

**EXPENDITURE
CLASSIFICATION
HANDBOOK**

**OFFICE OF THE COMPTROLLER
COMMONWEALTH OF MASSACHUSETTS**

EXPENDITURE CLASSIFICATION HANDBOOK
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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 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/OSC/HRD policy on contract employees: [Individual Contractors](#);
- 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: 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 (ANF); including negotiation skills training; court reporters/stenographic and transcription services; certified paralegals who provide legal assistance, research, expert witness, notary public, polygraph examiner, document 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, ANF, AGO, GOV, HRD
Agreement Type:	Commonwealth Terms and Conditions/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)

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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 document-destruction services. See [CC](#) Object Class for contract employee consultants; see [HH](#) Object Class for non-employee operational services. Also includes document-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: ANF, HRD, OSD, CTR, DOE, RGT, MCD
Agreement Type: Commonwealth 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
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, ANF, AGO
Agreement Type: Commonwealth Terms and Conditions/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 – 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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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

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Oversight Department: Judiciary, District Attorneys, CTR
Agreement Type: Commonwealth 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
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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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: Commonwealth Terms and Conditions/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: ANF, HCF, OSD, CTR
Agreement Type: Commonwealth Terms and Conditions/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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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

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Terms and Conditions/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: Commonwealth Terms and Conditions/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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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: ANF, OSD, HRD, CTR
Agreement Type: Commonwealth Terms and Conditions/Standard Contract Form

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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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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: Commonwealth Terms and Conditions/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 document-destruction services.

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: Commonwealth 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
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 HRCMS from [A01](#) or see [C28](#) for contracted board memberships.

Legal Authority: Board or Commission Legislative Authorization for Stipends
Oversight Department: ANF, OSD, CTR
Agreement Type: Commonwealth 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
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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.

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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, 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

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: ANF, OSD, CTR
Agreement Type: Relevant Supporting Documentation; Commonwealth 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
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(INT)