

EXPENDITURE CLASSIFICATION HANDBOOK

**OFFICE OF THE COMPTROLLER
COMMONWEALTH OF MASSACHUSETTS**

EXPENDITURE CLASSIFICATION HANDBOOK
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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

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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

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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

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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

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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

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<u>N11</u>	CONSTRUCTION BONUS	N	Formerly N17 in the August 12, 2005 HANDBOOK	2007
<u>N13</u>	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
<u>N14</u>	HAZARDOUS WASTE REMOVAL SERVICES	M		2007
<u>N15</u>	MAJOR NEW BUILDING/VERTICAL STRUCTURE CONSTRUCTION	M	Rewritten – new Standard Vertical Construction Contract	2008
<u>N16</u>	MAJOR CONSTRUCTION, MAJOR RENOVATION, BUILDING ALTERATION AND LAND IMPROVEMENTS	M	Rewritten – new Standard Vertical Construction Contract	2008
<u>N16</u>	NEW CONSTRUCTION, MAJOR RENOVATION, BUILDING ALTERATION AND LAND IMPROVEMENTS	M		2007
<u>N17</u>	MAJOR BUILDING MAINTENANCE AND LAND IMPROVEMENTS	M	Rewritten – new Standard Vertical Construction Contract	2008
<u>N17</u>	MAJOR BUILDING MAINTENANCE AND LAND IMPROVEMENTS	M	Completely Changed - New Title and Description	2007
<u>N21</u>	HIGHWAY HORIZONTAL/LATERAL CONSTRUCTION	M	Clarification: Description (Includes: bikeways, sidewalks). Legal Authority: Added: M.G.L. c. 149A Oversight Department: Added: ENV	2009
<u>N22</u>	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 ANF	2009
<u>N22</u>	HIGHWAY HORIZONTAL/LATERAL MAINTENANCE AND IMPROVEMENTS	M	Clarification: Description	2008
<u>N24</u>	RAILROADS	M	Added PC for goods	2020
<u>N50</u>	NON-MAJOR FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR	N		2007
<u>N51</u>	PROPERTY MANAGEMENT	N		2007
<u>N52</u>	FACILITY INFRASTRUCTURE MAINTENANCE AND REPAIR TOOLS AND SUPPLIES	N		2007

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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

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<u>PP1</u>	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
<u>R03</u>	FUEL ASSISTANCE: SUB-RECIPIENTS	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
<u>R06</u>	EMERGENCY AID TO THE ELDERLY, DISABLED AND CHILDREN (EAEDC)	M	Clarification: Organ Transplant (non-reportable) Program	2008
<u>R07</u>	MEDICAL ASSISTANCE	M	Clarification: Organ Transplant (reportable) Program	2008
<u>R09</u>	EDUCATIONAL ASSISTANCE: SUB-RECIPIENTS	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
<u>R11</u>	MANDATED SHARED COSTS: SUB-RECIPIENTS	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
<u>R13</u>	VETERANS ASSISTANCE	M	Added Payment Type - PREXP	Sep-09
<u>R14</u>	ENVIRONMENTAL CONSERVATION PROGRAMS: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
<u>R15</u>	VOUCHER TYPE PROGRAMS: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
<u>R21</u>	CLIENT MEDICAL SERVICES: SUB-RECIPIENT	M	Added: Sub-Recipient: Federal funds are reported as sub-recipient payments	Jul-2009
<u>R87</u>	CASH WITH CAMPUS	N		Oct-2014
<u>S13</u>	PRINCIPAL ON CURRENT REFUNDINGS	N		Jun -2020
<u>S87</u>	CASH WITH CAMPUS	N		Oct-2014
<u>T03</u>	INTERSTATE COMPACT DISTRIBUTIONS	M	Agreement Type Modification: Interstate Compact Document or Legislative Authorization	2008
<u>T30</u>	INMATE FUNDS	N		2007
<u>T87</u>	CASH WITH CAMPUS	N		Nov-2014
<u>U05</u>	INFORMATION TECHNOLOGY (IT) INDIVIDUAL STAFF AUGMENTATION PROFESSIONALS	M		Nov 2014
<u>U11</u>	INFORMATION TECHNOLOGY (IT) VENDOR SERVICES	N		Nov-2014

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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