

# **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 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 MMARS document 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 (TANF)** – Financial assistance to low-income families with dependent children.

<b>Legal Authority:</b>	<a href="#">M.G.L. c. 18</a> ; <a href="#">M.G.L. c. 118</a> ; Appropriation Act
<b>Oversight Department:</b>	EHS, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	EA (Use restricted to WEL)
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	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.

<b>Legal Authority:</b>	<a href="#">M.G.L. c.18, § 2</a> ; <a href="#">M.G.L. c. 118</a> ; Appropriation Act
<b>Oversight Department:</b>	EHS, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation
<b>Pre/Encumb/Payment Request:</b>	GAP (optional pre-encumbrance)/GAE/GAX (Use restricted to WEL)
<b>Incidental Purchase:</b>	N/A
<b>Tax Forms:</b>	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.

<b>Legal Authority:</b>	<a href="#">M.G.L. c. 18</a> ; <a href="#">M.G.L. c. 18B, § 2</a> ; <a href="#">M.G.L. c. 19A, § 18</a> ; <a href="#">M.G.L. c. 23B, § 24, 25, 26</a> ; <a href="#">M.G.L. c. 111E, § 9</a> ; Appropriation Act
<b>Oversight Department:</b>	EHS, CTR
<b>Agreement Type:</b>	Relevant Supporting Documentation

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**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** – Financial and medical assistance to newly settled refugees.

**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., TANF 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:** ANF, 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

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**R08 CHILD SUPPORT** – Payments to custodial parents who are not currently receiving TANF 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:** ANF, 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

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**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)

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



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**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:** ANF, 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.

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**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 R08 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 (USE RESTRICTED TO DOR)** – 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 (USE RESTRICTED TO WEL)** – 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, 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)



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**Incidental Purchase:** N/A  
**Tax Forms:** Forms 1099 and 1042 – Colleges and Universities Responsible for Compliance using local Tax Identification Number

**R90 OPERATING TRANSFER - ENTITLEMENT 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)