attorney fees, costs awarded to a claimant that must be processed through Mosaic and paid to directly to the claimant's attorney. All payments must be made using the attorney's TIN. CTR will issue manual 1099-MISC for amount to Claimant. See E29 for all interest payments that must be paid separately from damages. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees.
Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, A&F, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC to Attorney; CTR issues manual 1099-MISC to Claimant

E53	**NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE** No payments may be made using this object code without prior approval by CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements and court or administrative awards or judgments resulting in damage payments which are not tax reportable to the claimant which are payable ***solely to the claimant***. No payments may be made under this object code to a third party, such as an attorney or insurer (See E51, E52) or for interest (See E29). Types of damages payable under this object code are limited to actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements to employee (not third party payments – See E51), non-employee tort claims for personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by CTR's Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Non-Tort Settlements and Judgments are payable either with department funds or if department does not have sufficient legally available funds by CTR Settlement and Judgment Account. Includes Liability Management Reduction Fund (LMRF) chargeback to departments made by CTR. See A11 for Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N93-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.
Legal Authority:	815 CMR 5.00, M.G.L. c. 258, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, A&F, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX, IE/ITI/ITA (CTR Only)
Incidental Purchase:	N/A
Tax Forms:	None

E54	**NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY CO-PAYEES, OR ATTORNEY SOLE PAYEE** No payments may be made using this object code without prior approval of CTR Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements, court or administrative judgments resulting in damage payments which are not tax reportable to the claimant, and which are payable either jointly to the Claimant and Claimant's attorney or solely to Claimant's attorney. No payments may be made to a third party that is not the Claimant's attorney. All payments must be made using attorney's TIN with payee name "Claimant name and Attorney name" or just "Attorney Name". Includes actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements paid to claimant's attorney, non-employee personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by CTR's Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Upon approval of use of object code by CTR's Legal Unit, Settlements and Judgments are payable either by department using department Funds or if department does not have sufficient legally available funds, by CTR using the Settlement and Judgment Account. Attorneys' fees paid pursuant to Massachusetts Rules of Criminal Procedure 15(d) and 30(c)(8) must be paid under this object code. If there are department funds appropriated specifically for these costs, then departments may pay directly without CTR review identifying MRCP 15(d) or 30(c)(8) as appropriate in the "comments" field under the Mosaic encumberance and payment. If there is not specifically appropriated funding, then these payments must be submitted to CTR using the Settlement and Judgment Authorization Form. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N93-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.

Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, A&F, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC to attorney, None for Claimant

E55 — NON-EMPLOYEE SETTLEMENTS AND JUDGMENTS – NOT TAX REPORTABLE TO CLAIMANT – CLAIMANT AND 3RD PARTY CO-PAYEES, OR 3RD PARTY SOLE PAYEE

No payments may be made using this object code without prior approval of CTR's Legal Unit of use of object code. Departments must follow 815 CMR 5.00 and CTR's policies on processing Settlement and Judgments when using this object code. Payments under this object code include settlements, court or administrative judgments resulting in damage payments which are not tax reportable to the claimant, and which are payable either jointly to the Claimant and 3rd party (such as an insurer) or solely to the 3rd party. No payments may be made to an attorney under this object code. All payments must be made using the 3rd party's TIN with payee name "Claimant name and 3rd party" or just "3rd party". Includes actual medical cost reimbursement for emotional distress (employee or non-employee), employee indemnification reimbursements paid to claimant's attorney, non-employee personal injury or sickness damages or damages directly arising from the personal injury or sickness, wrongful death, non-employee reimbursement for property damages (substantiated by receipts for actual costs incurred), and other claims authorized to be paid under this object code by CTR's Legal Unit. M.G.L. c. 258 Tort Claims must be paid by CTR using Liability Management Reduction Fund (LMRF) since departments may not pay tort claims using department funds. Upon approval of use of object code by CTR's Legal Unit, Settlements and Judgments are payable either by department using department Funds or if department does not have sufficient legally available funds, by CTR using the Settlement and Judgment Account. See A11 for Tax Reportable Settlement and Judgment payments to current and former state employees. See E29 for all interest payments, which must be paid separately from damages. See N93-98 for claims related to Horizontal/Lateral and vertical construction projects or eminent domain takings.

Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, A&F, CTR
Agreement Type:	Certified copy of Settlement or Judgment; LMRF or Settlement and Judgment Authorization Form; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC to 3rd party, None for Claimant

E56 — SECRETARIAT CENTRAL SERVICES CHARGEBACK

Payments to a department legislatively authorized to provide central services, such as finance, payroll, human resources, client transportation and other.

Legal Authority:	Authorizing Legislation; M.G.L. c. 7A § 12; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

E75 — ADVANCES ADMINISTRATIVE EXPENSES

Used to encumber advances in the EE Object Class.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Oversight Department:	TRE, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

E87	CASH WITH CAMPUS Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).
Legal Authority:	M.G.L. c. 15A § 15C; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

E90	OPERATING TRANSFER Administrative Expenses.
Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT/IET (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

E98	REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR BOARD MEMBER SERVICES Authorizations for reimbursements as authorized in statute. Reimbursements are not tax reportable because the recipients or any applicable backup documentation is required to account for expenditures. If there is an authorized position these individuals must be paid from A01. See C28 for contracted board memberships and J62 for contracted advisory board/commission members. See U98 for Information technology (IT) expenses.
Legal Authority:	Relevant Statutory Authorization for Board Reimbursements
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

E99	LATE PENALTY INTEREST Penalty interest for late payments.
Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation/Valid Claim under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS FF

PROGRAMMATIC FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES

Covered Expenditures

This object class includes the cost of supplies required for operating the programs provided at state facilities including historical sites, state parks, recreational facilities, state-maintained buildings and facilities which provide educational, medical, social, rehabilitative, or protective services to persons who are in the care and/or custody of the Commonwealth.

Requirements

Most departments will use only the "chargeback" object codes: D15 and D21. All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7, § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered

For day-to-day administrative expenses, see Object Class EE. For rent and energy costs, see Object Class GG. For Equipment purchases, see Object Class KK. For Equipment Lease and TELPs, see Object Class LL and/or Object Codes: N62, N63, U08, and U09. For state facility infrastructure maintenance and operational supplies and services, see Object Class NN. For information Technology (IT) expenses, see Object Class UU.

F01	FOOD, BEVERAGES, AND PRESERVATION Food, beverages, supplements, and the products associated with storage of such items. For food services, see J56.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F03	KITCHEN AND DINING SUPPLIES For example: glassware, flatware, utensils and trays.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F04 DRUGS

Medicines or pharmaceuticals.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F05 LABORATORY SUPPLIES

For example: chemicals, testing materials and protective gear. For outside laboratory services, see J25.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F06 MEDICAL AND SURGICAL SUPPLIES

For example: surgical instruments, first aid supplies, and medical gases.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F07 PERSONAL MEDICAL ITEMS AND PROSTHETICS

Medically related items, for example: artificial limbs, eyeglasses, hearing aids and dentures.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F08 TOILETRIES AND PERSONAL SUPPLIES

Personal hygiene supplies, for example: razors, toothbrushes and deodorant.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F09 CLOTHING AND FOOTWEAR

For example: articles of wearing apparel, shoes and boots.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F10	FACILITY FURNISHINGS For example: bedding, linens, blankets, window coverings, and area rugs. For carpeting, see N50. For equipment used for state facility infrastructure maintenance, see N50 and/or N52.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form, Construction Contract
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F11	LAUNDRY AND CLEANING SUPPLIES Items necessary for operating a laundry or associated with the cleaning of state property, for example: brooms, brushes, mops, pails, polishes, soaps, dishwashing supplies, paper supplies, and garbage supplies. For expenditures for outside laundry services, see J27. For cleaning services, see N70.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F13	LIVE ANIMALS AND RELATED SUPPLIES Live animals such as farm, domestic or wild animals, for example: cows, horses, sheep, dogs, pheasants, quails, fish/fish eggs, etc. Includes stable and barn supplies and livestock feed. For equipment, repairs and repair parts, see Object Class KK or LL. For garden expenses, see N64.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F16	LIBRARY AND TEACHING SUPPLIES AND MATERIALS Items used in a library or teaching setting, for example: books, educational supplies and chalkboards.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F18	RECREATION, RELIGIOUS, AND SOCIAL SUPPLIES AND MATERIALS Items for the operation of recreational facilities and for religious and social functions for residents and students.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F19	MANUFACTURING SUPPLIES AND MATERIALS AND RAW MATERIALS For example: gloves and safety glasses wood, metals, plastic and cloth.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F21	NAVIGATIONAL AND NAUTICAL SUPPLIES Marine supplies, for example: life preservers, lines, anchors and depth finders.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F22	MUNICIPAL TAXES Payment of municipal taxes. For sales tax, see E23.
Legal Authority:	M.G.L. c. 58-65C; Authorizing Legislation
Oversight Department:	DOR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

F23	MAINTENANCE OF A STATE OFFICE BUILDING CHARGEBACK Payments to a department legislatively authorized to provide moving, renovation, electrical work and other state office maintenance charges.
Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	OSD, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

F24	MOTOR VEHICLE MAINTENANCE AND REPAIR PARTS For example: motor vehicle parts. For motor vehicle fuel, see G05.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F27	LAW ENFORCEMENT AND SECURITY SUPPLIES For example: ammunition, badges, handcuffs, etc. For law enforcement equipment, see Object Class KK or LL.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F28 WHOLESALE SUPPLIES

Items purchased for the purpose of resale at departmental retail establishments. Includes surplus property.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

F75 ADVANCES FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES

Used to encumber advances in Object Class FF.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Oversight Department:	TRE, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

F87 CASH WITH CAMPUS

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

F90 OPERATING TRANSFER – PROGRAMMATIC FACILITY OPERATIONAL SUPPLIES AND RELATED EXPENSES

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

F99 LATE PENALTY INTEREST

Penalty interest for late payments.

Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS GG

ENERGY COSTS, UTILITIES AND SPACE RENTAL EXPENSES

Covered Expenditures

This object class includes expenditures for space rentals, utilities and vehicle fuel.

Requirements

Most departments will use only the "chargeback" object codes: D15 and D21. All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered

For programmatic operational supplies, see Object Class FF. For day-to-day administrative expenses, see Object Class EE. For equipment purchases, see Object Class KK or NN. For Equipment Lease and TELPs, see Object Class LL, NN, or UU. For facility infrastructure maintenance and operational supplies and services see Object Class NN. For Information Technology (IT) expenses see, Object Class UU.

G01	SPACE RENTAL For the costs of rental of buildings, office space, modular units, land and garages. ***Comments***: All space rentals must receive prior written approval from the Division of Capital Asset Management and Maintenance DCAM/ (DCP). Recurring payments are required for all space rentals. For temporary space rentals, see E22. See DCP's ***"The Manual for Leasing and State Office Planning"*** for further guidance at: https://www.mass.gov/files/documents/2018/04/25/manual-for-leasing-and-state-office-planning-18-04-09.pdf and https://www.mass.gov/orgs/division-of-capital-asset-management-and-maintenance
Legal Authority:	M.G.L. c. 29A § 4; 815 CMR 6.00
Oversight Department:	DCP, CTR
Agreement Type:	Lease
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	1099-MISC

GG1	NATURAL GAS SUPPLY Natural gas supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive gas supplier/retail agent. For natural gas supply and associated natural gas distribution costs purchased from an investor-owned or municipal utility, see G11. For bottled gas, see G06; for electricity, see G03 and GG3.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

G03 ELECTRICITY

Electric power supply and costs associated with electricity purchased from an investor-owned or municipal utility. For electric power supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive electric supplier/broker, see GG3. For natural gas, see G11 and GG1.

Legal Authority:	Appropriation Act
Oversight Department:	OSD, CTR
Agreement Type:	Unit Pricing
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

GG3 ELECTRICITY SUPPLY

Electric power supply and costs associated with electricity purchased from an investor-owned or municipal utility. For electric power supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive electric supplier/broker, see GG3. For natural gas, see G11 and GG1.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

G04 VEHICLE FUEL CHARGEBACK

Payments to departments authorized to provide vehicle fuel or centralized billing for vehicle fuel.

Legal Authority:	Authorizing Legislation; Appropriation Act; 815 CMR 6.00
Oversight Department:	OSD, DOT, DCR CTR
Agreement Type:	Unit Pricing
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

G05 FUEL FOR VEHICLES

Payments for gasoline and diesel fuel for vehicles, airplanes and ships. For vehicle fuel chargebacks, see G04.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00.
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

G06 FUEL FOR BUILDINGS

Fuel required to produce heat, light, steam and power. For fuel for vehicles, see G05. For electricity, see G03 and GG3. For natural gas, see G11 and GG1.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

G08	SEWAGE DISPOSAL AND WATER Water use expenses and sewage disposal, including bills and services. For bottled water, see E15.
Legal Authority:	Appropriation Act
Oversight Department:	N/A
Agreement Type:	Unit Pricing
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

G10	ENERGY SAVINGS Payments pursuant to Energy Management Service Contracts (Shared Savings Agreements), Clean and Renewable Energy Bonds (CREBs) and other energy improvement programs. Payments may be based upon either a percentage of the energy cost savings achieved through these services or lease payments associated with implementing conservation energy improvement measures, see N62. Includes payments to departments authorized to collect funds for savings from utility audits, as well as funds expended in connection with utility demand response programs and other conservation energy improvement programs offered by utility companies.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; M.G.L. c. 25A § 11C; 815 CMR 6.00
Oversight Department:	A&F, DCP, ENE, OSD, CTR
Agreement Type:	Standard Contract Form, Construction Contract, Energy Services Agreement
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance transaction) /CT/PRC/RPO/PRM/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

G11	NATURAL GAS Natural gas supply and associated natural gas distribution costs purchased from an investor-owned or municipal utility. For natural gas supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive gas supplier/retail agent, see GG1. For bottled gas, see G06; for electricity, see G03 and GG3.
Legal Authority:	Appropriation Act
Oversight Department:	CTR, OSD
Agreement Type:	Unit Pricing
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

G13	DISTRIBUTED GENERATION CONNECTION INSURANCE The cost of insurance to cover a third party which connects a state-owned distributed generation project to the electric grid. A&F must approve use of this object code prior to use to ensure funding for period of insurance need. For electric power supply purchased from an investor-owned or municipal utility, see G03. For electric power supply purchased from a Department of Telecommunication and Energy (DPU) licensed, competitive electric supplier/broker, see GG3. For natural gas, see G11 and GG1.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, ENE, DPU, DCP, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC, GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-MISC

G87 CASH WITH CAMPUS

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

G90 OPERATING TRANSFER

Energy Costs and Space Rental Expenses.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

G97 LATE PENALTY INTEREST FOR UTILITIES

Penalty interest for late payments.

Legal Authority:	M.G.L. c. 164 § 94D
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance transaction)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

G99 LATE PENALTY INTEREST

Penalty interest for late payments.

Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance transaction)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS HH

CONSULTANT SERVICE CONTRACTS

Covered Expenditures

This object class includes expenditures for temporary professional services for specific projects during defined time periods. Services are specialized and are not ordinarily provided by, or available from, state employees. Consultant Contractors (Independent Contractors) provide advice, develop programs, and provide other services. Consultants do not provide direct services to clients. (For example: under this object class a department may contract with a physician to review case files and give expert medical advice that will enable employees to develop comprehensive treatment plans. The physician would not, however, treat clients.) The use of the term "persons" includes firms or companies, as well as individuals.

Requirements

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Individuals must be determined to be "Independent Contractors" by conducting the Commonwealth Three-Part Test in the Employment Status Form and attaching it to the Standard Contract Form in compliance with the CTR/OSD/HRD Contract Employees vs. Independent Contractors Policy.
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered

State and/or contract employees may not be reimbursed through this object class. For direct client services, see Object Class MM. For Operational Services, see Object Class JJ. For Information Technology (IT) expenses, see Object Class UU.

HH1	**FINANCIAL SERVICES** Persons who provide financial and audit services, including but not limited to keeping books or accounts, design and control systems of accounting, compiling statistical data and preparing statistical reports, contract compliance, managerial expertise in fiscal or budgetary matters, market analysis and projections in business development and economic forecasting, land appraisers or persons who set the value of a piece of land or other real property interests. *Departments contracting for audit work must obtain prior written approval from CTR before contract is executed to ensure that contract does not raise conflict issue with State audit contract and GAAP requirements.*
Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

HH2 — ENGINEERING, RESEARCH, AND SCIENTIFIC SERVICES

Persons who design the exterior or interior of a building or structure for decorative or functional development, preservation or improvements to grounds. Persons who offer mechanical, electrical, or other engineering expertise, designs and services. Persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a department. Includes services by sociologists, social scientists, genealogists and archaeologists. Includes persons who conduct or perform scientific research and development through observation, study, experiments and other scientific projects including knowledge of nature or physical phenomena. Includes chemists, biochemists, biotechnicians, biologists, biogeologists, etc. See NN1 for engineering, research and scientific services involving vertical and/or horizontal construction projects. For court related investigations and research see J13. See CC Object Class for contract employees. See UU Object Class for Information Technology (IT) Expenses. For policy planners, see H22. See HH4 for non-employee coroners and pathologists; see C25 for contract employee coroners or pathologists.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

HH3 — MEDIA DESIGN, EDITORIAL, AND COMMUNICATION SERVICES

Persons, advertising and other agencies that providing design, print, editorial and other communication materials including but not limited to persons who develop and produce communication strategies, promotional materials, advertising layouts and programs for publication in print, videotape, radio, television, or other media; persons who draft written materials including documents, reports, press releases, scripts, legislation, newspaper copy, or develop literature, based upon specifications; artists/graphic designers who create or design visual representations or layouts in graphic, electronic or audio form based upon specifications; photographic and micrographic services by persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See CC Object Class for contract employees who provide media, design and communication services.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

HH4 — HEALTH AND SAFETY SERVICES

Persons providing health care and safety services, including but not limited to experts who investigate causes and effects of physical illnesses including structural, mechanical or environmental defects or hazards, which have caused or may cause health or safety risks; persons who provide medical, health care or rehabilitation related services, advice and recommendations concerning medical issues and policies, such as services by optometrists, pharmacists, dentists, doctors, nurses, dietitians, psychiatrists, psychologists, coroners, pathologists and other health care professionals; includes consultations, evaluations and coordination of services rendered by medical, health care professionals or providers. See CC Object Class for contract employees who provide health care and safety services.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, ENV, GIC, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H09 ATTORNEYS/LEGAL SERVICES

Individuals and firms who represent the Commonwealth in legal matters. For construction project related legal services, see N03. All Commonwealth departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The Attorney General Review Form for Attorneys Providing Legal Services foorm must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: Attorney General Policy for Prior Review of Attorneys. Attorneys hired by Executive departments are also required to obtain prior approval of the Governor's Chief Legal Counsel prior to posting or hire. See CC Object class for contract employee legal services.

Legal Authority:	M.G.L. c. 12 § 3; M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52, 65; 801 CMR 21.00
Oversight Department:	A&F, AGO, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

H13 EXAM DEVELOPERS

Persons who develop examinations, testing mechanisms and materials used in testing.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H15 HONORARIA FOR VISITING SPEAKERS/LECTURES

For services related to a speaking or lecturing engagement. This may be a flat rate, which includes travel-related expenses. If the fee includes travel expenses, see H98.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; M.G.L. c. 15A; M.G.L. c. 75
Oversight Department:	A&F, HRD, RGT, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H17 LABOR NEGOTIATORS

Persons who negotiate labor agreements, disputes, etc.

Legal Authority:	M.G.L. c. 15A; M.G.L. 75; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52
Oversight Department:	RGT, OSD, CTR
Agreement Type:	Standard Contract Form (Use restricted to Higher Education or Non-Executive departments)
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H19 MANAGEMENT CONSULTANTS

Persons who provide management expertise and advice based upon market analysis, strategic planning or other management tools.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H21 PERSONNEL PLACEMENT CONSULTANTS (RECRUITERS)

Persons who recruit or find placement for individuals.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H22 PLANNERS

Persons who research, develop, and provide a course of action, methodology, policy or another plan. See HH2 for space planners or landscape designers. See HH3 for artists and graphic designers.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H23 PROGRAM COORDINATORS

Persons, who design, evaluate, coordinate, or implement programs, conferences, exhibitions or who establish criteria for the purchase of an outside program. See E56 for Secretariat Fiscal Services Chargeback.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H30 PERFORMERS/ACTORS

Professional actors and performers who provide entertainment, voice-overs, or other representations, re-enactments or presentations. See HH3 if services are included within an advertising or media campaign.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H78 CONSULTANT SERVICE CONTRACTS: SUB-RECIPIENT

Encumbrance and payment activity involving sub-recipients of federal funds. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	A&F, HRD, OSD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

H87 CASH WITH CAMPUS

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

H90 OPERATING TRANSFER

Consultant Service Contracts.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

H98 REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR CONSULTANT SERVICES

Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Relevant Supporting Documentation, Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

H99 LATE PENALTY INTEREST

Penalty interest for late payments.

Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS JJ

PROGRAMMATIC OPERATIONAL SERVICES

Covered Expenditures

This object class includes expenditures for services related to the routine programmatic operation of departments and programs. Services are provided by Contractors (Independent Contractors), except when otherwise authorized by statute or regulation. "Operational Services" are part of the daily programmatic activities of the department. The use of the term "persons" includes firms as well as individuals.

Requirements

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Individuals must be determined to be "Independent Contractors" by conducting the Commonwealth Three-Part Test in the Employment Status Form and attaching it to the Standard Contract Form in compliance with the CTR/OSD/HRD Contract Employees vs. Independent Contractors Policy.
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered

State and/or contract employees may not be reimbursed through this object class. For consultant services, see Object Class HH. For direct client services, see Object Class MM. For administrative expenses, see Object Class EE. For facility infrastructure maintenance and operational services, see Object Class NN. For Information Technology (IT) services and expenses, see Object Class UU.

JJ1	**LEGAL SUPPORT SERVICES** Persons who provide legal and related services including, but not limited to, impartial mediators ("neutrals") and arbitrators to resolve disputes or provide or other alternative forms of dispute resolution services in lieu of litigation. Includes the costs of negotiation skills training for department personnel and the Alternative Dispute Resolution Chargeback offered by Massachusetts Office of Dispute Resolution (A&F); including negotiation skills training; court reporters/stenographic and transcription services; certified paralegals who provide legal assistance, research, expert witness, notary public, polygraph examiner, transaction preparation, record management, title examiners and other skills for department staff attorneys; law clerks or legal interns. Attorney/Legal services may not be paid under this object code. See H09 for Attorney/Legal Services. For construction project related legal services, see N03.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; M.G.L. c. 12 § 3; M.G.L. c. 221, §§ 83, 88; M.G.L. c. 9 § 15; 815 CMR 6.00
Oversight Department:	CTR, OSD, A&F, AGO, GOV, HRD
Agreement Type:	Standard Contract Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EA RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

JJ2	**AUXILIARY SERVICES** Persons providing auxiliary or support services including but not limited to athletic services, officials, coaches, lifeguards, referees, trainers; etc.; persons who perform religious services; veterinary services and medical attention to animals, including breeding, lab testing and farrier services; persons who prepare and/or serve food; persons who move office equipment and fixtures; American Sign Language Interpreters (ASL) and Communication Access Real-Time Translation (CART) services; foreign language translators/interpreters who translate oral or written words; guides and persons who direct tours or provide guide services; transportation, movers, storage and mail services including but not limited to messengers, mail services and persons who deliver communications, packages, or currency; Persons who serve as the subject for an artist or photographer. Includes payments to artists for artwork used for educational and/or exhibition purposes e.g., print photographs, murals, sculptures, paintings, etc. Also includes art purchases from independent art dealers/artists, which may include films, videos, slide sets, contemporary books and other works from selected artists. Costs associated with accreditation review of facilities and programs by professional accreditation standards boards. Also includes transaction-destruction services. See CC Object Class for contract employee consultants; see HH Object Class for non-employee operational services. Also includes transaction-destruction services.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; M.G.L. c. 149 § 27G; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR, DOE, RGT, MCD
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

JJ3	**NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES** Persons providing security and safety services including but not limited to inspectors, reviewers, hearing officers. Includes security guard services and other security services, persons who protect clients, workers and property, including overseeing the destruction of confidential records, National Guard duty payments to members. See J28 for the costs associated with hiring local or law enforcement officers. See A20 for state law enforcement and see E21 for non-employee confidential investigations expenses.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	EPS, OSD, CTR, A&F, AGO
Agreement Type:	Standard Contract Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J07	**AUCTIONEERS/APPRAISERS** Persons Agents who sell goods or services at auction(s) and/or persons who estimate the worth of such. For land appraisers, see HH1; for land appraisal conducted as part of a construction project, see N04.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J10 AUXILIARY FINANCIAL SERVICES

Cost of lock boxes, merchant banking, credit card processing services, collection and billing agencies and other bank services. For contingent fee debt collection and revenue contracts, see T09 and/or T10. For auditors and consultant financial services, see HH1.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J13 COURT INVESTIGATORS

Persons appointed by a judge to investigate matters pending before a court.

Legal Authority:	Authorizing Legislation, Court Ordered
Oversight Department:	Judiciary, District Attorneys, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J16 EXAMINERS/MONITORS/GRADERS

Persons who administer, monitor or assess examinations.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J19 GUARDIANS AD LITEM

Special guardians appointed by a court, and financed by the Commonwealth, to act on behalf of a minor or incompetent individual.

Legal Authority:	M.G.L. c. 119 § 26; M.G.L. c. 19A § 20; M.G.L. c. 185 § 40; M.G.L. c. 123; M.G.L. c. 215 § 56A; M.G.L. c. 40 §§ 8, 9, 10; Authorizing Legislation
Oversight Department:	TRC, CTR
Agreement Type:	Standard Contract Form, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J24 JURY AND WITNESS FEES

Costs involved with jury duty and lay witness fees. For expert witnesses, see JJ1.

Legal Authority:	M.G.L. c. 262 § 29; M.G.L. c. 234A
Oversight Department:	TRC, SJC, CTR
Agreement Type:	Evidence of Attendance; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EA GAE/GX9/GAX (Use restricted to the Courts and the District Attorneys)
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

J25	LABORATORY AND PHARMACEUTICAL SERVICES Experimental study in a science or for testing and analysis; services relating to the sale and manufacture of pharmaceuticals.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HCF, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J27	LAUNDRY SERVICES Costs of outside laundry services. For laundry supplies, see F11.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J28	LAW ENFORCEMENT Costs associated with hiring local or state law enforcement officers. Includes the services of state law enforcement officers procured from a department authorized to provide such services. The Commonwealth Standard Contract Form is required for expenditures and details performed by non-state law enforcement officers. For security guard services, see JJ2.
Legal Authority:	M.G.L. c. 149 § 30C; 815 CMR 6.00
Oversight Department:	EPS, POL, AGO, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

J33	PHOTOGRAPHIC AND MICROGRAPHIC SERVICES Persons who provide photography, videography, computer generated graphics, photo developing, enlargements, copies, videotape dubbing, micrographic design, systems and related services. See HH3 for persons who develop photographic layouts, organize or develop video productions or other advertising and media programs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J41	SHERIFFS, CONSTABLES, AND PROCESS SERVERS Persons who serve and deliver legal documents.
Legal Authority:	M.G.L. c. 221 § 75; M.G.L. c. 262
Oversight Department:	CTR
Agreement Type:	Proof of Service
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

J44	SURVEYORS Persons who survey. For surveying services relating to Horizontal/Lateral projects, see N13.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J46	TEMPORARY HELP SERVICES Persons who perform temporary general office work, for example: secretary, typist, receptionist, data entry, word processor.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J50	INSTRUCTORS/LECTURERS/TRAINERS Persons who provide instructional programs for departmental staff or the public except that no expenditure shall be made for employee enrollment in course(s) from which participants would commonly receive college level credits toward a degree of higher learning. For training programs provided for department clients, see M1M, M01, M03, or M04.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, HRD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J54	WEATHER REPORTING SERVICES Persons who provide weather forecasts and warnings.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J56	FOOD SERVICES Persons who prepare and/or serve food.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J57	"WORK STUDY"
	Payments to educational institutions that provide college students with part-time employment. This is the department's share of the expense. For direct payments to individual students, see C05, CC5, or C28.
Legal Authority:	M.G.L. c. 30 § 60
Oversight Department:	RGT, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	None

J58	ARCHIVISTS/LIBRARIANS/RECORD MANAGERS
	Persons who manage archives, and who provide services to libraries. Also includes transaction-destruction services.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J62	CONTRACTED ADVISORY BOARD/COMMISSION MEMBERS
	Stipends paid to individuals serving on commissions, boards or task forces that do not meet the IRS definition of an employee. For reimbursement, see C98 or E98. If there is an authorized position, these individuals must be paid through HR/CMS from A01 or see C28 for contracted board memberships.
Legal Authority:	Board or Commission Legislative Authorization for Stipends
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

J75	ADVANCES PROGRAMMATIC OPERATIONAL SERVICES
	Used to encumber advances in the JJ Object Class. It must also be used to return advance funds with an AR.
Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Agreement Type:	Relevant Supporting Documentation
Oversight Department:	TRE, HRD, CTR
Encumb/Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

J87	CASH WITH CAMPUS
	Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).
Legal Authority:	M.G.L. c. 15A § 15C; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

J90	OPERATING TRANSFER Operational Services.
Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

J98	REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR PROGRAMMATIC OPERATIONAL SERVICES Authorizations for reimbursements are included in the Service Contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Relevant Supporting Documentation; Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

J99	LATE PENALTY INTEREST Penalty interest for late payments.
Legal Authority:	815 CMR 4.00; M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-IT

OBJECT CLASS KK
PROGRAMMATIC EQUIPMENT PURCHASE

Covered Expenditures
This object class includes expenditures for the procurement (outright purchase) and installation of equipment to support the programmatic functions administered by state departments.

Requirements
All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies (see the CTR Capital Assets: Acquisition, Impairment, and Accounting Policy). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered
See Object Class LL and object codes: N62, N63, U08 and U09 for Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair. For state facility infrastructure equipment, see Object Class NN. For Information Technology (IT) expenses, see Object Class UU.

K02	EDUCATIONAL EQUIPMENT Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. See L02 for TELP lease-purchase; L22 for rental or lease; L42 for maintenance and repair costs. See F17 for educational supplies.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K03	PROGRAMMATIC FACILITY EQUIPMENT Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, physical fitness testing equipment, and modular units. For the initial purchase of equipment during the construction of a facility, see N18. See L03 for TELP lease-purchase; L23 for rental or lease. See N17 for energy savings conservation measures.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K04	MOTORIZED VEHICLE EQUIPMENT Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks, lawn mowers/tractors greater than 90 h.p, and marine vessels. Includes motorized vehicle equipment accessories. See K11 for heavy equipment. See L04 for TELP lease-purchase; L24 for rental or lease; L44 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; M.G.L. c. 30 § 36A
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K05	OFFICE EQUIPMENT For example: calculators, typewriters, postage, FAX machines, etc. For IT hardware, see U07. See L05 for TELP lease-purchase; L25for rental or lease; L45 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K06	PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT Printing, photocopying, duplicating and micrographic equipment; including equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. Includes payments for cash buyouts. See L06 for TELP lease-purchase; L26 for rental or lease; L46 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; 815 CMR 6.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K07	OFFICE FURNISHINGS Furnishings including desks, chairs, floor mats and modular partitions. Chargeback for the Massachusetts Correction Industries (DOC) products available. When practical, preference should be given to items produced by DOC. See L07 for TELP lease-purchase; L27 for rental or lease; L47 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K09	MEDICAL EQUIPMENT For example: X-ray machines, blood gas analyzers, etc. See L09 for TELP lease-purchase; L29 for rental or lease; L49 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K10	LAW ENFORCEMENT AND SECURITY EQUIPMENT For example: firearms, radar, walkie-talkies, breathe analyzers, etc. For ammunition, see F27. See L10 for TELP lease-purchase; L30 for rental or lease; L50 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K11	HEAVY EQUIPMENT For example: front-end loaders, backhoes, bulldozers, cranes, etc. See L11 for TELP lease-purchase; L31 for rental or lease; L51 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K12	TELEVISION BROADCASTING EQUIPMENT High technology equipment used for audio/visual productions for video and other television broadcasting. See L12 for TELP lease-purchase; L32 for rental or lease; L52 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	None

K87	CASH WITH CAMPUS Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).
Legal Authority:	M.G.L. c. 15A § 15C Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

K90	OPERATING TRANSFER – PROGRAMMATIC EQUIPMENT PURCHASE Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).
Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

K99	LATE PENALTY INTEREST Interest penalty for late payments.
Legal Authority:	815 CMR 4.00; M.G.L. c. 7A § 5A; M.G.L. c. 29 §§ 20C, 29C
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-IT

OBJECT CLASS LL

PROGRAMMATIC EQUIPMENT TAX EXEMPT LEASE-PURCHASE (TELP), LEASE AND RENTAL, MAINTENANCE AND REPAIR

Covered Expenditures

This object class includes expenditures for non-Information Technology (IT) and non-facility infrastructure Tax Exempt Lease-Purchases (TELP), Equipment Term Leases and short-term rentals, and equipment maintenance and repair.

Expenditures Not Covered:

This object class does not cover outright purchase of equipment without financing. For this expenditure, see Object Class KK. For facility infrastructure and systems, see Object Class NN. For Information Technology (IT) expenses, see Object Class UU.

Requirements

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies (see the CTR Capital Assets: Acquisition, Impairment, and Accounting Policy). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

The format of this object class differs from other object classes because the object codes are divided into the following three categories:

OBJECT CODES L02 THROUGH L12 – EQUIPMENT LEASE-PURCHASE (TELP) (PURCHASE OF COMMODITY WITH THIRD PARTY FINANCING WITH GOAL OF ULTIMATE OWNERSHIP)

- Department has a definite long term need for the Commodity.
- Commodity is not likely to be quickly outdated by advances in technology, or the durability of the Commodity will provide a long-term useful life.
- Department wants to "own" equipment.
- Department does not have sufficient available funds for outright purchase.
- A&F has approved the use of a TELP.
- Department must commit to ensuring sufficient operating or other non-capital funds are available for TELP payments.
- TELPS paid (in full or in part) with Commonwealth funds (appropriated) MUST use either the Tax-Exempt Financing by Commonwealth TELP, Statewide TELP Contracts or an approved Contractor TELP; Universities, Non-Executive and Exempt departments that plan to use appropriated funds to pay for a TELP MUST use the approved TELP contractors since use of appropriated funds potentially impacts the Commonwealth's bond rating and must be carefully monitored.
- Department builds equity in equipment and title passes to the department at end of Lease-Purchase payments.
- Procuring departments are required to service/maintain equipment. Service/Maintenance contracts should be executed with an appropriate service vendor and recorded on Mosaic as a CT or RPO.
- TELPS require recurring payment mechanism to ensure timely payments (RPO).
- TELPS may not be terminated without prior approval of the Comptroller.

OBJECT CODES L22 THROUGH L32 - EQUIPMENT SHORT TERM RENTAL OR TERM LEASE (SHORT TERM USE OF EQUIPMENT WITHOUT OWNERSHIP.)

Short Term Equipment Use Without Ownership (Less than 6 months) – Rental

- Short Term "use" department does not wish to own.
- Rental payments are usually significantly more than Term Lease or Lease Purchase (TELP) payments.
- Maintenance/insurance is provided by the contractor.
- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental.
- Title and ownership and risk of loss remain with the contractor and will NOT be transferred to the department as part of the Rental.

Long Term Equipment Use Without Ownership (Longer than 6 months) – Term Lease

- Lease gives the department only the "use" of the commodity for a specified period.
- Lease payments are usually less than a rental for the same period of time.
- Procuring departments are usually required to maintain and service the commodity, either as part of the lease payment or under a separate maintenance contract.
- Procuring departments will not build equity in the equipment and will not own or buy out the equipment as an option of the lease.
- Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the lease.
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the department as part of the lease.

A **Term Lease** must be evaluated to determine if it should be categorized as capital or operating. **The key points are as follows:**

- Is there are transfer of ownership at the end of the lease?
- Is there a "bargain purchase option?" In other words, can the asset be purchased at the end of the lease for less than its fair market value at the end of the lease?
- Is the term of the lease GREATER THAN OR EQUAL TO 75% of the asset's **USEFUL LIFE**?
- Is the present value of the lease payments GREATER THAN OR EQUAL TO 90% of the asset's FAIR MARKET VALUE at the time of signing of the contract?

If the answer to **ANY of the above is YES, the lease type is a CAPITAL lease. All others are OPERATING LEASES.**

OBJECT CODES L42 THROUGH–L63 EQUIPMENT MAINTENANCE AND REPAIR (INCLUDES REPLACEMENT PARTS ONLY AS PART OF THE SERVICE AGREEMENT)

Maintenance is day-to-day, recurring repair and upkeep, which maintains an asset in good working condition throughout its estimated useful life.

OBJECT CODES L02 THROUGH L12 – Equipment Lease-Purchase (TELP)

PURCHASE OF COMMODITY WITH THIRD PARTY FINANCING WITH GOAL OF ULTIMATE OWNERSHIP.
SEE OBJECT CLASS LL INTRODUCTION FOR ADDITIONAL INFORMATION.

L02	EDUCATIONAL EQUIPMENT TELP LEASE-PURCHASE Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment. See K02 for outright purchase.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L03	PROGRAMMATIC FACILITY EQUIPMENT TELP LEASE-PURCHASE Items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances, and modular units. See K03 for outright purchase. See N62 for TELP Lease-Purchase of energy savings conservation measures.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L04	MOTORIZED VEHICLE EQUIPMENT TELP LEASE-PURCHASE Motor vehicles, including passenger vehicles, airplanes, helicopters, passenger trucks, lawn mowers/tractors greater than 90 h.p., and marine vessels. Includes motorized vehicle equipment accessories. See K04 for outright purchase; K11 for heavy equipment.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; M.G.L. c. 30 § 36A; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L05	OFFICE EQUIPMENT TELP LEASE-PURCHASE For example: calculators, typewriters, postage, and FAX machines. For IT Hardware equipment, see U07, U08 and U09. See K05 for outright purchase.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L06	PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT TELP LEASE-PURCHASE Printing, photocopying, duplicating and micrographic equipment, includes equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers. See K06 for outright purchase.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L07 OFFICE FURNISHINGS TELP LEASE-PURCHASE

For example: desks, chairs, floor mats and modular partitions. See K07 for outright purchase.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form; TELP approvals and additional TELP Forms
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L09 MEDICAL EQUIPMENT TELP LEASE-PURCHASE

For example: x-ray machines and blood gas analyzers. See K09 for outright purchase.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form; TELP approvals and additional TELP Forms
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L10 LAW ENFORCEMENT AND SECURITY EQUIPMENT TELP LEASE-PURCHASE

For example: firearms, radar, walkie-talkies and breath analyzers. See K10 for outright purchase.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form; TELP approvals and additional TELP Forms
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L11 HEAVY EQUIPMENT TELP LEASE-PURCHASE

For example: front-end loaders, backhoes, bulldozers and cranes. See K11 for outright purchase.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form; TELP approvals and additional TELP Forms
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

L12 TELEVISION BROADCASTING EQUIPMENT TELP LEASE-PURCHASE

High technology equipment used for audio/visual productions for video and other television broadcasting. See K12 for outright purchase.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form; TELP approvals and additional TELP Forms
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

OBJECT CODES L22 THROUGH L32 - EQUIPMENT RENTAL OR LEASE

SHORT-TERM USE OF EQUIPMENT WITHOUT OWNERSHIP.

SEE OBJECT CLASS LL INTRODUCTION FOR ADDITIONAL INFORMATION.

L22 EDUCATIONAL EQUIPMENT RENTAL OR LEASE

Items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L23 PROGRAMMATIC FACILITY EQUIPMENT RENTAL OR LEASE

Items necessary for the operation of programs of a state facility, for example: machinery, instruments, and appliances. For rental or lease of law enforcement and security equipment, see L30. See object code G01 for rental or lease of modular units.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L24 MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE

Motor vehicles, including passenger vehicles, airplanes, helicopters and passenger trucks, lawn mowers/tractors greater than 90 h.p., and marine vessels. Includes motorized vehicle equipment accessories.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; M.G.L. c. 30 § 36A; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L25 OFFICE EQUIPMENT RENTAL OR LEASE

For example: calculators, typewriters and postage machines. For lease or rental of IT hardware, see U09.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L26 PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT RENTAL OR LEASE

Printing, photocopying, duplicating and micrographic equipment, including equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L27	OFFICE FURNISHINGS RENTAL OR LEASE For example: desks, chairs, floor mats and modular partitions.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L29	MEDICAL EQUIPMENT RENTAL OR LEASE For example: x-ray machines and blood gas analyzers.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L30	LAW ENFORCEMENT AND SECURITY EQUIPMENT RENTAL OR LEASE For example: firearms, radar, walkie-talkies and breath analyzers.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L31	HEAVY EQUIPMENT RENTAL OR LEASE For example: front-end loaders, backhoes, bulldozers and cranes.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

L32	TELEVISION BROADCASTING EQUIPMENT RENTAL OR LEASE High technology equipment used for audio/visual productions for video and other television broadcasting.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

OBJECT CODES L42 THROUGH L63: EQUIPMENT MAINTENANCE AND REPAIR

INCLUDES REPLACEMENT PARTS ONLY AS PART OF THE SERVICE AGREEMENT.
SEE OBJECT CLASS LL INTRODUCTION FOR ADDITIONAL INFORMATION.

L42 EDUCATIONAL EQUIPMENT MAINTENANCE AND REPAIR

Maintenance of items necessary for instructional use in a teaching setting, for example: microscopes, overhead projectors, tape recorders and lab equipment.

Legal Authority:	M.G.L. c. 30 §§ 51-52; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L44 MOTORIZED VEHICLE EQUIPMENT MAINTENANCE AND REPAIR

Maintenance of motor vehicles, including passenger vehicles, airplanes, helicopters and passenger trucks, lawn mowers/tractors greater than 90 h.p., and marine vessels.

Legal Authority:	M.G.L. c. 30 § 36A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L45 OFFICE EQUIPMENT MAINTENANCE AND REPAIR

Maintenance of calculators, typewriters, postage, FAX machines, etc. For IT equipment maintenance and repair, see U10.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L46 PRINTING, PHOTOCOPYING, AND MICROGRAPHICS EQUIPMENT MAINTENANCE AND REPAIR

Maintenance of printing, photocopying, duplicating and micrographic equipment, includes maintenance of equipment for the microproduction of source documents or electronic data and microfilm/microfiche readers and printers.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L47 OFFICE FURNISHINGS MAINTENANCE AND REPAIR

Maintenance of desks, chairs, floor mats, modular partitions, etc.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L49 MEDICAL EQUIPMENT MAINTENANCE AND REPAIR

Maintenance of x-ray machines, blood gas analyzers, etc.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L50 LAW ENFORCEMENT AND SECURITY EQUIPMENT MAINTENANCE AND REPAIR

Maintenance of firearms, radar, walkie-talkies, breathe analyzers, etc.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L51 HEAVY EQUIPMENT MAINTENANCE AND REPAIR

Maintenance of front-end loaders, backhoes, bulldozers and cranes, etc.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L52 TELEVISION BROADCASTING EQUIPMENT MAINTENANCE AND REPAIR

High technology equipment used for audio/visual productions for video and other television broadcasting.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 80l CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L63 PROGRAMMATIC EQUIPMENT MAINTENANCE AND REPAIR

Maintenance and repair for items necessary for the operation of programs of a state facility, for example: machinery, instruments, appliances and modular units. For security equipment maintenance and repair, see L50. For maintenance of building infrastructure and systems, such as elevators and HVAC systems and controls, see N50.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

L87	CASH WITH CAMPUS Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).
Legal Authority:	M.G.L. c. 15A § 15C; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

L90	OPERATING TRANSFER Equipment TELP Lease-Purchase, Lease and Rental, Maintenance and Repair.
Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

L99	LATE PENALTY INTEREST Interest penalty for late payments.
Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS MM

PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS

Covered Expenditures

This object class includes expenditures for client services including, but not limited to, social, special educational, health, medical, mental health, rehabilitative, and elder programs and services to clients, residents, and students. This object class is divided into object codes based upon who provides the client services (individuals or corporations) and whether or not the services are part of a Purchased Program of Client Services (POS) under M.G.L. c. 29 § 29B.

POS – PURCHASE OF SERVICE PROGRAMS

Purchased Program of Client Services under M.G.L. c. 29 § 29B.

- Purchased Service Programs provided by organizations or Commonwealth departments (see object codes M03 and MM3);
- Purchased Service Programs providing direct services to clients, such as client transportation, designed to support and enhance the delivery of other direct client services, and indirect or ancillary services which enhance, or supplement purchased client human and social services such as contractor staff training (see object code M04).
- Human and Social Services Program Equipment (see object code M11).

NON-POS PROGRAM SERVICES

Services not part of a Purchased Program of Client Services and not covered under M.G.L. c. 29 § 29B.

- Ongoing care to residents, patients and clients rendered by individuals other than state employees of the procuring department (see object codes M01 and MM1).
- Client services rendered by individuals employed by incorporated entities such as agencies providing respite workers and medical group practices (see object codes MIM and M2M).
- Reimbursements to clients or to individuals for expenses incurred on behalf of clients (see object codes M02 and MM2); tuition and educational fees (see object code M07).
- Non-Human Service – Cooperative Funding Contracts (see object code M10).
- Reimbursement for Travel and Other Expenses for Individuals (see object code M98).

Requirements

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered

State employees may not be reimbursed through this object class. This object class does not include "Grants" or "Subsidies", see Object Class PP, or Entitlement Programs, see Object Class RR.

M01	**NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS** Non-medical or non-health care related services rendered by individuals who provide client services either directly or on behalf of a client. Individual contractors are not employed by an organization but have direct contracts and receive direct payments from the department. Includes non-credentialed care providers such as: peer counselors and respite workers, as well as individuals belonging to a recognized human service profession such as: social workers, teachers, interpreters or translators including American Sign Language Interpreters (ASL) and Communication Access Real-Time Translation (CART) services. For non-medical or non-health related services by an individual employed by an organization, with the contract and payments made with/to the organization, see M1M.
Legal Authority:	Authorizing Legislation; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

MM1	**MEDICAL OR HEALTH CARE RELATED INDIVIDUAL SERVICES RENDERED EITHER DIRECTLY TO, OR ON BEHALF OF, A CLIENT BY INDIVIDUALS** Services rendered by individuals, who provide medical or health care related services to clients. Includes physicians, nurses, psychiatrists and other health care professionals. Individual Contractors are not employed by an organization but have direct contracts and receive direct payments from the department. For medical or health related services rendered by an individual employed by an organization, with the contract and payments made with/to the organization, see M2M.
Legal Authority:	Authorizing Legislation; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC, Medical and Health Care Payments

M1M	**NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS** Non-medical or non-health care related individual services rendered either directly to or on behalf of a client, or either directly to or on behalf of a person(s) (adult, child and or family) before or involved in the justice system, or to the court by individuals who are employed by an organization. A department contracts with and makes payments to the organization that assigns or refers individual service providers to provide requested services (e.g., services to the adult and juvenile trial courts, the personal care attendants, social workers, teachers, interpreters, translators or direct care relief services furnished by a temporary employment or referral agency to a state hospital). For non-medical services rendered by an individual contractor, not employed by or through an organization, see M01. For POS non-medical and non-health program services, see M03.
Legal Authority:	Authorizing Legislation; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

M02 REIMBURSEMENTS

Reimbursement to clients or to individuals for expenses incurred on behalf of clients. Includes foster family stipends, adoption subsidies, guardian's ad litem, volunteers and reimbursement for expenses incurred while receiving services.

Legal Authority:	Authorizing Legislation
Oversight Department:	A&F, CTR
Agreement Type:	Memorandum of Understanding, Receipt
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	None

MM2 TAX REPORTABLE REIMBURSEMENTS

Reimbursements to volunteers based on stipend levels.

Legal Authority:	Authorizing Legislation
Oversight Department:	A&F, CTR
Agreement Type:	Memorandum of Understanding
Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

M2M MEDICAL OR HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS

Medical or health care related individual services rendered either directly to or on behalf of a client by individuals who are employed by an organization. A department contracts with and makes payments to the organization that assigns or refers medical professionals to provide requested services (e.g., physicians, nurses, psychiatrists, physical therapists and other health care professionals furnished by a medical referral agency or medical group practice to a state hospital). For services rendered by an individual contractor, not employed by or through an organization, see MM1. For POS program services, see MM3.

Legal Authority:	Authorizing Legislation; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC, Medical and Health Care Payments

M03	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS – NON-MEDICAL: SUB-RECIPIENT Payments pursuant to contracts with organizations to purchase specified social services or programs (excluding medical and health care, see MM3) on behalf of specifically identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity. Limited to services with no health care components. Includes payments to "Chapter 71B" approved private schools rendering special educational services. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).
Legal Authority:	Authorizing Legislation; M.G.L. c. 29 § 29B; st. 1993 c. 110, S. 274 as amended; M.G.L. c. 7 § 22; 801CMR 21.00; 808 CMR 1.00; 815 CMR 3.00; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	A&F, OSD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Sub-Recipient:	Utilized for Federal reporting
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

MM3	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS – MEDICAL OR HEALTH CARE RELATED: SUB-RECIPIENT Payments pursuant to contracts with organizations to purchase social services or programs with medical or health care related components on behalf of specially identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).
Legal Authority:	Authorizing Legislation; M.G.L. c. 29 § 29B; st. 1993 c. 110, S. 274 as amended; M.G.L. c. 7 § 22; 801 CMR 21.00; 808 CMR 1.00; 815 CMR 3.00; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	A&F, OSD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC, Medical and Health Care Payments

M3M	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS – NON-MEDICAL Payments ***issued using federal funds determined to be for vendor services*** pursuant to contracts with organizations to purchase specified social services or programs (excluding medical and health care, see MM3) on behalf of specifically identified clients or a specific target group. Includes services rendered by an individual with payment to a corporate entity. Limited to services with no health care components. Federal funds are reported as vendor services, not sub-recipient. All other funds and sub recipient payments – use M03.
Legal Authority:	Authorizing Legislation; M.G.L. c. 29 § 29B; st. 1993 c. 110, S. 274 as amended; M.G.L. c. 7 § 22; 801 CMR 21.00; 808 CMR 1.00; 815 CMR 3.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Commonwealth Terms and Conditions for Human and Social Services/Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

M04	SERVICES PURCHASES IN SUPPORT OF HUMAN AND SOCIAL SERVICES FOR CLIENTS Payments pursuant to contracts with organizations for direct services to clients designed to support and enhance the delivery of other direct client services (e.g., client transportation) or indirect/ancillary services which enhance, complement or supplement purchased client services (e.g., purchased contractor staff training or public information and referral programs). No individuals may be classified under this object code.
Legal Authority:	Authorizing Legislation; M.G.L. c. 29 § 29B; st. 1993 c. 110, S. 274, as amended; M.G.L. c. 7 § 22; 801 CMR 21.00; 815 CMR 3.00.
Oversight Department:	A&F, OSD, EHS, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

M07	TUITION AND EDUCATIONAL FEES Tuition, dormitory, board, incidental fees, and educational supplies paid to enroll clients in an established curriculum of elementary, secondary, post-secondary, graduate, or vocational instruction at an accredited educational institution. Excludes payments to "Chapter 71B" approved private schools rendering special educational services, see M03, MM3. **Comments:** Compensation is determined by the tuition and fee schedule of each educational institution.
Legal Authority:	Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Invoice Statement, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

M10	NON-HUMAN SERVICE – COOPERATIVE FUNDING CONTRACTS Payments for collective purchasing contracts and other cooperative funding contracts for Non-Human and Social Services and programs. For procurement and contracts for research, including research performed by private Higher Educational institutions, see Object Class HH. For grants or subsidies, see Object Class PP.
Legal Authority:	Authorizing Legislation; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

M11 HUMAN AND SOCIAL SERVICES PROGRAM EQUIPMENT

Expenditures for the purchase of Commonwealth owned equipment and furnishings necessary for the operation of Human and Social Service Programs; equipment and/or furnishings for use in programs operated by Commonwealth vendors and procured under M03, MM3, and M04. Equipment and/or furnishings eligible for purchase under this object code must be movable and have an acquisition cost exceeding $500 and a useful life of more than one year. For example, equipment and/or furnishings purchased under this object code may include appliances, workshop production machinery, office files, desks, copiers and residential furnishings. Title to the equipment and/or furnishings vests with the Commonwealth. The department and the contractor are responsible for the inventory of the equipment and/or furnishings. The contractor is responsible for the return of the equipment to the department or transfer to another contractor upon termination of the contractor's contract pursuant to 808 CMR 1.04(5).

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 29 § 29B; st.1993 c. 110, s.274 as amended; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

M75 ADVANCES PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS

Used to encumber advances in the MM Object Class.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Agreement Type:	Relevant Supporting Documentation
Oversight Department:	TRE, HRD, CTR
Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

M78 PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS: SUB-RECIPIENT

Encumbrance and payment activity involving sub-recipients of federal funds. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	A&F, HRD, OSD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC, Medical and Health Care Payments

M87 CASH WITH CAMPUS

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

M90 OPERATING TRANSFER

Purchased Client Human Services and Social Services, and Non-Human Service Programs.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

M98 REIMBURSEMENT FOR TRAVEL AND OTHER EXPENSES FOR INDIVIDUALS PAID FROM M01 OR MM1

Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority:	M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Relevant Supporting Documentation, Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

M99 LATE PENALTY INTEREST

Penalty interest for late payments.

Legal Authority:	815 CMR 4.00; M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS NN

HORIZONTAL AND VERTICAL CONSTRUCTION, IMPROVEMENTS, MAINTENANCE AND REPAIR COSTS AND LAND ACQUISITION

Covered Expenditures

This object class includes expenditures for the construction, reconstruction, installation, demolition, maintenance or repair of any building (vertical structures). The Division of Capital Asset Management and Maintenance DCAM/(DCP) oversees vertical structure construction, improvement, major maintenance and repair of fixed building systems and structures, land acquisition and related costs. This object class also includes expenditures for the construction, reconstruction, alteration, maintenance, remodeling or repair of any Horizontal/Lateral structures such as highways, roads, bikeways, sidewalks, airport runways, waterways, railroads, bridges, tunnels, and dams. The Massachusetts Department of Transportation (DOT) oversee most Horizontal/Lateral structure construction, improvements, maintenance, land acquisition and related costs and services. Costs and services related to this work include planning, survey, engineering, design, project management, purchase of rights of way, environmental studies and permitting, utility relocation, drilling services, and any other services necessary to complete the work, excluding those expenditures specifically identified elsewhere in this Handbook. Examples of major building construction projects are an addition, alteration, betterment or structural change to an asset, which results in its greater durability or extended useful life or to comply with current code regulations. Non-major facility infrastructure maintenance and repair of state buildings is overseen by the occupying department and includes day-to-day, routine and/or recurring repair and upkeep activities to keep an asset in good working condition throughout its estimated useful life or minor, non-recurring repair and upkeep that is needed to keep assets in good working condition. See Object Class LL for rules regarding lease, rent or TELP expenses. The use of the term “persons” includes firms as well as individuals.

Expenditures Not Covered

Purchase, lease, rental, maintenance and repair of equipment used in facility programs. For those, see Object Classes: FF, KK and LL. Formula-based local aid expenditures for road and bridge projects shall be coded as Object Class PP specifically object code P01 (Use restricted to DOT).

Requirements

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition, for goods and services contracts:

- Executive departments “Level III” must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- All Departments must comply with the Operational Services Division (OSD) Tax-Exempt Lease Purchase Financing Handbook COMMBUYS. (Search for “PRF17” under Contracts. The TELP Handbook is under “Terms/Forms”);
- Non-Executive departments “Level II” must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments “Level I” must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

EQUIPMENT LEASE-PURCHASE (TELP) (PURCHASE OF COMMODITY WITH THIRD PARTY FINANCING WITH GOAL OF ULTIMATE OWNERSHIP).

- Department has a definite long term need for the Commodity.
- Commodity is not likely to be quickly outdated by advances in technology, or the durability of the Commodity will provide a long-term useful life.
- Department wants to “own” equipment.

- Department does not have sufficient available funds for outright purchase.
- A&F has approved the use of a TELP.
- Department must commit to ensuring sufficient operating or other non-capital funds are available for TELP payments.
- TELPS paid (in full or in part) with Commonwealth funds (appropriated) MUST use either the Tax-Exempt Financing by Commonwealth TELP, Statewide TELP Contracts or an approved Contractor TELP; Universities, Non-Executive and Exempt departments that plan to use appropriated funds to pay for a TELP MUST use the approved TELP contractors since use of appropriated funds potentially impacts the Commonwealth's bond rating and must be carefully monitored.
- Department builds equity in equipment and title passes to the department at end of Lease-Purchase payments.
- Procuring departments are required to service/maintain equipment. Service/Maintenance contracts should be executed with an appropriate service vendor and recorded on Mosaic as a CT or RPO.
- TELPS require recurring payment (RPO) mechanism to ensure timely payments.
- TELPS may not be terminated without prior approval of the Comptroller.

EQUIPMENT SHORT TERM RENTAL OR TERM LEASE (SHORT TERM USE OF EQUIPMENT WITHOUT OWNERSHIP).

Short Term Equipment Use Without Ownership (Less than 6 months) – Rental

- Short Term "use" Department does not wish to own.
- Rental payments are usually significantly more than Term Lease or Lease Purchase (TELP) payments.
- Maintenance/insurance is provided by the contractor.
- Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental.
- Title and ownership and risk of loss remain with the contractor and will NOT be transferred to the department as part of the Rental.

Long Term Equipment Use Without Ownership (Longer than 6 months) – Term Lease

- Lease gives the department only the "use" of the Commodity for a specified period.
- Lease payments are usually less than a rental for the same period of time.
- Procuring departments are usually required to maintain and service the Commodity, either as part of the Lease payment or under a separate maintenance Contract.
- Procuring departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Lease.
- Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the Lease.
- Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the department as part of the Lease.

A **Term Lease** must be evaluated to determine if it should be categorized as capital or operating**. The key points are as follows:**

- Is there are transfer of ownership at the end of the lease?
- Is there a "bargain purchase option?" In other words, can the asset be purchased at the end of the lease for less than its fair market value at the end of the lease?
- Is the term of the lease GREATER THAN OR EQUAL TO 75% of the asset's **USEFUL LIFE**?
- Is the present value of the lease payments GREATER THAN OR EQUAL TO 90% of the asset's FAIR MARKET VALUE at the time of signing of the contract?

If the answer to **ANY of the above is YES, the lease type is a CAPITAL lease. All others are OPERATING LEASES.**

NN1	ENGINERRING, RESEARCH, AND SCIENTIFIC SERVICES
	Persons who provide engineering, research and scientific services including but not limited to design and planning for construction projects, architects, persons who advise/make decisions regarding plans, specifications and materials on construction projects including engineers, resident engineers and project managers; researchers and persons who provide research and development or analysis of data or other information and materials based upon specifications provided by a department. See CC for contract employee consultants. See HH2 or HH4 for non-construction projects.

Legal Authority:	M.G.L. c. 7C §§ 44-57 (designer section law) formerly M.G.L. c. 7 §§ 38A½-N; M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; M.G.L. c. 7C § 58; 801 CMR 21.00; 720 CMR 5.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	DCAM Standard Contract for Final Design and Contract Administrative Services; Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N02	ARTISTS
	Persons who create works of art for construction projects.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N03	ATTORNEYS/LEGAL SERVICES
	Persons who represent the state in legal matters on construction projects, or who provide any legal services related to a construction project, even if project is paid under a separate object code. For non-construction related legal services, see H09. All Commonwealth departments are required to obtain prior written review by the Office of the Attorney General (AGO) for any legal services performed for the department under a contract. The AGO review of legal services contracts is limited to determining that any attorney/firm hired by a department is a member of the Massachusetts Bar (or out of state bar) in good standing, has no apparent conflicts of interests, and if providing litigation services, will appear in court on behalf of the Commonwealth only after his/her appointment as a Special Assistant Attorney General (SAAG) by the AGO. The Attorney General Review Form for Attorneys Providing Legal Services form must be completed and mailed (with required attachments) to the AGO for any new legal services contract, and for any significant amendment to the scope of services under an existing contract, PRIOR to the start of performance or change in performance. See: Attorney General Policy for Prior Review of Attorneys. Attorneys hired by Executive departments are also required to obtain prior approval of the Governor's Chief Legal Counsel prior to posting or hire.

Legal Authority:	M.G.L. c. 12 § 3; M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52, 65; 801 CMR 21.00
Oversight Department:	A&F, AGO, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N04 APPRAISERS

Persons who set the value of a piece of land or other real property interests. See HH1 for land appraisals not associated with construction projects and JJ2 for non-land related appraisals of goods and/or services.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N05 CONSTRUCTION MANAGEMENT

Persons who oversee the development and progress of specific construction projects. Includes property management during period of construction. For non-construction property management, see N51.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, DCP, HRD, OSD, CTR
Agreement Type:	DCP CM-1 Construction Management Contract; Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N06 COST ESTIMATORS

Persons who estimate the actual cost of a project.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N11 CONSTURCTION BONUS

Payments in excess of the construction fee for projects, which meet criteria, specified in the contract and which exceed the minimum contract standards.

Legal Authority:	M.G.L. c. 81; M.G.L. c. 30 §§ 39A-39R; M.G.L. c. 149 § 44A-44J
Oversight Department:	A&F, DCP, CTR
Agreement Type:	Construction Contract, Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N12 TESTING FIRMS

Firms that test concrete, soil or other items associated with a construction project.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; M.G.L. c. 7C § 58; 801 CMR 21.00; 720 CMR 5.00
Oversight Department:	A&F, DCP, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N13	HIGHWAY HORIZONTAL/LATERAL STURCTURE PLANNING AND ENGINEERING Costs associated with survey work, open space planning, transportation and transportation-related planning, environmental studies, title examinations, preliminary engineering and construction-phase engineering on highways, bridges, tunnels, bikeways, sidewalks, and other horizontal structures. Includes expert witnesses who prepare documents for court appearances.
Legal Authority:	M.G.L. c. 29 §§ 9G, 29A; M.G.L. c. 140B, §§ 9-10; M.G.L. c. 81; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; M.G.L. c. 7C § 58; 801 CMR 21.00; 720 CMR 5.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N14	HAZARDOUS WASTE REMOVAL SERVICES Costs associated with the assessment, disposal and/or removal of hazardous waste during a construction project. This includes costs associated with the planning and design of hazardous waste services. For non-hazardous waste removal, see N73. For non-construction-related hazardous waste removal, see N72.
Legal Authority:	M.G.L. c. 21A-21I; M.G.L. c. 81; M.G.L. c. 16 § 18; M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N15	MAJOR NEW BUILDING/VERTICAL STURCTURE CONSTURCTION Costs associated with general contractors and vertical construction for new buildings. Vertical construction projects over $100,000 involving structural or mechanical work are regulated, controlled and supervised by the Division of Capital Asset Management and Maintenance DCAM/(DCP) as defined by c. 579 Acts of 1980 as codified in M.G.L. c. 7, where applicable. Use is restricted to DCP and those departments delegated by DCP. For major facility infrastructure repairs, see N17. For day-to-day facility infrastructure or system maintenance, see N50. For property management, see N51.
Legal Authority:	M.G.L. c. 149 §§ 44A-44J; M.G.L. c. 30 § 39M
Oversight Department:	A&F, DCP, CTR
Agreement Type:	Standard Vertical Construction Contract
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N16	MAJOR CONSTUCTION, MAJOR RENOVATION, BUILDING ALTERNATION, AND LAND IMPROVEMENTS Improvements of state land; improvements to buildings including work required to restore or modernize a building that results in greater durability or extended useful life. Vertical construction projects over $100,000 involving structural or mechanical work are regulated, controlled and supervised by the Division of Capital Asset Management and Maintenance DCAM/(DCP) unless delegated to the department by DCP. For major facility infrastructure repairs, see N17. For day-to-day facility infrastructure or system maintenance, see N50. For property management, see N51. For state parks, roads and recreation facilities see N41 and N74.
Legal Authority:	M.G.L. c. 30 §§ 39A-39R; M.G.L. c. 149 § 44A-44J
Oversight Department:	A&F, DCP, CTR
Agreement Type:	Standard Vertical Construction Contract
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N17 MAJOR BUILDING MAINTENANCE AND LAND IMPROVEMENTS

Projects to repair/replace large, fixed equipment such as replacement of HVAC system; elevator replacement; large-scale roof replacement; replacing a building façade; installation of energy conservation equipment and controls system upgrades to restore or modernize a building, extending its useful life. To adapt a building or a system to meet new codes and/or uses; usually involves a comprehensive project including systems and equipment and an expected useful life of several years. For major improvements and maintenance of land; improvements to buildings including heating, air conditioning, ventilation and cooling systems, including energy conservation equipment; work that result in allowing a facility to meet its expected useful life, to restore systems to their intended function or to comply with code requirements. Vertical construction projects over $100,000 involving structural or mechanical work are regulated, controlled and supervised by the Division of Capital Asset Management and Maintenance DCAM/(DCP) unless delegated to the department by DCP. For Non-Major Infrastructure maintenance and repair, see N50; property management, see N51; See N60 for lawn and grounds equipment maintenance and repair costs. N61 for outright purchase of lawn and grounds equipment for TELP-financed facility infrastructure equipment and work, see N62. For lease and rental of maintenance, repair and grounds equipment see N63.

Legal Authority:	M.G.L. c. 30 §§ 39A-39R; M.G.L. c. 149 § 44A-44J; M.G.L. c. 25A § 11C
Oversight Department:	A&F, DCP, CTR
Agreement Type:	Standard Vertical Construction Contract, Energy Services Agreement
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N18 INITIAL FURNISHINGS AND EQUIPMENT PURCHASES

Purchase of furnishings and equipment related to construction, renovations, or improvements.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

N19 LAND ACQUISITION AND EMINENT DOMAIN

Acquisition of land and related expenditures, including eminent domain costs and real estate taxes. For relocation costs, see N30. For attorneys and appraisers, see N03 and N04. For interest on eminent domain payments, see N96.

Legal Authority:	M.G.L. c. 79; M.G.L. c. 81 § 7; M.G.L. c. 159 § 60; Authorizing Legislation
Oversight Department:	A&F, DCP, DOT, CTR
Agreement Type:	Deed; Eminent Domain Order; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC; GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-S

N20 LEGISLATIVELY MANDATED PURCHASES OTHER THAN LAND

Purchases specifically mandated by the legislature or courts.

Legal Authority:	Authorizing Legislation; Court Order; M.G.L. c. 29 § 9G
Oversight Department:	A&F, CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N21	HIGHWAY HORIZONTAL/LATERAL CONSTRUCTION Costs associated with the construction, rehabilitation and structural repair of highways, bridges, tunnels bikeways, sidewalks, environmental remediation projects, such as: grading replacement and other horizontal structures. See N22 if the work is more closely associated with routine day-to-day maintenance activities. See N23 if materials only are purchased.
Legal Authority:	M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29 § 9G; M.G.L. c. 140B § 10; M.G.L. c. 30 § 39M; M.G.L. c. 149A; M.G.L. c. 7C § 58; 720 CMR 5.00
Oversight Department:	DOT, ENV, A&F, CTR
Agreement Type:	Construction Contract
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N22	HIGHWAY HORIZONTAL/LATERAL MAINTENANCE AND IMPROVEMENTS Costs associated with routine day-to-day maintenance and non-structural improvements to bridges, highways, tunnels, bikeways, sidewalks and other horizontal structures. This work includes grass mowing, tree trimming, general landscaping, pavement patching, litter removal, catch basin cleaning, highway line painting, bridge painting, bridge and tunnel cleaning, street sweeping, minor bridge repairs, etc. See N21 if the work is included as part of the initial construction or rehabilitation activities. See N23 if materials only are purchased for department use.
Legal Authority:	M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29 § 9G; M.G.L. c. 140B § 10; M.G.L. c. 30 § 39M
Oversight Department:	DOT, ENV, A&F, CTR
Agreement Type:	Construction Contract; Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N23	HIGHWAY HORIZONTAL/LATERAL MAINTENANCE MATERIALS Costs of materials used to maintain highways, e.g., sand, salt, patch, etc.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 § 39M, §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

N24	RAILROADS Purchase of railroad land, rights of way and ties in conjunction with capital projects.
Legal Authority:	M.G.L. c. 161C; M.G.L. c. 79 § 1
Oversight Department:	DOT, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-S

N25 RAILROADS: EASEMENTS AND INTERESTS IN LAND AND RIGHT OF WAY

Includes payments for temporary or permanent use of property for construction of bridges, highways and railroad rights of way.

Legal Authority:	M.G.L. c. 161C; M.G.L. c. 79 § 1
Oversight Department:	DOT, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-S

N26 MANAGEMENT OF COMMONWEALTH OWNED RAILROAD RIGHT OF WAY

Expenditures for dispatching, maintenance of way, track structures and signals, procedures training, trackage charges and other related expenses pursuant to an agreement to operate train services.

Legal Authority:	M.G.L. c. 161C
Oversight Department:	DOT, CTR
Agreement Type:	Relevant Supporting Documentation, Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N27 TRANSPORTATION OPERATING AGREEMENTS

Transportation of passengers and freight by railroad, bus, boat and plane. For direct client transportation services, see M04.

Legal Authority:	M.G.L. c. 161C; Authorizing Legislation
Oversight Department:	DOT, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N28 DRILLING CONTRACTS

Cost of drilling associated with preliminary engineering projects.

Legal Authority:	M.G.L. c. 81
Oversight Department:	DOT, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N30 RELOCATION COSTS FOR LAND TAKING

This includes moving expenses-residential (fixed), moving expenses (actual), moving expenses-residential (actual), moving expenses-business, payments in lieu of actual business moving expenses, replacement housing payment-tenants and certain others, contract payments to local public agencies, and last resort housing-preliminary and last resort housing-final.

Legal Authority:	M.G.L. c. 79A; Federal Register, Vol. 5 No. 40, March 2, 1989, Section 24.208
Oversight Department:	A&F, DCP, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

N41	STATE PARK AND RECREATION FACILITIES CONSTRUCTION Cost associated with the construction, rehabilitation and structural maintenance of state parks and roads, boardwalks, dams, beaches, paved bike and pedestrian trails, recreational projects (such as pools), sewer systems, seawall fishing and boat piers, etc.
Legal Authority:	M.G.L. c. 81; M.G.L. c. 161C: M.G.L. c 29 § 9G; M.G.L. 140B § 10; M.G.L. c.30 § 39M
Oversight Department:	DOT, ENV, A&F, CTR
Agreement Type:	Construction Contract; Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N50	NON-MAJOR FACILITY INFRASTUCTURE MAINTENANCE AND REPAIR For non-major improvements and maintenance of land, work that is done to return building systems or equipment to service to reach the originally anticipated life, to achieve the originally intended function or to comply with code requirements. Includes repairs required after a failure or to make building systems or equipment operation more efficient. This repair or maintenance work is low in cost to correct and ***does not*** include activities to expand the capacity of the building or otherwise upgrade the asset to serve needs greater than or different from those originally intended. Includes preventive maintenance activities to maximize the reliability, performance and lifecycle of buildings, systems and equipment. These projects are controlled and supervised by the operating agency. Generally, repairs to fixed equipment or replacement of a component thereof. Replacement of a component of an HVAC system (e.g., air handling unit, boiler, water heater, etc.); cleaning, adjustment, lubrication and/or selective parts replacements of building systems and equipment components. Roof patching, painting service calls to repair fixed equipment (e.g., an elevator). Includes replacement floor coverings; improvements to buildings including management maintenance systems. Includes the purchase of equipment necessary to the functioning of a facility. Also includes services performed, for example: plumbers, electricians, carpenters, locksmiths, etc.: For major facility infrastructure maintenance and improvements, seeN17. For property management, see N51. See N60 for lawn and grounds equipment maintenance and repair costs; N61 for outright purchase of lawn and grounds equipment. For TELP-financed facility infrastructure equipment and work, see N62. For facility infrastructure maintenance and repair equipment rentals or leases see L63.
Legal Authority:	M.G.L. c. 30 §§ 39A-39R, 51-52; M.G.L. c. 149 § 44A-44J; M.G.L. c. 7 § 22; M.G.L. c.141, 142, 143, 146; 801 CMR 21.00
Oversight Department:	A&F, DCP, CTR, OSD
Agreement Type:	Construction Contract, Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N51	PROPERTY MANAGEMENT Persons responsible for providing comprehensive management, maintenance, improvements, and tenant services of Commonwealth property. For solely construction related building projects, see N16 and/or N17.
Legal Authority:	M.G.L. c. 149; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR, DCP
Agreement Type:	Standard Contract Form, Construction Contract
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N52	FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR TOOLS AND SUPPLIES For example: hardware, plumbing, electrical supplies, small tools, grounds keeping tools, filters, boiler treatment chemicals, etc.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR, DCP
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

N60	LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR For example: compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 90 h.p, shredders and chippers, trimmers, tillers.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 80l CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
***Incidental Purchase*:**	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N61	LAWN AND GROUNDS EQUIPMENT For outright purchase of equipment such as: compact tractors, snow throwers, chainsaws, leaf blowers, lawn mowers up to 90 h.p., shredders and chippers, trimmers, tillers. N60 for lawn and grounds equipment maintenance and repair costs. See N62 for TELP equipment lease-purchase; N63 for equipment rental or lease.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

N62	TELP LEASE PURCHASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS TELP lease purchase of items necessary for the maintenance of a state facility to allow a building to meet its expected useful life or to restore a facility to a condition to enable it to meet the purposes for which it was originally intended, for example: energy conservation equipment. Also includes compact tractors, snow throwers, chain saws, and leaf blowers, lawn mowers up to 90 h.p., shredders and chippers, trimmers, tillers. See N50 for purchases for non-major facility infrastructure maintenance and repair: N60 for lawn and grounds equipment maintenance and repair costs; N61 for outright purchase of lawn and grounds equipment; N63 for lease or rental. TELP purchases must comply with TELP rules listed at beginning of object class.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form; TELP approvals and additional TELP Forms
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

N63 — RENTAL OR RELEASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS EQUIPMENT

Items necessary for the maintenance of a state facility, for example: temporary heating or cooling systems. For rental or lease of law enforcement and security equipment, see L30. See G01 for rental or lease of modular units. Also includes, compact tractors, snow throwers, chain saws, leaf blowers, lawn mowers up to 90 h.p., shredders and chippers, trimmers, tillers. See N50 for purchases for non-major facility infrastructure maintenance and repair: N61 for outright purchase of lawn and grounds equipment. N60 for lawn and grounds equipment maintenance and repair costs; N62 for TELP lease purchase of maintenance, lawn and grounds equipment.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

N64 — GARDEN EXPENSES, TOOLS, AND SUPPLIES

Items used in connection with gardening operations, for example: fertilizers, pesticides, tree seedlings, grounds keeping tools, etc. For programmatic equipment, repairs and repair parts, see Object Classes KK or LL.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

N70 — CLEANERS/JANITORS

Services to clean or maintain offices or properties.

Legal Authority:	M.G.L. c. 149 § 27H; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N71 — EXTERMINATORS/INTEGRATED PEST MANAGEMENT

Persons who provide pest control services to eliminate or protect against health, safety and property damage risks caused by insects, rodents, birds, reptiles or other animals.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; M.G.L. c.132 § 11; M.G.L. c.128, M.G.L. c. 129
Oversight Department:	A&F, OSD, ENV, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N72	HAZARDOUS WASTE REMOVAL SERVICES Costs associated with the assessment, disposal and/or removal of hazardous waste not related to a construction project. This includes costs associated with the planning and designing of hazardous waste services. Also includes medical waste. For non-hazardous waste removal, see N73. For construction-related hazardous waste removal, see N14.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; M.G.L. c. 21E
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N73	NON-HAZARDOUS WASTE REMOVAL SERVICES Persons who remove and dispose of non-hazardous waste. For non-construction related hazardous waste removal, see N72. Also includes transaction-destruction services. For Medical Waste, see N72.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; M.G.L. c. 16 § 18 et.seq; 21C
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N74	SNOW REMOVAL AND GROUNDSKEEPING SERVICES FOR BUILDINGS AND PARKS Snow removal, park maintenance, recreational grounds and sidewalks and perform other related duties. For state park and facility construction and repairs, see N41. For the state highway snow removal programs, see N80. See F23 for departments authorized to provide grounds keeping services. See HH2 for landscape designers. For any projects triggering M.G.L. c. 30 § 39M see N41.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N78	HORIZONTAL AND VERTICAL CONSTRUCTION, IMPROVEMENTS, MAINTENANCE AND REPAIR COSTS, AND LAND ACQUISITION: SUB-RECIPIENT Encumbrance and payment activity involving sub-recipients of federal funds. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).
Legal Authority:	M.G.L. c. 29 §§ 9G, 29A; M.G.L. c. 140B §§ 9-10; M.G.L. c. 81; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; M.G.L. c. 30 §§ 39A-39R; M.G.L. c. 149 § 44A-44J; M.G.L. c. 25A § 11C; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	A&F, HRD, OSD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

N80	SNOW AND ICE HIRED EQUIPMENT AND REMOVAL Costs associated with snow and ice hired equipment and snow removal programs for state roads snow removal programs.
Legal Authority:	M.G.L. c. 81; M.G.L. c. 161C; M.G.L. c. 29 § 9G; M.G.L. c. 140B § 10; M.G.L. c. 30 § 39M
Oversight Department:	DOT, ENV, A&F, CTR
Agreement Type:	Construction Contract; Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

N87	CASH WITH CAMPUS Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).
Legal Authority:	M.G.L. c. 15A § 15C; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

N90	OPERATING TRANSFER Construction and improvements of buildings and maintenance of infrastructure and land acquisition.
Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

N90	HORIZONTAL AND VERTICAL CONSTRUCTION RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT AND ATTORNEY JOINT PAYEES OR ATTORNEY SOLE PAYEE No payments may be made using this object code without prior approval of CTR's Legal Unit of claim and use of object code. Payments under this object code include non-employment related settlements, court or administrative judgments resulting in damage payments which are tax reportable to the claimant and their attorney because the payment is made either jointly to the claimant and claimant's attorney, or solely to claimant attorney. No payments may be made to a third party that is not the claimant's attorney. All payments must be made using the attorney's TIN. Types of damages payable under this object code include vertical and horizontal construction claims and other claims authorized to be paid under this object code by CTR's Legal Unit. These claims are payable by department using department funds associated with the relevant contract or other legally available department funds. All payments are subject to appropriations. See N95 and N99 for all interest payments that must be paid separately from damages.
Legal Authority:	M.G.L. c. 258; 815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, A&F, CTR
Agreement Type:	Certified copy of Settlement or Judgment; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-MISC to Attorney, CTR issues manual 1099-MISC to Claimant

N94 — HORIZONTAL AND VERTICAL CONSTRUCTION RELATED SETTLEMENTS AND JUDGMENTS – TAX REPORTABLE TO CLAIMANT – CLAIMANT SOLE PAYEE

No payments may be made using this object code without prior approval of CTR's Legal Unit of claim and use of object code. Payments under this object code include non-employment related settlements, court or administrative judgments resulting in damage payments which are tax reportable to the claimant, and which are payable solely to claimant or third-party insurer. All payments must be made under claimant's TIN. The check may be mailed to the claimant's attorney or other 3rd party address using an additional remittance address without the attorney or 3rd party being listed as a payee. Payments to claimant attorneys may not be made using this object code. Types of damages payable under this object code include vertical and horizontal construction claims and other claims authorized to be paid under this object code by CTR's Legal Unit. Upon approval of use of object code by CTR's Legal Unit, these claims are payable by department using department funds associated with the relevant contract or other legally available department funds. Does NOT include employment related claims (claims made by current or former employee arising from employment). See N95 and N99 for interest payments.

Legal Authority:	815 CMR 5.00, Authorizing Legislation, Settlement or Judgment
Oversight Department:	AGO, A&F, CTR
Agreement Type:	Certified copy of Settlement or Judgment; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-MISC to Claimant or Insurer

N95 — LATE PAYMENT INTEREST ON CONSTRUCTION AND IMPROVEMENT PROJECTS

Penalty interest on late payments related to a construction project or settlement or judgment arising out of a construction project. Excludes interest payments on eminent domain takings, See N96.

Legal Authority:	M.G.L. c. 30 §§ 39G-39K; 815 CMR 4.00
Oversight Department:	CTR, DOT, DCP
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional preencumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-INT

N96 — LATE PAYMENT INTEREST ON EMINENT DOMAIN TAKING

Interest payments on eminent domain taking.

Legal Authority:	M.G.L. c. 79 § 37
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-INT

N98 — REIMBURSEMENTS FOR TRAVEL AND OTHER EXPENSES FOR INFRASTRUCTURE PROJECTS

Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Relevant Supporting Documentation, Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

N99	LATE PENALTY INTEREST Interest penalty for late payments.

Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS PP
GRANTS AND SUBSIDIES

Covered Expenditures
This object class includes grants and subsidies to both public and non-public entities, with certain specified restrictions, as outlined in 815 CMR 2.00 and the CTR State Grants, Federal Sub-Grants, and Subsidies Policy. A public entity includes, but shall not be limited to, a city, town, township, municipality, commission, district, school district, special district, local public authority, or any department or instrumentality of local public authorities, and public authorities (as defined in M.G.L. c. 29 § 1). A grant provides financial assistance under contractual terms with Grantees (Public and Non-Public entities) to achieve, through a joint venture, a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor department's legislative mandate. A grant may not be made for a procurement or contract for the purchase of Goods or Services for a department's own use. Grants of discretionary funds that have not been legislatively designated to either be distributed through a formula or other non-discretionary method, or to specified grantees, are awarded through an open public process. A subsidy is a legislatively mandated payment of a specific amount of funds to a specifically named entity.

Requirements
All Commonwealth departments disbursing grants must comply with 815 CMR 2.00 and are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of Incidental Grants must comply with Incidental Purchase requirements identified by CTR and OSD. All grants must use the Standard Contract Form. Subsidies must use the Subsidy Agreement or comparable agreement.

Expenditures Not Covered
This object class does not include purchased human service programs, and other contract types of client human and non-human services and social services, see Object Class MM. For Entitlement Programs, see Object Class RR.

P01	**GRANTS TO PUBLIC ENTITIES: SUB-RECIPIENT** Payments of discretionary and non-discretionary (designated) financial assistance under contractual terms to achieve, through a joint venture, a specified public purpose to benefit the general public or a segment of the general public consistent with the Grantor department's legislative mandate. Grants to public entities may be made from all sources of funds (account types: Budgetary, Capital, Trust and Federal). Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).
Legal Authority:	Appropriation Act; 815 CMR 2.00; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form; Copy of Legislation/Grant naming entity/Formula
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC; GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-G

PP1 — GRANTS TO NON-PUBLIC ENTITIES: SUB-RECIPIENT

Payments of discretionary and non-discretionary (designated) financial assistance under contractual terms to achieve, through a joint venture, a specified public purpose to benefit the general public or a segment of the general public consistent with the grantor department's legislative mandate. Grants to non-public entities in budgetary and capital funds must be publicly posted in accordance with the CTR Grants Policy. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	Authorizing Legislation; Appropriation Act; 815 CMR 2.00; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	See 815 CMR 2.00 and CTR Policies for guidance on Incidental Grants; same threshold as Incidental Purchases; GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-G

P02 — SUBSIDIES

Non-discretionary funds unconditionally appropriated by the Legislature to a specific entity. In order to be considered a "subsidy", the Appropriation Act or general or special language must designate the funds as a direct "payment" (not as "Grant" or a "Contract") and must specify the amount of funds to be paid and the name of the entity to receive the payment(s). **Comments:** A copy of the appropriation act or general or special law language authorizing the subsidy must be submitted.

Legal Authority:	Authorizing Legislation; Appropriation Act; 815 CMR 2.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Act Language Authorizing Subsidy; Subsidy Agreement
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-G

P04 — "CHERRY SHEET" DISTRIBUTIONS

Designated local aid payments based upon percentages delineated in the General Appropriations Act. **Comments:** These are usually direct transfers to a city, town or other local governmental entity.

Legal Authority:	Appropriation Act; Authorizing Legislation
Oversight Department:	BLC, DOE, DOR, MGC, TRE, CTR
Agreement Type:	N/A
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

P05 — STATE-COLLECTED TAXES, FINES, FEES, ETC. DISTRIBUTED TO LOCAL GOVERNMENTS

Taxes, fines, fees, etc. imposed at the option of local governments, which are collected at the state level and redistributed to eligible units of local government, such as: hotel/motel and jet fuel taxes. **Comments:** City or town taxes collected by the state and disbursed by TRE (for example: hotel/motel tax; jet fuel tax).

Legal Authority:	M.G.L. c. 64G § 3A; M.G.L. c. 64J; Authorizing Legislation
Oversight Department:	DOR, TRE, CTR
Agreement Type:	N/A
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/TD
Incidental Purchase:	N/A
Tax Forms:	None

P06 — OTHER FINANCIAL ASSISTANCE TO STATE AUTHORITIES

Legislatively mandated commitments by the Commonwealth to fund an identifiable expense originally incurred by a state authority (as defined by M.G.L. c. 29 § 1). **Comments:** For example: debt service assistance and agreement by the Commonwealth to act as guarantor of authority debt.

Legal Authority:	Appropriation Act; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/TD
Incidental Purchase:	N/A
Tax Forms:	None

P07 — FINANCIAL ASSISTANCE FOR WITNESS PROTECTION SERVICES

Legislatively authorized payments for Witness Protection Services approved by the Witness Protection Board as identified by and provided by District Attorneys, the Attorney General or other legislatively specified departments. (As defined by M.G.L. c. 263A).

Legal Authority:	Appropriation Act; Authorizing Legislation; M.G.L. c. 263A
Oversight Department:	EPS, CTR
Agreement Type:	Copy of Authorizing Legislation
Pre/Encumb/Payment Request:	EA/AR /GAP (optional pre-encumbrance)/GAE/GAX/IE/ITI, ITA (Use restricted to AGO, District Attorneys and EPS)
Incidental Purchase:	N/A
Tax Forms:	None

P75 — ADVANCES GRANTS AND SUBSIDIES

Used to encumber advances in the PP Object Class.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Oversight Department:	TRE, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

P87 — CASH WITH CAMPUS

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universitiesto report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

P90 — OPERATING TRANSFER

Grants and Subsidies

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

OBJECT CLASS RR
ENTITLEMENT PROGRAMS

Covered Expenditures
This object class includes entitlement payments made to recipients/beneficiaries and/or service providers on behalf of recipients/beneficiaries for authorized services to Commonwealth residents. The Commonwealth through an authorized state department that maintains the program and is governed by specific rules and regulations determines eligibility and verification of the recipient and/or provider to participate in entitlement programs. **These payments are primarily categorized as financial assistance and the recipients/beneficiaries are identified prior to payment.**

Requirements
All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies). All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition, for commodity and services contracts:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth forms.

Expenditures Not Covered
This object class does not include purchased human service programs, and other contract types of client human and non-human services and social services, see Object Class MM. For Grants and Subsidies, see Object Class PP.

R01	TRANSITIONAL AID FOR NEEDY FAMILIES (TA&F) Financial assistance to low-income families with dependent children.
Legal Authority:	M.G.L. c. 18; M.G.L. c. 118; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EA (Use restricted to WEL)
Incidental Purchase:	N/A
Tax Forms:	None

RR1	NUTRITIONAL ASSISTANCE Nutritional assistance to eligible or qualifying low-income families and individuals. (In particular, nutritional assistance to non-citizens who were made ineligible for the Food Stamp Program due to non-citizen status. Recipient must have resided in the Commonwealth for at least 60 days.
Legal Authority:	M.G.L. c.18, § 2; M.G.L. c. 118; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to WEL)
Incidental Purchase:	N/A
Tax Forms:	None

R02 EMERGENCY ASSISTANCE

Emergency payments of rental assistance for individuals, or on behalf of individuals, regardless of qualification or status in any other benefit/assistance program.

Legal Authority:	M.G.L. c. 18; M.G.L. c. 18B § 2; M.G.L. c. 19A § 18; M.G.L. c. 23B §§ 24, 25, 26; M.G.L. c. 111E § 9; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EA/EBT (Use restricted to WEL)
Incidental Purchase:	N/A
Tax Forms:	None

R03 FUEL ASSISTANCE: SUB-RECIPIENTS

Payments directly to, and on behalf of, qualified applicants for energy related programs, e.g., LIHEAP and utility payments. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	M.G.L. c. 23B § 24A; Appropriation Act; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	OCD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

R04 SUPPLEMENTAL SECURITY INCOME (SSI)

A federally administered program, funded in part by the Commonwealth, which provides cash assistance to the elderly, disabled and blind.

Legal Authority:	M.G.L. c. 18 § 2; M.G.L. c. 118A § 1; M.G.L. c. 117A § 1; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EA
Incidental Purchase:	N/A
Tax Forms:	None

R05 REFUGEE ASSISTANCE

A federally administered program, funded in part by the Commonwealth, which provides cash assistance to the elderly, disabled and blind.

Legal Authority:	M.G.L. c. 6 § 206; Refugee Act of 1980, (P. L. 96.212); Immigration Reform & Control Act, (P. L. 99-603); Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/EA
Incidental Purchase:	N/A
Tax Forms:	None

R06 EMERGENCY AID TO THE ELDERLY, DISABLED, AND CHILDREN (EAEDC)

Financial assistance to needy individual's ineligible for other public assistance programs e.g., TA&F or SSI or Organ Transplant (non-reportable) Program. For medical assistance, see R07.

Legal Authority:	M.G.L. c. 18 § 2; M.G.L. c. 117A § 1; Rev. Rul. 71-425; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EA RQS (optional pre-encumbrance)/CT/PRC/EBT
Incidental Purchase:	N/A
Tax Forms:	None

R07	MEDICAL ASSISTANCE Limited medical benefit payments for needy individual's ineligible for other public assistance programs like Medicaid. For these programs, see R10. Includes Healthy Start, Organ Transplant (reportable) Program, etc.
Legal Authority:	M.G.L. c. 118E; Authorizing Legislation; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department:	A&F, EHS, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	EA/RQS (optional pre-encumbrance)/CT/PRC/EBT
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099(MISC), Medical and Health Care Payments

R08	CHILD SUPPORT Payments to custodial parents who are not currently receiving TA&F benefits.
Legal Authority:	42 U.S.C. § 651; M.G.L. c. 119; M.G.L. c. 119A; Appropriation Act
Oversight Department:	DOR, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EA
Incidental Purchase:	N/A
Tax Forms:	None

R09	EDUCATIONAL ASSISTANCE: SUB-RECIPIENTS Scholarship, stipend, and fellowship payments directly to, or on behalf of, Commonwealth students. Includes the Commonwealth match for federal financial aid programs, National Health Service Corps (NHSC) Loan Repayment Program and State Loan Repayment Program (SLRP) payments. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).
Legal Authority:	M.G.L. c. 15A; M.G.L. c. 15C; M.G.L. c. 18 § 2; M.G.L. c. S55 (Mass. Higher Education Assistance Corp.); Appropriation Act; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	RGT, Higher Education departments, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Scholarship/Fellowship Language
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

R10	MEDICAID Payments to providers for medical assistance given on behalf of financially and medically needy individuals.
Legal Authority:	M.G.L. c. 18 § 2; M.G.L. c. 118E; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department:	A&F, EHS, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/IET
Incidental Purchase:	N/A
Tax Forms:	1099-MISC, Medical and Health Care Payments

R11 MANDATED SHARED COSTS: SUB-RECIPIENTS

Programs with legislatively shared cost components; for example: "Section 8" and "Chapter 766". Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	M.G.L. c. 121B; M.G.L. c. 71B; 603 CMR 28.00; Appropriation Act; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	OCD, DOE, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/EBT
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

R12 INMATE RELEASE

Payments authorized by the superintendent of a correctional institution to an inmate upon release.

Legal Authority:	M.G.L. c. 6 § 129; Appropriation Act
Oversight Department:	EPS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

R13 VETERANS ASSISTANCE

Reimbursements to cities and towns for financial assistance to veterans. Includes war bonus payments directly to veterans and payments of annuities and payments for annuities to 100% disabled veterans and certain parents and spouses of deceased veterans.

Legal Authority:	M.G.L. c. 115 § 6; Appropriation Act
Oversight Department:	TRE, VET, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment:	GAP (optional pre-encumbrance)/GAE/GAX/PREXP
Incidental Purchase:	N/A
Tax Forms:	None

R14 ENVIRONMENTAL CONSERVATION PROGRAMS: SUB-RECIPIENT

Payments on behalf of pre-qualified individuals for home energy improvements and for the removal of environmental hazardous materials in the home or other conservation programs. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	M.G.L. c. 25A § 11A; Appropriation Act; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	OCD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	None

R15 VOUCHER TYPE PROGRAMS: SUB-RECIPIENT

Payments to providers on behalf of clients who have received a specific service for a pre-determined amount, for example: day care and Women, Infants, and Children (WIC), nutrition and school lunch. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	M.G.L. c. 18B; Appropriation Act; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	EHS, DOE, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

R16 INDIVIDUAL EMPLOYMENT ASSISTANCE

Payments to clients for transportation expenses incurred while seeking employment or participating in employment training programs.

Legal Authority:	M.G.L. c. 151A § 22; Appropriation Act
Oversight Department:	EOL, EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

R17 UNEMPLOYMENT BENEFITS

Benefits paid directly to eligible individuals who are unemployed.

Legal Authority:	M.G.L. c. 151A § 22; Appropriation Act
Oversight Department:	TRE, EOL
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/TD
Incidental Purchase:	N/A
Tax Forms:	1099-G

R18 EMPLOYMENT ASSISTANCE

Payments to providers on behalf of individuals seeking job training and payments to labor shortage programs such as: health care education, training, career development, and childcare.

Legal Authority:	M.G.L. c. 151A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department:	A&F, EOL, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

R19 COMPENSATION TO VICTIMS OF VIOLENT CRIMES

Payments for expenses incurred as a result of violent crimes. Also provides for benefits to spouse/family members killed in the line of duty.

Legal Authority:	M.G.L. c. 258B; M.G.L. c. 32 § 100A; Appropriation Act
Oversight Department:	AGO
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE, GX9 (Use restricted to TRE)
Incidental Purchase:	N/A
Tax Forms:	None

R20 WORKERS' COMPENSATION

Benefits paid to non-employees.

Legal Authority:	M.G.L. c. 152
Oversight Department:	EOL, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

R21 CLIENT MEDICAL SERVICES: SUB-RECIPIENT

Payments, as needed, to providers on behalf of custodial clients of the Commonwealth who need services such as: medical, rehabilitative, etc.; and medical payments for non-employees by an authorized department. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	M.G.L. c. 18 § 2; M.G.L. c. 118; 815 CMR 3.00; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; Appropriation Act; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	A&F, EHS, OSD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099(MISC), Medical and Health Care Payments

R22 HEALTH INSURANCE PROGRAMS

Medical plan coverage to subscribers and payments to health insurance entities or the purpose of providing health insurance to residents. **Comments:** References Commonwealth's Universal Health Care Program and Mass Health Insurance Reimbursement Program.

Legal Authority:	M.G.L. c. 118E; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/EA
Incidental Purchase:	N/A
Tax Forms:	None

R23 POSTMORTEM EXPENSES

Postmortem related expenses, including the cost of funerals.

Legal Authority:	M.G.L. c. 118 § 2; M.G.L. c. 118A § 7; M.G.L. c. 41 § 100G; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

R24 PUBLIC COUNSEL

Private attorneys contracted by the Committee for Public Counsel Services who provide direct legal services to indigent clients. Includes other expenses related directly to the provision of legal services to indigent clients.

Legal Authority:	M.G.L. c. 211D § 12; M.G.L. c. 261 §§ 27A-G; Appropriation Act
Oversight Department:	CPC, CTR
Agreement Type:	Notice of Assignment; Court Motion
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC (Use restricted to CPC)
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

R25 CLIENT LEGAL SERVICES

Legal service payments for non-employees by an authorized department.

Legal Authority:	M.G.L. c. 211D § 12; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; Appropriation Act
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases
Tax Forms:	1099-NEC

R26 UNCOMPENSATED CARE PROGRAMS

Payments to hospitals and community health centers for the purpose of providing reimbursement for uncompensated care pool liabilities (Universal Health Care).

Legal Authority:	114.6 CMR 11.00; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC (Use restricted to EHS)
Incidental Purchase:	N/A
Tax Forms:	None

R27 MEDICAID PERSONAL NEEDS ALLOWANCE (PNA)

Payments to Medicaid members for personal needs, such as: toiletries, health and comfort items, etc.

Legal Authority:	M.G.L. c. 118E; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	None

R28 MEDICAID PERSONAL MEMBER TRANSPORTATION

Payments to Medicaid members for out-of-pocket cash expenditures for travel to and from a Medicaid provider. For Client Transportation, see M04.

Legal Authority:	M.G.L. c. 118E; Appropriation Act
Oversight Department:	EHS, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	None

R29 TEACHER INCENTIVE PAYMENTS

Incentive payments to attract and retain teachers employed in local public schools.

Legal Authority:	M.G.L. c. 15A §§ 19A, B, C; Appropriation Act
Oversight Department:	DOE, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to DOE)
Incidental Purchase:	N/A
Tax Forms:	1099-MISC

R40 PAID FAMILY MEDICAL LEAVE BENEFITS

Benefits paid directly to eligible individuals for family or medical leave.

Legal Authority:	M.G.L. c. 175M
Oversight Department:	EOL
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX/
Incidental Purchase:	N/A
Tax Forms:	1099-G

R75 ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R01, R02, R04, R06, AND R22

Used to encumber advances in the Object Class RR. Specifically: R01, R02, R04, R06, R08 and R22. It must also be used to return advance funds with an AR.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Oversight Department:	TRE, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Encumb/Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

R76 ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R08

Used to encumber advances in the Object Class RR. Specifically: R08. It must also be used to return advance funds with an AR. Use restricted to DOR.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Oversight Department:	TRE, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Encumb/Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

R77 ADVANCES BENEFIT ENTITLEMENT PROGRAMS FOR R07

Used to encumber advances in the Object Class RR. Specifically: R07. It must also be used to return advance funds with an AR. Use restricted to WEL.

Legal Authority:	M.G.L c. 29 §§ 23, 24, 25
Oversight Department:	TRE, CTR
Encumb/Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

R87 CASH WITH CAMPUS

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.

Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

R90 OPERATING TRANSFER

Entitlememt programs.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation, Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

R99 LATE PENALTY INTEREST

Pursuant to 815 CMR 4.00, M.G.L. c. 7A § 5A; M.G.L. c. 29 §§ 20C, 29C.

Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00; Appropriation Act
Oversight Department:	CTR
Agreement Type:	Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS SS

DEBT PAYMENT

S01	BOND REDEMPTION – PRINCIPAL
Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S02	BOND REDEMPTION – INTEREST
Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S03	BOND REDEMPTION – DISCOUNT
Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S04	NOTE REDEMPTION – PRINCIPAL
Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S05	NOTE REDEMPTION – INTEREST
Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S06 MINI-BOND REDEMPTION – PRINCIPAL

Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S07 MINI-BOND REDEMPTION – ITEREST

Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S08 BOND SALE AGENT

Payments to agents for processing the sale of bonds and administrative costs.

Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S09 OTHER DEBT SERVICES

Payments by departments, other than the department of the State Treasurer (TRE) and the Office of the Comptroller (CTR), as authorized by legislation. Includes debt service expenses.

Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

S10 BOND SWAP PAYMENTS

Payments related to interest rate swaps of Commonwealth debt instruments.

Legal Authority:	Specific Bond Authorizations
Oversight Department:	TRE, CTR
Agreement Type:	TD/JV
Pre/Encumb/Payment Request:	TD (Use restricted to TRE and CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S11 PAYMENT TO REFUND BOND ESCROW AGENT

Payment to refund bond escrow agents.

Legal Authority:	M.G.L. c. 29
Oversight Department:	TRE, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

S13 PRINCIPAL ON CURRENT REFUNDINGS

Principal on current refundings. For CTR internal use only.

Legal Authority:	M.G.L. c. 29 § 53A
Oversight Department:	CTR
Agreement Type:	JV
Pre/Encumb/Payment Request:	JV (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S87 CASH WITH CAMPUS

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C; Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

S90 OPERATING TRANSFER – DEBT SERVICE

Principal.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S91 OPERATING TRANSFER – DEBT SERVICE

Interest.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

S92	OPERATING TRANSFER – DEBT SERVICE Discount.
Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

OBJECT CLASS TT

LOANS AND SPECIAL PAYMENTS

T01	LOANS TO GOVERNMENTAL ENTITIES Loans to political sub-divisions or other governmental entities of the Commonwealth. These funds are distributed pursuant to an agreement that stipulates repayment.
Legal Authority:	Authorizing Legislation
Oversight Department:	A&F, CTR
Agreement Type:	Loan Agreement
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/TD
Incidental Purchase:	N/A
Tax Forms:	None

T02	LOANS TO OTHER THAN POLITICAL SUB-DIVISIONS AND OTHER GOVERNMENTAL ENTITIES OF THE COMMONWEALTH These funds are distributed pursuant to an agreement that stipulates repayment. **Comments:** Reportable on 1099-MISC only if loans are forgiven.
Legal Authority:	Authorizing Legislation
Oversight Department:	A&F, CTR
Agreement Type:	Loan Agreement
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC/TD
Incidental Purchase:	N/A
Tax Forms:	None

T03	INTERSTATE COMPACT DISTRIBUTIONS Distributions to other states where the Commonwealth is the administrative lead in Interstate Compacts.
Legal Authority:	815 CMR 2.00; Special Laws or Compact Agreement
Oversight Department:	CTR
Agreement Type:	Interstate Compact Transaction or Legislative Authorization
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	None

T04	PAYMENTS AND REFUNDS Payments and refunds to the federal government pursuant to an agreement and refund payments to state governments. Also, payments in lieu of taxes (PILOT) to local governments and refunds for cash received in a prior fiscal year.
Legal Authority:	U.S. Government, Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Legislative Authorization or Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP/RQS (optional pre-encumbrance)/GAE/GAX/RPO/PRM/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	None

T05 INITIAL PAYMENT OF PRIZES TO AWARDEES

For example: Megabucks winners, etc.

Legal Authority:	M.G.L. c. 29 § 38; M.G.L. c. 10
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAE/GAX/TD
Incidental Purchase:	N/A
Tax Forms:	W-2G

T06 ANNUITIES

Annuities purchased from insurance carriers for award disbursement.

Legal Authority:	M.G.L. c. 29 § 38; M.G.L. c. 10
Oversight Department:	TRE, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	None

T07 REIMBURSEMENT

Reimbursements to the Commonwealth by insurance carriers for awardees' disbursements.

Legal Authority:	M.G.L. c. 29, § 38; M.G.L. c. 10
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

T08 BONUS ICENTIVE FOR LOTTERY AGENTS

Payments to lottery agents for commission compensation.

Legal Authority:	M.G.L. c. 29 § 38; M.G.L. c. 10
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

T09 REVENUE MAXIMIZATION CONTINGENT FEES

Payments resulting from increased revenue as a result of work performed that resulted in increased funding.

Legal Authority:	M.G.L. c. 29 § 29E; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; 815 CMR 8.00
Oversight Department:	A&F, OSD, CTR
Agreement Type:	Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

T10 DEBT COLLECTION – CONTINGENT FEES

Payments to authorized debt collection agencies on a contingency basis for professional services, provided to departments, which promote the increased collection of debts owed to the Commonwealth.

Legal Authority: M.G.L. c. 29 § 29D; M.G.L. c. 7A § 12; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; 815 CMR 9.00
Oversight Department: A&F, OSD, CTR
Agreement Type: Debt Collection Accounts Agreement Contract; Standard Contract Form
Pre/Encumb/Payment Request: RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase: N/A
Tax Forms: 1099-NEC

T11 OUTLAY OF EMPLOYEE WITHHOLDINGS

Payments of employee withholdings for federal and state withholding taxes, employee's share of Medicare withholding, employees' savings bond deduction and reimbursement of savings bond deduction when an employee ceases participation in the savings bond program.

Legal Authority: IRS Publication 15 (Employer Tax Guide), M.G.L. c. 62B § 2, M.G.L. c. 154 § 8
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: TD
Tax Forms: None

T12 PAYMENT OF ACCRUED INTEREST ON INVESTMENTS

Payment Requests of accrued interest on investments by the department of the State Treasurer for short term investments purchased before interest due dates.

Legal Authority: Accounting Principles (GAAP)
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: TD
Incidental Purchase: N/A
Tax Forms: None

T13 PAYMENT OF ABANDONED PROPERTY

Payments to claimants for principal amount.

Legal Authority: M.G.L. c. 200A
Oversight Department: TRE
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to TRE)
Incidental Purchase: N/A
Tax Forms: None

T14 PAYMENT OF FUNDS DUE TO DEPOSITORS/CONSUMERS

Under M.G.L. c. 93A, § 2, the Attorney General is mandated to hold money in escrow for certain interest groups until settlement is made. Funds are then paid in accordance with the term of the settlement. Includes reimbursements to consumers.

Legal Authority: M.G.L. c. 93A
Oversight Department: AGO, CTR
Agreement Type: Relevant Supporting Documentation
Pre/Encumb/Payment Request: GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase: N/A
Tax Forms: None

T15 PAYMENT OF UNCLAIMED FUNDS

Unclaimed funds deposited with the department of the State Treasurer until they are claimed or transferred to the Abandoned Property Fund.

Legal Authority:	Authorizing Legislation
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

T16 PAYMENT OF DUES AND FEES

Payments of dues and fees collected from students to private organizations such as MASS PIRG. This object code is restricted to Higher Education departments only.

Legal Authority:	Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase:	N/A
Tax Forms:	None

T17 VOLUNTARY HEALTH INSURANCE

Payment of health insurance premiums collected from students to insurance carriers. This object code is restricted to Higher Education departments only.

Legal Authority:	Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase:	N/A
Tax Forms:	None

T18 PAYMENT OF ASSESSMENTS TO COLLEGE BUILDING AUTHORITIES

Payment of dormitory fees collected from students to the State College Building Authority and the University of Massachusetts Building Authority. This object code is restricted to Higher Education departments only.

Legal Authority:	Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to Higher Education departments only)
Incidental Purchase:	N/A
Tax Forms:	None

T19	COST SAVING CONTINGENT PAYMENTS Payments resulting from cost saving initiatives as a result of work performed that resulted in cost savings.
Legal Authority:	Authorizing Legislation
Oversight Department:	CTR, A&F
Agreement Type:	Contingency Contract; Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	N/A
Tax Forms:	1099-NEC

T22	PAYMENT FROM TRACK ESCROW FUNDS Under M.G.L. c. 23K, the Mass Gaming Commission is mandated to hold money in escrow for certain capital improvements and promotional activities at racetracks. The reimbursement is then paid in accordance with the business plans that describe the specific promotions and capital improvements that were approved by the Commission.
Legal Authority:	M.G.L. c. 23K
Oversight Department:	MGC, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to MGC)
Incidental Purchase:	N/A
Tax Forms:	None

T23	PAYMENT FOR PRIOR YEAR REFUNDS FOR COLLECTED FEES Miscellaneous fee refunds for revenues and other amounts paid in prior fiscal years. This object code is limited to student refunds in Higher Education and fee reimbursements processed by CTR for revenue refunds for a prior fiscal year.
Legal Authority:	815 CMR 9.00 Debt Collection
Oversight Department:	Higher Education departments, CTR
Agreement Type:	Contingent Upon Intercepted Funds
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	None

T25	HIGHER EDUCATION INTERNAL PAYMENTS FOR INTERCEPTED FUNDS These payments are the result of money intercepted on behalf of non-tax debt from Higher Education Institutions. Such debt may include tuition, loans, and student fees owed to Institutions of Higher Education.
Legal Authority:	Authorizing Legislation
Oversight Department:	Higher Education departments, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Restricted to Fund 901); (Use restricted to Higher Education departments only)
Incidental Purchase:	N/A
Tax Forms:	None

T30	INMATE FUNDS
	For the purposes of expenditures of inmate funds (from inmate wages and other sources) for the personal use and other payments to be made at the request of an inmate. In addition, expenditures under this object code will be made on behalf of inmates from inmate funds for the payment of sentence fees and other court assessments, ordered restitution, issuance of release funds, transfer of unclaimed funds and payment of various authorized fees in accordance with statute. Inmate funds are considered private funds of the inmate and not Commonwealth funds.

Legal Authority:	M.G.L. c.124 § 1; M.G.L. c. 127 §§ 3, 48A, 96A; 103 CMR 405
Oversight Department:	DOC, CTR
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	EAV/RA/AR (use restricted to Department of Correction)
Incidental Purchase:	N/A
Tax Forms:	Manual Reporting by DOC as appropriate

T87	CASH WITH CAMPUS
	Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

T90	OPERATING TRANSFER
	Loans and Special Payments.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

T96	INTEREST – ABANDONED PROPERTY
	Interest payments on abandoned property. See T13 for payments of abandoned property to claimants.

Legal Authority:	M.G.L. c. 200A
Oversight Department:	TRE
Agreement Type:	Relevant Supporting Documentation
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to TRE)
Incidental Purchase:	N/A
Tax Forms:	1099-INT

T99	LATE PENALTY INTEREST
	Penalty interest for late payments.

Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; 815 CMR 4.00
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation/Valid Claim Under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

OBJECT CLASS UU

INFORMATION TECHNOLOGY (IT) EXPENSES

Covered Expenditures

This object class includes information technology expenditures associated with departmental operations.

Requirements

All Commonwealth departments are responsible for making contract obligations and expenditures in compliance with applicable laws and CTR Fiscal Policies. All departments that take advantage of incidental purchases must comply with incidental purchase requirements identified by CTR and OSD. In addition:

- Executive departments "Level III" must comply with M.G.L. c. 7 § 22, 801 CMR 21.00 and the Conducting Best Value Procurements Handbook for 801 CMR 21.00 covered goods and services, and must purchase from available Statewide Contracts, and use specified Commonwealth contract forms. Exceptions from using Statewide Contracts will only be permitted with prior written approval from the State Purchasing Agent explained in Procurement Overview - OSD Legal Authority, Strategic Oversight and the Required Use of Statewide Contracts (Revised 10/1/2013). Departments are required to review Conducting Best Value Procurements Handbook;
- Individuals must be determined to be "Independent Contractors" by conducting the Commonwealth Three-Part Test in the Employment Status Form and attaching it to the Standard Contract Form in compliance with the CTR/OSD/HRD Contract Employees vs. Independent Contractors Policy.
- Non-Executive departments "Level II" must comply with M.G.L. c. 7 § 22, internal procurement policies and procedures and use specified Commonwealth contract forms.
- Exempt departments "Level I" must comply with internal procurement policies and procedures and if the department takes advantage of Mosaic transaction processing delegation, the department must use specified Commonwealth contract forms.

Expenditures Not Covered

State or contract employees may not be reimbursed through this object class.

U01	TELECOMMUNICATIONS SERVICES DATA Payments to a telecommunications company for data lines or leased lines. For telephone chargebacks, see E07. For telecommunications services voice, see U02. For Information Technology (IT) Equipment acquisition and leases, see Object Codes U08 or U09.
Legal Authority:	M.G.L. c. 7 § 4A, 801 CMR 21.00
Oversight Department:	A&F, EOTSS, OSD, CTR
Agreement Type:	IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

U02	TELECOMMUNICATIONS SERVICES VOICE Payments to a telecommunications company for voice communications, includes local, cellular, Centrex, paging, Internet and long-distance services. For telephone chargebacks, see E07. For telecommunications data services, see U01. For Information Technology (IT) Equipment acquisition and leases, see Object Codes U07 or U08.
Legal Authority:	M.G.L. c 7 § 4A, 801 CMR 21.00
Oversight Department:	A&F, EOTSS, OSD, CTR
Agreement Type:	IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

U03 SOFTWARE AND INFORMATION TECHNOLOGY (IT) LICENSES

IT software (personal computer to mainframe) and requisite licenses, annual fees and upgrades to current software. For separate software maintenance costs, see U10.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

U04 INFORMATION TECHNOLOGY (IT) CHARGEBACK

Payments to a department legislatively authorized to provide data processing services.

Legal Authority:	Authorizing Legislation; M.G.L. c 7 § 4A; 815 CMR 6.00
Oversight Department:	EOTSS, CTR
Agreement Type:	Unit Pricing
Pre/Encumb/Payment Request:	IE/ITI, ITA
Incidental Purchase:	N/A
Tax Forms:	None

U05 INFORMATION TECHNOLOGY (IT) TEMPORARY STAFF AUGMENTATION PROFESSIONALS

Payments to approved staff placement contractors for temporary placements of information technology staff augmentation professionals who develop computer systems programs or who instruct, advise, or train persons in the application of computer programs. This object code may not be used to contract directly with an Individual for services. (See U11). Typically paid on an hourly "time and materials basis" with special subject matter expertise in the field of Information Technology Management, including but not limited to project management, planning, systems analysis, business process analysis, computer programming, application and infrastructure design, development, architecture, networking, telecom, systems security, systems expertise networking, telecom and service delivery. See J46 for data processing entry. See C23 for direct contracts with individual contract employees. See U11 for Information Technology Services under contract to provide a suite of IT consulting, integration, and implementation services.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, HRD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

U06 INFORMATION TECHNOLOGY (IT) CABLING

Cost of installing and maintaining IT and telecommunication cabling. Departments are strongly encouraged to consult with EOTSS and OSD prior to contracting.

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

U07	INFORMATION TECHNOLOGY (IT) EQUIPMENT PURCHASE Outright purchase of computer and other information technology hardware, software, systems, peripherals, paging devices and telecommunication equipment. See U08 for TELP lease-purchase; U09 for rental or lease; U10 for maintenance and repair costs.
Legal Authority:	M.G.L. c. 7 §§ 4A, 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/PC/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

U08	INFORMATION TECHNOLOGY (IT) TELP LEASE-PURCHASE For the purchase of computer or other information technology hardware, software, systems, peripherals and telecommunication equipment. Purchase of IT equipment is accomplished with Third Party Financing with goal of ultimate ownership. See U07 for outright purchase. See U09 for rental or lease; U10 for maintenance and repair costs. The following conditions are required to use this object code: • Department has a definite long term need for the Commodity. • Commodity is not likely to be quickly outdated by advances in technology, or the durability of the Commodity will provide a long-term useful life. • Department wants to "own" equipment. • Department does not have sufficient available funds for outright purchase. • A&F has approved the use of a TELP. • Department must commit to ensuring sufficient operating or other non-capital funds are available for TELP payments. • TELPS paid (in full or in part) with Commonwealth funds (appropriated) MUST use either the Tax-Exempt Financing by Commonwealth TELP, Statewide TELP Contracts or an approved Contractor TELP; Universities, Non-Executive and Exempt departments that plan to use appropriated funds to pay for a TELP MUST use the approved TELP contractors since use of appropriated funds potentially impacts the Commonwealth's bond rating and must be carefully monitored. • Department builds equity in equipment and title passes to the department at end of Lease-Purchase payments. • Procuring departments are required to service/maintain equipment. Service/Maintenance contracts should be executed with an appropriate service vendor and recorded on Mosaic as a CT or RPO. • Departments must follow requirements in the "***Tax Exempt Lease Purchase (TELP) Financing Handbook"*** and "***Commonwealth Procurement Policies and Procedures Handbook."*** • TELPS require recurring payment mechanism to ensure timely payments (RPO). • TELPS may not be terminated without prior approval of the Comptroller.
Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions /Standard Contract Form; TELP approvals and additional TELP Forms
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM
Incidental Purchase:	N/A
Tax Forms:	None

U09	**INFORMATION TECHNOLOGY (IT) EQUIPMENT RENTAL OR LEASE** Short-term rental (less than 6 months) or longer-term use of computer or other information technology hardware, software, systems, peripherals and telecommunication equipment with no intention to own. See U07 for outright purchase. See U08 for TELP lease-purchase; U10 for maintenance and repair costs. The following requirements apply to rentals and leases in this object code: **Short Term Equipment Use Without Ownership (Less than 6 months) – Rental** • Short Term "use" Department does not wish to own. • Rental payments are usually significantly more than Term Lease or Lease Purchase (TELP) payments. • Maintenance/insurance is provided by the contractor. • Departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Rental. • Title and ownership and risk of loss remain with the contractor and will NOT be transferred to the department as part of the Rental. **Long Term Equipment Use Without Ownership (Longer than 6 months) – Term Lease** • Lease gives the department only the "use" of the Commodity for a specified period. • Lease payments are usually less than a rental for the same period of time. • Procuring departments are usually required to maintain and service the Commodity, either as part of the Lease payment or under a separate maintenance Contract. Procuring departments will not build equity in the equipment and will not own or buy out the equipment as an option of the Lease. • Leases may offer automatic upgrades or replacement with new models during or at the end of the term of the Lease. • Title and ownership and risk of loss remain with the Contractor and will NOT be transferred to the department as part of the Lease. A **Term Lease** must be evaluated to determine if it should be categorized as capital or operating**. The key points are as follows:** • Is there are transfer of ownership at the end of the lease? • Is there a "bargain purchase option?" In other words, can the asset be purchased at the end of the lease for less than its fair market value at the end of the lease? • Is the term of the lease GREATER THAN OR EQUAL TO 75% of the asset's **USEFUL LIFE**? • Is the present value of the lease payments GREATER THAN OR EQUAL TO 90% of the asset's FAIR MARKET VALUE at the time of signing of the contract? If the answer to **ANY of the above is YES, the lease type is a CAPITAL lease. All others are OPERATING LEASES.**

Legal Authority:	M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-MISC

U10 — INFORMATION TECHNOLOGY (IT) EQUIPMENT MAINTENANCE AND REPAIR

Maintenance of computer hardware, software, systems, peripherals, paging devices and telecommunication equipment.

Legal Authority:	M.G.L. c. 30 §§ 51-52; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

U11 — INFORMATION TECHNOLOGY (IT) CONTRACT SERVICES

Contract Services typically offered by major organizations such as Systems Integrators and Solution Providers rather than individual staff augmentation resources. Includes contractor that provide programmatic, application, business process, and systems analysis and expertise and who assist departments in system and application design or development, project management, Independent Validation & Verification, or consultative services with special expertise in networking, architecture, telecom, planning, design, systems integration, application development, security, infrastructure design, computer programming, and service delivery (including cloud services). IT Professional Services are typically paid on a "per deliverable and/or Task Order basis" rather than a "time and materials basis". Individual Contractors paid under this object code must pass the independent contractor requirements as posted in the Individual Contractors: Contract Employees vs. Independent Contractors and remain in compliance for duration of all performance for the Department or be transitioned to the appropriate employee classification. See C23 for contract employees. See U05 for payments for temporary staff augmentation placements for IT services.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, OSD, HRD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

U12 — CLOUD BASED SUBSCRIPTIONS, MEMBERSHIPS, AND LICENSING FEES

Payments for Software as a Service, (SaaS), Platforms as a Service (PaaS), and Infrastructure as a Service (IaaS) through memberships or subscription-based contracts and other network or on-line services including licensing fees.

Legal Authority:	M.G.L. c. 30 §§ 51-52; M.G.L. c. 7 § 22; 801 CMR 21.00
Oversight Department:	A&F, OSD, EOTSS, CTR
Agreement Type:	IT Terms and Conditions/Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/RPO/PRM/CT/PRC/IE/ITI, ITA
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

U75 — ADVANCES ADMINISTRATIVE EXPENSES

Used to encumber advances in the UU Object Class.

Legal Authority:	M.G.L. c. 29 §§ 23, 24, 25
Oversight Department:	TRE, HRD, CTR
Agreement Type:	Relevant Supporting Documentation
Payment Request:	EAV/RA/AR
Incidental Purchase:	N/A
Tax Forms:	None

U78 — INFORMATION TECHNOLOGY (IT) EXPENSES: SUB-RECIPIENT

Encumbrance and payment activity involving sub-recipients of federal funds. Federal funds are reported as sub-recipient payments. Vendor services must use other appropriate object codes. (Use required object codes for vendor services).

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00; Federal Single Audit Act, OMB A-133; the American Reinvestment and Recovery Act of 2009 (ARRA)
Oversight Department:	A&F, HRD, OSD, CTR
Sub-Recipient:	Federal funds are reported as sub-recipient payments
Agreement Type:	IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	1099-NEC

U87 — CASH WITH CAMPUS

Pursuant to Massachusetts General Law requiring Commonwealth Colleges and Universities to report the activity of campus-based funds by subsidiary to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Mosaic (Fund 0901).

Legal Authority:	M.G.L. c. 15A § 15C Authorizing Legislation
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Detail on college and university accounting systems.
Payment/Receipt Request:	TV/RT (Use restricted to colleges and universities)
Incidental Purchase:	N/A
Tax Forms:	Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

U90 — OPERATING TRANSFER

Information Technology (IT) Expenses.

Legal Authority:	Authorizing Legislation; 815 CMR 6.00
Oversight Department:	CTR
Agreement Type:	Copy of Authorizing Legislation; Relevant Supporting Documentation
Pre/Encumb/Payment Request:	OT/IET (Use restricted to CTR)
Incidental Purchase:	N/A
Tax Forms:	None

U98 — REIMBURSEMENT FOR TRAVEL AND EXPENSES FOR INFORMATION TECHNOLOGY PROFESSIONALS

Authorizations for reimbursements are included in the service contract. Reimbursements are not tax reportable because the recipient is required to account for expenditures.

Legal Authority:	M.G.L. c. 29 § 29A; M.G.L. c. 7 § 22; M.G.L. c. 30 §§ 51-52; 801 CMR 21.00
Oversight Department:	A&F, HRD, OSD, CTR
Agreement Type:	Relevant Supporting Documentation, IT Terms and Conditions /Standard Contract Form
Pre/Encumb/Payment Request:	RQS (optional pre-encumbrance)/CT/PRC
Incidental Purchase:	GAE/INP use restricted to Incidental Purchases (Incidental Purchases >$5,000 to $10,000 require a Standard Contract Form and use a GAE/GAX)
Tax Forms:	None

U99	LATE PENALTY INTEREST Penalty interest for late payments.
Legal Authority:	M.G.L. c. 29 §§ 20C, 29C; M.G.L. c. 7A § 5A; 815 CMR 4.00
Oversight Department:	CTR
Agreement Type:	Relevant Supporting Documentation/Valid Claim under Contract
Pre/Encumb/Payment Request:	GAP (optional pre-encumbrance)/GAE/GAX
Incidental Purchase:	N/A
Tax Forms:	1099-INT

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APPENDIX

OBJECT CODE REVISIONS TRACKING LOG

This chart illustrates any changes - New (N), Modified (M), or Inactivated (I) - made to object codes between 2007 and the latest update of the Expenditure Classification Handbook. A brief description of the update is included.

OBJECT CODE	TITLE	ACTION	DESCRIPTION	DATE
A01	SALARIES: INCLUSIVE	M		2007
A02	SALARIES: EXCESS QUOTA POSITIONS	I	Replaced by Object Code A01	2007
A03	SALARIES: SEASONAL POSITIONS	I	Replaced by Object Code A01	2007
A04	SALARIES: SICK LEAVE POSITIONS	I	Replaced by Object Code A01	2007
A05	SALARIES: COMMISSION AND/OR BOARD MEMBER POSITIONS	I	Replaced by Object Code A01	2007
A14	STIPENDS, BONUS PAY, AND AWARDS	M	Added: stipends, legislative office expenses, retroactive pay associated with sick and vacation Buy Backs	Jul 2010
A20	POLICE DETAIL	M	Clarification: Description (Includes: Any law enforcement detail)	2009
AA1	SALARIES: SUPPLEMENTAL	N		Jun 2008
B01	OUT-OF-STATE TRAVEL – INCLUSIVE: AIRFARE, HOTEL/LODGING, OTHER	M		2007
B04	JOB-RELATED TUITION: INCLUSIVE: UNDERGRADUATE AND GRADUATE	M		2007
B05	CONFERENCE, TRAINING, REGISTRATION AND MEMBERSHIP DUES AND LICENSING FEES	M		2007
B06	MEMBERSHIP DUES AND LICENSING	I	Replaced by Object Code B05	2007
B11	EMPLOYER REFUND OF NON-TAX BENEFITS	N	Reimbursements to eligible employees for out-of-pocket costs of co-pays and deductibles of insurance carriers contracted by Group Insurance Commission or Qualified Transportation fees. Eligibility determined by Human Resource Division.	Jul 2010
B1B	OUT-OF-STATE TRAVEL – HOTEL LODGING	I	Replaced by Object Code B01	2007
BB1	OUT-OF-STATE TRAVEL – AIRFARE	I	Replaced by Object Code B01	2007
BB4	JOB-RELATED TUITION, GRADUATE EDUCATION	I	Replaced by Object Code B04	2007
C05	CONTRACTED STUDENT INTERNS	M	Salary posted to this object code is subject to payroll taxes, e.g., UI/UHI and MTX	2008

OBJECT CODE	TITLE	ACTION	DESCRIPTION	DATE
C28	EDUCATION, TRAINING, AND BOARD MEMBERSHIP SERVICES	M	Clarification: Description (Includes: Task Force Members)	2009
C33	CLIENT/PATIENT/RESIDENT WAGES – CONSCRIPT SERVICES	M	Agreement Type: Rehabilitation, Treatment or other Authorized Work Plan documenting work and wages	2008
CC5	CONTRACTED STUDENT INTERNS (CAMPUS EMPLOYMENT)	N		2008
D09	FRINGE BENEFIT COST RECOUPMENT	M		2007
D11	UNEMPLOYMENT COMPENSATION INSURANCE PREMIUM CHARGEBACK	I	Replaced by Object Code D09	2007
D13	MEDICARE CHARGEBACK	I	Replaced by Object Code D09	2007
D17	MEDICAL EXPENSES	M	Updated: Pre/Encumb/Payment Request Added: CT/PRC for inclusion of Discount Processing	Feb 2009
D18	UNIVERSAL HEALTH INSURANCE CHARGEBACK	I	Replaced by Object Code D09	2007
E12	SUBSCRIPTIONS, MEMBERSHIPS, AND LICENSING FEES	M	Clarification: Description (Includes: Cable-Direct TV)	2009
E12	SUBSCRIPTIONS, MEMBERSHIPS, AND LICENSING FEES	M	Added language pointing to UU for IT related items	2020
E16	INDIRECT COST RECOUPMENT	M	Added GAE/GAX for campuses only	2020
E19	FEES, FINES, LICENSES, PERMITS, AND CHARGEBACKS	M	Updated: Pre/Encumb/Payment Request Added: PC for inclusion of Discount Processing	Jul 2008
E22	TEMPORARY USE OF SPACE, CONFERENCES, AND CONFERENCE INCIDENTALS	M	Clarification: Description (Includes: Trade Booth Fees)	2009
E56	SECRETARIAT CENTRAL SERVICES CHARGEBACK	N		2007
E87	CASH WITH CAMPUS	N		Nov 2014
EE2	CONFERENCE, TRAINING, AND REGISTRATION FEES	M	Clarification: Description (Includes: or departments)	2009
F01	FOOD, BEVERAGES, AND PRESERVATION	M	Added: IE/ITI/ITA documents	2020
F10	FACILITY FURNISHINGS	M		2007
F13	LIVE ANIMALS AND RELATED SUPPLIES	M		2007
F19	MANUFACTURING SUPPLIES AND MATERIALS AND RAW MATERIALS	M		2007
F20	RAW MATERIALS FOR MANUFACTURE	I	Replaced by Object Code F19	2007
F24	MOTOR VEHICLE MAINTENANCE AND REPAIR PARTS	N		2007
F25	MAINTENANCE AND REPAIR TOOLS AND SUPPLIES	I	Replaced by Object Code F24 And N52	2007

OBJECT CODE	TITLE	ACTION	DESCRIPTION	DATE
F26	FLOOR COVERINGS	I	Replaced by Object Code N50	2007
F87	CASH WITH CAMPUS	N		Nov 2014
G07	HEATING AND AIR CONDITIONING, WATER TREATMENT, CHEMICALS, AND SUPPLIES	I	Replaced by Object Code N52	2007
G10	ENERGY SAVINGS	M	Updated: Pre/Encumb/Payment Request Added: RPO/PRM	Dec-2008
G10	ENERGY SAVINGS	M		2007
G13	DISTRIBUTED GENERATION CONNECTION INSURANCE	N		2008
G87	CASH WITH CAMPUS	N		Nov 2014
H01	ACCOUNTANTS	I	Replaced by Object Code HH1	2007
H02	ACTUARIES/STATISTICIANS	I	Replaced by Object Code HH1	2007
H04	ADVERTISING AGENCY/MEDIA CONSULTANTS	I	Replaced by Object Code HH3	2007
H05	ARBITRATORS/MEDIATORS/DISPUTE RESOLUTION SERVICES	I	Replaced by Object Code JJ1	2007
H06	ARCHITECTS/LANDSCAPE DESIGNERS/SPACE PLANNERS	I	Replaced by Object Code HH2	2007
H08	ARTISTS/GRAPHIC DESIGNERS	I	Replaced by Object Code HH3	2007
H10	AUDITORS/AUDIT SERVICES	I	Replaced by Object Code HH1	2007
H11	ECONOMISTS	I	Replaced by Object Code HH1	2007
H12	ENGINEERS	I	Replaced by Object Code HH2	2007
H14	HEALTH AND SAFETY EXPERTS	I	Replaced by Object Code HH4	2007
H16	RESEARCHERS	I	Replaced by Object Code HH2	2007
H20	HEALTH/MEDICAL CONSULTANTS	I	Replaced by Object Code HH4	2007
H25	SCIENTIST	I	Replaced by Object Code HH2	2007
H28	WRITERS	I	Replaced by Object Code HH3	2007
H32	LAND APPRAISERS	I	Replaced by Object Code HH1	2007
H78	CONSULTANT SERVICE CONTRACTS: SUB-RECIPIENT	N	Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
H87	CASH WITH CAMPUS	N		Nov 2014
HH1	FINANCIAL SERVICES	N		2007
HH2	ENGINEERING, RESEARCH, AND SCIENTIFIC SERVICES	N		2007
HH3	MEDIA DESIGN, EDITORIAL, AND COMMUNICATION SERVICES	N		2007
HH4	HEALTH AND SAFETY SERVICES	N		2007
J01	ACCREDITATION REVIEW COSTS	I	Replaced by Object Code JJ2	2007
J04	ART MODELS/ARTWORK	I	Replaced by Object Code JJ2	2007
J05	ATHLETIC SERVICES	I	Replaced by Object Code JJ2	2007

OBJECT CODE	TITLE	ACTION	DESCRIPTION	DATE
J09	CLEANERS/JANITORS	I	Replaced by Object Code N70	2007
J10	AUXILIARY FINANCIAL SERVICES	M	Also includes merchant banking, credit card processing services	2008
J12	CORONERS AND PATHOLOGISTS	I	Replaced by Object Code HH4	2007
J14	COURT REPORTERS/STENOGRAPHIC AND TRANSCRIPTION SERVICES	I	Replaced by Object Code JJ1	2007
J17	EXPERT WITNESSES	I	Replaced by Object Code JJ1	2007
J18	EXTERMINATORS/INTEGRATED PEST MANAGEMENT	I	Replaced by Object Code N71	2007
J20	GUIDES	I	Replaced by Object Code JJ2	2007
J21	HAZARDOUS WASTE REMOVAL SERVICES	I	Replaced by Object Code N72	2007
J23	INVESTIGATORS/INSPECTORS/REVIEWERS	I	Replaced by Object Code JJ3	2007
J29	MESSENGER/MAIL SERVICES	I	Replaced by Object Code JJ2	2007
J31	NOTARY PUBLIC	I	Replaced by Object Code JJ1	2007
J32	PARALEGALS	I	Replaced by Object Code JJ1	2007
J36	PROCURING EVIDENCE/POLYGRAPH EXAMINERS	I	Replaced by Object Code JJ1	2007
J38	RELIGIOUS SERVICES	I	Replaced by Object Code JJ2	2007
J39	NON-HAZARDOUS WASTE REMOVAL SERVICES	I	Replaced by Object Code N73	2007
J40	SECURITY SERVICES	I	Replaced by Object Code JJ3	2007
J42	COMMUNICATION ACCESS PROVIDERS FOR THE DEAF	I	Replaced by Object Code JJ2	2007
J43	SNOW REMOVAL AND GROUNDSKEEPING SERVICES	I	Replaced by Object Code N74	2007
J47	TITLE EXAMINERS	I	Replaced by Object Code JJ1	2007
J51	TRANSLATORS/INTERPRETERS, FOREIGN LANGUAGE	I	Replaced by Object Code JJ2	2007
J52	VETERINARY SERVICES	I	Replaced by Object Code JJ2	2007
J59	MOVERS	I	Replaced by Object Code JJ2	2007
J60	LICENSED OR PROFESSIONAL TRADESPEOPLE	I	Replaced by Object Code N50	2007
J61	PROPERTY MANAGEMENT	I	Replaced by Object Code N51	2007
J62	CONTRACTED ADVISORY BOARD/COMMISSION MEMBERS	M	Clarification: Description (Includes: Task Forces)	2009
J87	CASH WITH CAMPUS	N		Nov 2014
JJ1	LEGAL SUPPORT SERVICES	N		2007
JJ2	AUXILIARY SERVICES	N		2007

OBJECT CODE	TITLE	ACTION	DESCRIPTION	DATE
JJ3	NATIONAL DEFENSE AND PUBLIC ORDER AND SECURITY AND NON-MEDICAL SAFETY SERVICES	N		2007
K03	PROGRAMMATIC FACILITY EQUIPMENT	M		2007
K13	LAWN AND GROUNDS EQUIPMENT	I	Replaced by Object Code N61	2007
K87	CASH WITH CAMPUS	N		Nov 2014
L03	PROGRAMMATIC FACILITY EQUIPMENT TELP LEASE-PURCHASE	M		2007
L04	MOTORIZED VEHICLE EQUIPMENT TELP LEASE-PURCHASE	M		2007
L13	LAWN AND GROUNDS EQUIPMENT TELP LEASE-PURCHASE	I	Replaced by Object Code N62	2007
L23	PROGRAMMATIC FACILITY EQUIPMENT RENTAL OR LEASE	M		2007
L24	MOTORIZED VEHICLE EQUIPMENT RENTAL OR LEASE	M		2007
L33	LAWN AND GROUNDS EQUIPMENT RENTAL OR LEASE	I	Replaced by Object Code N63	2007
L43	FACILITY EQUIPMENT MAINTENANCE AND REPAIR	I	Replaced by Object Code L63 And N50	2007
L53	LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR	I	Replaced by Object Code N60	2007
L63	PROGRAMMATIC EQUIPMENT MAINTENANCE AND REPAIR	N		2007
L87	CASH WITH CAMPUS	N		Nov 2014
M03	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS-NON-MEDICAL: SUB-RECIPIENT	M	Added: Sub-Recipient Federal funds are reported as sub-recipient payments	Jul-2009
M1M	NON-MEDICAL OR NON-HEALTH CARE RELATED CLIENT SERVICES PROVIDED BY INDIVIDUALS WITHIN ORGANIZATIONS	M	Clarification: Description (Includes: adult, child and or family before or involved in the justice system)	2010
M78	PURCHASED CLIENT HUMAN AND SOCIAL SERVICES AND NON-HUMAN SERVICES PROGRAMS: SUB-RECIPIENT	N	Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
M87	CASH WITH CAMPUS	N		Nov 2014
MM3	PURCHASED HUMAN AND SOCIAL SERVICES FOR CLIENTS MEDICAL OR HEALTH CARE RELATED: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
N01	ARCHITECTS/DESIGNERS	I	Replaced by Object Code NN1	2007
N08	ENGINEERS, RESIDENT ENGINEERS, PROJECT MANAGERS	I	Replaced by Object Code NN1	2007

OBJECT CODE	TITLE	ACTION	DESCRIPTION	DATE
N11	CONSTRUCTION BONUS	N	Formerly N17 in the August 12, 2005 HANDBOOK	2007
N13	HIGHWAY HORIZONTAL/LATERAL STRUCTURE PLANNING AND ENGINEERING	M	Clarification: Description (Includes: construction-phase engineering on highways, bridges, tunnels, bikeways, sidewalks and other horizontal structures)	2009
N14	HAZARDOUS WASTE REMOVAL SERVICES	M		2007
N15	MAJOR NEW BUILDING/VERTICAL STRUCTURE CONSTRUCTION	M	Rewritten – new Standard Vertical Construction Contract	2008
N16	MAJOR CONSTRUCTION, MAJOR RENOVATION, BUILDING ALTERATION AND LAND IMPROVEMENTS	M	Rewritten – new Standard Vertical Construction Contract	2008
N16	NEW CONSTRUCTION, MAJOR RENOVATION, BUILDING ALTERATION, AND LAND IMPROVEMENTS	M		2007
N17	MAJOR BUILDING MAINTENANCE AND LAND IMPROVEMENTS	M	Rewritten – new Standard Vertical Construction Contract	2008
N17	MAJOR BUILDING MAINTENANCE AND LAND IMPROVEMENTS	M	Completely Changed - NewTitle and Description	2007
N21	HIGHWAY HORIZONTAL/LATERAL CONSTRUCTION	M	Clarification: Description (Includes: bikeways, sidewalks). Legal Authority: Added: M.G.L. c. 149A Oversight Department: Added: ENV	2009
N22	HIGHWAY HORIZONTAL/LATERAL MAINTENANCE AND IMPROVEMENTS	M	Clarification: Description (Includes: Added: Routine day-to-day- bikeways, sidewalks/Deleted: cosmetic maintenance). Oversight Department: Added: ENV and A&F	2009
N22	HIGHWAY HORIZONTAL/LATERAL MAINTENANCE AND IMPROVEMENTS	M	Clarification: Description	2008
N24	RAILROADS	M	Added PC for goods	2020
N50	NON-MAJOR FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR	N		2007
N51	PROPERTY MANAGEMENT	N		2007
N52	FACILITY INFRASTRUCTURE, MAINTENANCE, AND REPAIR TOOLS AND SUPPLIES	N		2007

OBJECT CODE	TITLE	ACTION	DESCRIPTION	DATE
N60	LAWN AND GROUNDS EQUIPMENT MAINTENANCE AND REPAIR	N		2007
N61	LAWN AND GROUNDS EQUIPMENT	N		2007
N62	TELP LEASE PURCHASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS	N		2007
N63	RENTAL OR LEASE OF FACILITY INFRASTRUCTURE MAINTENANCE AND LAWN AND GROUNDS EQUIPMENT	N		2007
N64	GARDEN EXPENSES, TOOLS, AND SUPPLIES	N		2007
N70	CLEANERS/JANITORS	N		2007
N71	EXTERMINATORS/INTEGRATED PEST MANAGEMENT	N		2007
N72	HAZARDOUS WASTE REMOVAL SERVICES	N		2007
N73	NON-HAZARDOUS WASTE REMOVAL SERVICES	N		2007
N74	SNOW REMOVAL AND GROUNDSKEEPING SERVICES	N		2007
N78	HORIZONTAL AND VERTICAL CONSTRUCTION, IMPROVEMENTS, MAINTENANCE AND REPAIR COSTS, AND LAND ACQUISITION: SUB-RECIPIENT	N	Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
N80	SNOW AND ICE HIRED EQUIPMENT AND REMOVAL	N		Nov 2014
N87	CASH WITH CAMPUS	N		Nov 2014
NN1	ENGINEERING, RESEARCH, AND SCIENTIFIC SERVICES	N		2007
P01	GRANTS TO PUBLIC ENTITIES: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments. Updated: Tax Forms: 1099 (G)	Feb-2009
P02	SUBSIDIES	M	Updated: Tax Forms: 1099 (G)	Feb-2009
P07	FINANCIAL ASSISTANCE FOR WITNESS PROTECTION SERVICES	N		2007
P87	CASH WITH CAMPUS	N		Oct-2014
PP1	GRANTS TO NON-PUBLIC ENTITIES: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments. Updated: Tax Forms: 1099 (G)	Feb-2009

OBJECT CODE	TITLE	ACTION	DESCRIPTION	DATE
PP1	GRANTS TO NON-PUBLIC ENTITIES	M	Clarification: – Grants to non-public entities in budgetary and capital funds are prohibited unless otherwise specified by legislation or unless the department has publicly posted the grant(s) in accordance with the CTR Grants Policy.	2008
R03	FUEL ASSISTANCE: SUB-RECIPIENTS	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
R06	EMERGENCY AID TO THE ELDERLY, DISABLED, AND CHILDREN (EAEDC)	M	Clarification: Organ Transplant (non-reportable) Program	2008
R07	MEDICAL ASSISTANCE	M	Clarification: Organ Transplant (reportable) Program	2008
R09	EDUCATIONAL ASSISTANCE: SUB-RECIPIENTS	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
R11	MANDATED SHARED COSTS: SUB-RECIPIENTS	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
R13	VETERANS ASSISTANCE	M	Added Payment Type - PREXP	Sep-09
R14	ENVIRONMENTAL CONSERVATION PROGRAMS: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
R15	VOUCHER TYPE PROGRAMS: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
R21	CLIENT MEDICAL SERVICES: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
R87	CASH WITH CAMPUS	N		Oct-2014
S13	PRINCIPAL ON CURRENT REFUNDINGS	N		Jun -2020
S87	CASH WITH CAMPUS	N		Oct-2014
T03	INTERSTATE COMPACT DISTRIBUTIONS	M	Agreement Type Modification: Interstate Compact Transaction or Legislative Authorization	2008
T30	INMATE FUNDS	N		2007
T87	CASH WITH CAMPUS	N		Nov-2014
U05	INFORMATION TECHNOLOGY (IT) INDIVIDUAL STAFF AUGMENTATION PROFESSIONALS	M		Nov 2014
U11	INFORMATION TECHNOLOGY (IT) VENDOR SERVICES	N		Nov-2014
U12	CLOUD BASED SUBSCRIPTIONS, MEMBERSHIPS AND LICENSING	N		Jun-2020
U78	INFORMATION TECHNOLOGY (IT) EXPENSES: SUB-RECIPIENT	N	Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
U87	CASH WITH CAMPUS	N		Oct-2014