

**EXPENDITURE  
CLASSIFICATION  
HANDBOOK**

**OFFICE OF THE COMPTROLLER  
COMMONWEALTH OF MASSACHUSETTS**

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**Note:** Please become familiar with the [Instructions Section](#) of the Expenditure Classification Handbook “ECH” before moving on to this section.

## **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 MMARS document 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:** ANF, 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:** ANF, 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](#)  
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**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:** ANF, 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:** ANF, 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:** ANF, 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:** ANF, 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:** ANF, 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:** ANF, OSD, CTR

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**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:** ANF, 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:** ANF, 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:** ANF, 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:** ANF, 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:** ANF, 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

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**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:** ANF, 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 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:** ANF, 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:** ANF, 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

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**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:** ANF, 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, MMARS (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**

**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)