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COMPTROLLER

Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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MEMORANDUM

To: Chief Fiscal Officers, MMARS Liaisons, and MMMARS Chargeback Liaisons

From: Tryntje Bumgardner, Assistant Comptroller,
Payments & Payroll
Thomas Smith-Vaughan, Chief Fiscal Officer

Date: September 26, 2022

Subject:

Comptroller Office's Fiscal Year 2023 MMARS and HR/CMS Chargebacks
Comptroller Memo FY2023-07

Executive Summary

This memo provides guidance and information regarding two of the Office of the Comptroller's (CTR) three chargebacks for Fiscal Year 2023:

- The **MMARS chargeback** is designed to support the operation of the financial accounting and reporting system (MMARS) for the Commonwealth; and
- The **HR/CMS chargeback** is designed to support the payroll and HR operations of the Human Resources /Compensation Management System (HR/CMS) for the Commonwealth.
- For Fiscal Year 2023:
 - MMARS the chargeback rate increases 3% and
 - HRMCS chargeback rate increases 2.8% from last fiscal year.

The MMARS chargeback was established to cover the cost of the resources needed to support the operation of the Massachusetts Management and Reporting System (MMARS) for the Commonwealth and is based on an agency's usage of MMARS, determined by actual transaction lines posted to the general ledger. Agencies are charged a proportional share of the authorized chargeback based on their prior year (Fiscal Year 2022) actual transaction counts. The Fiscal Year 2023 chargeback will be billed at **\$3,854,665**. The attached spreadsheet has the breakdown for your reference.

The HR/CMS chargeback was established to cover the cost of the business and functional resources needed to support the ongoing maintenance and operations of the Human Resources/Compensation Management System (HR/CMS) for the Commonwealth. Central management activities and oversight of HR/CMS, provided by CTR and HRD include payroll processing, time and attendance, maintenance of positions, budgetary accounting, training, tax reporting, and collective bargaining. The Commonwealth made a commitment to keep current with the product changes so that we would not fall behind in supported versions and implement new features and functionality on a regular schedule. This work requires that the patches, bundles, tax updates, fixes and enhancements be applied to the system. Maintaining and/or creating of e-learning, job aids, resource documents, new defensive queries, data clean-up, creating of test scripts and testing which are ongoing activities of CTR and HRD.

This chargeback is allocated on the number of actual Fiscal Year 2022 paychecks for your agency for the period from July 2021 to June 2022. Agencies are charged a proportional share of the authorized HR/CMS chargeback based on their usage. The Fiscal Year 2023 HR/CMS chargeback will be billed at **\$2,363,976**. The attached spreadsheet has the breakdown for your reference.

Bills for each of the chargebacks will be issued quarterly: October, December, March and May. Departments that have bills of less than \$5,000 for a chargeback will be billed once, in the fall. An IE for each of your chargebacks has been established for your Fiscal Year 2023 estimated bills. Please review and approve your department's Intergovernmental Encumbrance (IE) to final status. The first quarterly bill (or single bill for some departments (ITI) has been entered in MMARS. Buyers are required to make payment on undisputed bills **within 30 days from receipt** of an ITI by completing an ITA (Internal Transaction Agreement).

The document ID standard for Fiscal Year 2023 will be the following. Please note **XXX** in the DOC ID is your department code.

MMARS Chargeback

IE: CTRMMARSCHRBKXXXFY23
ITI for One Time Billing: CTRMMARSCHRBKXXXFY23
ITI for First Quarterly Billing: CTRMMARSCHRXXXFY23Q1

HR/CMS Chargeback

IE: CTRHRCMSCHRBKXXXFY23
ITI for One Time Billing: CTRHRCMSCHRBKXXXFY23
ITI for First Quarterly Billing: CTRHRCMSCHRXXXFY23Q1

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Please forward this memo to the appropriate staff at your agency and direct any questions you may have to Tran Truong at tran.truong@mass.gov.

Enc. [FY23 MMARS Chargeback Estimate](#)
[FY23 HR/CMS Chargeback Estimate](#)

cc: Payroll Directors
General Counsels

FY2023 HR/CMS Chargeback

	A	B	C	D	E	F	G	H
1	Department	FY22 Total Paychecks	FY23 Amount	Total FY23 Chargeback (IE Amount)				
2	ADD	379	\$390.47	\$390				
3	AGO	14,699	\$15,143.99	\$15,144				IE: CTRHRCMSCHRBKXXXFY23
4	AGR	2,585	\$2,663.26	\$2,663				ITI for Annual:
5	ALA	903	\$930.34	\$930				CTRHRCMSCHRBKXXXFY23
6	ANF	6,619	\$6,819.38	\$6,819				ITI for Quarterly:
7	APC	2,648	\$2,728.16	\$2,728				Q1: CTRHRCMSCHRXXXFY23Q1
8	ART	883	\$909.73	\$910				Q2: CTRHRCMSCHRXXXFY23Q2
9	ATB	512	\$527.50	\$528				Q3: CTRHRCMSCHRXXXFY23Q3
10	BBE	371	\$382.23	\$382				Q4: CTRHRCMSCHRXXXFY23Q4
11	BCC	7,124	\$7,339.67	\$7,340				
12	BER	1,470	\$1,514.50	\$1,515				
13	BHC	26,471	\$27,272.37	\$27,272				
14	BLC	594	\$611.98	\$612				
15	BRC	19,330	\$19,915.19	\$19,915				
16	BRI	3,568	\$3,676.02	\$3,676				
17	BSB	399	\$411.08	\$411				
18	BSC	50,881	\$52,421.35	\$52,421				
19	BSD	12,941	\$13,332.77	\$13,333				
20	CAD	1,811	\$1,865.83	\$1,866				
21	CCC	11,529	\$11,878.02	\$11,878				
22	CDA	2,297	\$2,366.54	\$2,367				
23	CHE	7,632	\$7,863.05	\$7,863				
24	CHS	1,053	\$1,084.88	\$1,085				
25	CJC	156	\$160.72	\$161				
26	CJT	3,999	\$4,120.06	\$4,120				
27	CME	3,257	\$3,355.60	\$3,356				
28	CNB	2,186	\$2,252.18	\$2,252				
29	CPC	17,759	\$18,296.63	\$18,297				
30	CPF	411	\$423.44	\$423				
31	CPI	1,570	\$1,617.53	\$1,618				
32	CSC	200	\$206.05	\$206				
33	CSW	142	\$146.30	\$146				
34	DAA	282	\$290.54	\$291				
35	DAC	2,485	\$2,560.23	\$2,560				
36	DCP	9,914	\$10,214.13	\$10,214				
37	DCR	41,514	\$42,770.78	\$42,771				
38	DFS	12,344	\$12,717.70	\$12,718				
39	DMH	90,526	\$93,266.54	\$93,267				
40	DMR	147,532	\$151,998.31	\$151,998				
41	DOB	3,947	\$4,066.49	\$4,066				
42	DOC	113,852	\$117,298.70	\$117,299				
43	DOE	12,580	\$12,960.84	\$12,961				
44	DOI	3,113	\$3,207.24	\$3,207				

FY2023 HR/CMS Chargeback

	A	B	C	D	E	F	G	H
45	DOR	37,148	\$38,272.60	\$38,273				
46	DOS	477	\$491.44	\$491				
47	DOT	97,766	\$100,725.72	\$100,726				
48	DPH	80,990	\$83,441.85	\$83,442				
49	DPU	4,842	\$4,988.58	\$4,989				
50	DSS	109,275	\$112,583.14	\$112,583				
51	DYS	19,747	\$20,344.81	\$20,345				
52	EAS	4,135	\$4,260.18	\$4,260				
53	EDU	1,720	\$1,772.07	\$1,772				
54	EEC	6,629	\$6,829.68	\$6,830				
55	EED	1,708	\$1,759.71	\$1,760				
56	EHS	44,435	\$45,780.20	\$45,780				
57	ELD	1,442	\$1,485.65	\$1,486				
58	ENE	1,640	\$1,689.65	\$1,690				
59	ENV	8,216	\$8,464.73	\$8,465				
60	EOL	39,463	\$40,657.68	\$40,658				
61	EPS	5,998	\$6,179.58	\$6,180				
62	EQE	18,914	\$19,486.59	\$19,487				
63	ETH	745	\$767.55	\$768				
64	FRC	27,587	\$28,422.16	\$28,422				
65	FSC	24,456	\$25,196.37	\$25,196				
66	FWE	8,428	\$8,683.15	\$8,683				
67	GCC	7,361	\$7,583.84	\$7,584				
68	GIC	3,298	\$3,397.84	\$3,398				
69	GOV	1,932	\$1,990.49	\$1,990				
70	HCC	16,790	\$17,298.29	\$17,298				
71	HCF	4,469	\$4,604.29	\$4,604				
72	HLY	8,129	\$8,375.09	\$8,375				
73	HOU	16,952	\$17,465.20	\$17,465				
74	HPC	1,625	\$1,674.19	\$1,674				
75	HRD	4,461	\$4,596.05	\$4,596				
76	HSD	5,071	\$5,224.52	\$5,225				
77	HST	25	\$25.76	\$26				
78	IGO	1,915	\$1,972.97	\$1,973				
79	ITD	11,926	\$12,287.04	\$12,287				
80	LEG	649	\$668.65	\$669				
81	LIB	278	\$286.42	\$286				
82	LOT	9,640	\$9,931.84	\$9,932				
83	MAS	17,273	\$17,795.91	\$17,796				
84	MBC	11,093	\$11,428.82	\$11,429				
85	MBT	157,893	\$162,672.98	\$162,671				
86	MCA	17,725	\$18,261.60	\$18,262				
87	MCB	3,463	\$3,567.84	\$3,568				
88	MCC	20,041	\$20,647.71	\$20,648				
89	MCD	1,359	\$1,400.14	\$1,400				
90	MGC	2,557	\$2,634.41	\$2,634				

FY2023 HR/CMS Chargeback

	A	B	C	D	E	F	G	H
91	MHL	395	\$406.96	\$407				
92	MID	4,605	\$4,744.41	\$4,744				
93	MIL	16,588	\$17,090.18	\$17,090				
94	MMA	10,972	\$11,304.16	\$11,304				
95	MMP	338	\$348.23	\$348				
96	MRC	21,809	\$22,469.24	\$22,469				
97	MWC	14,961	\$15,413.92	\$15,414				
98	NAC	11,825	\$12,182.98	\$12,183				
99	NEC	14,711	\$15,156.35	\$15,156				
100	NFK	3,345	\$3,446.26	\$3,446				
101	NOR	6,016	\$6,198.13	\$6,198				
102	NSC	17,339	\$17,863.91	\$17,864				
103	NSD	147	\$151.45	\$151				
104	NWD	2,231	\$2,298.54	\$2,299				
105	OCA	419	\$431.68	\$432				
106	OCD	8,409	\$8,663.57	\$8,664				
107	OHA	350	\$360.60	\$361				
108	ORI	362	\$372.96	\$373				
109	OSC	2,964	\$3,053.73	\$3,054				
110	OSD	2,086	\$2,149.15	\$2,149				
111	PAR	4,686	\$4,827.86	\$4,828				
112	PER	1,347	\$1,387.78	\$1,388				
113	PLY	3,337	\$3,438.02	\$3,438				
114	POL	73,249	\$75,466.51	\$75,467				
115	PST	294	\$302.90	\$303				
116	QCC	23,747	\$24,465.91	\$24,466				
117	RCC	6,308	\$6,498.97	\$6,499				
118	REG	6,515	\$6,712.23	\$6,712				
119	RGT	1,782	\$1,835.95	\$1,836				
120	SAO	5,500	\$5,666.50	\$5,667				
121	SBA	1,999	\$2,059.52	\$2,060				
122	SCA	735	\$757.25	\$757				
123	SDA	88	\$90.66	\$91				
124	SDB	6,105	\$6,289.82	\$6,290				
125	SDC	7,239	\$7,458.15	\$7,458				
126	SDD	1,037	\$1,068.39	\$1,068				
127	SDE	14,704	\$15,149.14	\$15,149				
128	SDF	5,355	\$5,517.11	\$5,517				
129	SDH	30,857	\$31,791.15	\$31,791				
130	SDM	15,955	\$16,438.01	\$16,438				
131	SDN	8,355	\$8,607.94	\$8,608				
132	SDO	570	\$587.26	\$587				
133	SDP	16,031	\$16,516.31	\$16,516				
134	SDS	23,873	\$24,595.72	\$24,596				
135	SDW	14,565	\$15,005.93	\$15,006				
136	SEA	299	\$308.05	\$308				

FY2023 HR/CMS Chargeback

	A	B	C	D	E	F	G	H
137	SEC	12,235	\$12,605.40	\$12,605				
138	SEN	7,766	\$8,001.10	\$8,001				
139	SJC	2,261	\$2,329.45	\$2,329				
140	SOR	1,497	\$1,542.32	\$1,542				
141	SRB	3,102	\$3,195.91	\$3,196				
142	SSA	38,877	\$40,053.94	\$40,054				
143	STC	15,061	\$15,516.95	\$15,517				
144	SUF	6,913	\$7,122.28	\$7,122				
145	TAC	630	\$649.07	\$649				
146	TRB	2,630	\$2,709.62	\$2,710				
147	TRC	162,197	\$167,107.28	\$167,107				
148	TRE	7,252	\$7,471.54	\$7,472				
149	VET	1,664	\$1,714.38	\$1,714				
150	VWA	675	\$695.43	\$695				
151	WEL	40,507	\$41,733.29	\$41,733				
152	WES	4,360	\$4,491.99	\$4,492				
153	WOR	27,281	\$28,106.89	\$28,107				
154	WSC	29,047	\$29,926.36	\$29,926				
155	Total:	2,294,513	\$ 2,363,976.00	\$ 2,363,976.00				
156								
	FY23 Chargeback billing amount							
157		2,363,976						
158	Rate/check	\$ 1.03						

FY2023 MMARS Chargeback

Dept Admin/Dept	Dept	FY22 Transactions	FY23 Chargeback Amount
ADD	ADD	17,528	\$1,567
AGO	AGO	226,277	\$20,229
ANF/ALA	ALA	10,616	\$949
ANF/ANF	ANF	51,900	\$4,640
ANF/ATB	ATB	1,336	\$119
ANF/BSB	BSB	6,332	\$566
ANF/CSC	CSC	1,568	\$140
ANF/DCP	DCP	148,551	\$13,280
ANF/DOR	DOR	712,583	\$63,705
ANF/GIC	GIC	25,196	\$2,253
ANF/HRD	HRD	465,934	\$41,654
ANF/LIB	LIB	2,054	\$184
ANF/OHA	OHA	3,350	\$299
ANF/OSD	OSD	29,371	\$2,626
APC	APC	5,114	\$457
ART	ART	29,442	\$2,632
BBE	BBE	4,030	\$360
BCC	BCC	5,952	\$532
BER	BER	7,444	\$665
BHC	BHC	44,150	\$3,947
BLC	BLC	16,926	\$1,513
BRC	BRC	49,068	\$4,387
BRI	BRI	12,682	\$1,134
BSC	BSC	10,910	\$975
BSD	BSD	47,191	\$4,219
CAD	CAD	7,636	\$683
CCC	CCC	21,604	\$1,931
CDA	CDA	99,808	\$8,923
CJC	CJC	1,398	\$125
CJT	CJT	13,466	\$1,204
CNB	CNB	190,418	\$17,023
CPC	CPC	579,847	\$51,838
CPF	CPF	1,634	\$146
CPI	CPI	12,500	\$1,118
CSW	CSW	1,170	\$105
DAA	DAA	5,674	\$507
DAC	DAC	10,726	\$959
DFS	DFS	81,794	\$7,312
DOB	DOB	9,252	\$827
DOI	DOI	30,550	\$2,731
DOS	DOS	5,146	\$460
DOT	DOT	4,071,343	\$363,978
DPU	DPU	19,264	\$1,722
EAS	EAS	12,114	\$1,083

IE: CTRMMARSCHRBKXXXFY23

ITI for Annual: CTRMMARSCHRBKXXXFY23

ITI for Quarterly:

Q1: CTRMMARSCHRXXXFY23Q1

Q2: CTRMMARSCHRXXXFY23Q2

Q3: CTRMMARSCHRXXXFY23Q3

Q4: CTRMMARSCHRXXXFY23Q4

FY2023 MMARS Chargeback

EDU/DOE	DOE	969,070	\$86,635
EDU/EDU	EDU	19,630	\$1,755
EDU/EEC	EEC	244,094	\$21,822
EDU/RGT	RGT	55,268	\$4,941
EED	EED	19,643	\$1,756
EHS/CHE	CHE	85,875	\$7,677
EHS/DMH	DMH	627,643	\$56,111
EHS/DMR	DMR	2,348,499	\$209,956
EHS/DPH	DPH	1,407,804	\$125,858
EHS/DSS	DSS	5,194,644	\$464,401
EHS/DYS	DYS	231,403	\$20,687
EHS/EHS	EHS	11,777,355	\$1,052,106
EHS/HLY	HLY	86,463	\$7,730
EHS/MCB	MCB	106,786	\$9,547
EHS/MCD	MCD	68,641	\$6,137
EHS/VET	VET	353,163	\$31,573
EHS/WEL	WEL	150,474	\$13,452
ELD	ELD	4,535	\$405
ENE	ENE	16,084	\$1,438
ENV/AGR	AGR	123,111	\$11,006
ENV/DCR	DCR	523,612	\$46,811
ENV/ENV	ENV	298,152	\$26,655
ENV/EQE	EQE	436,226	\$38,999
ENV/FWE	FWE	86,135	\$7,700
EOL	EOL	500,753	\$44,767
EPS/CHS	CHS	17,792	\$1,591
EPS/CME	CME	174,516	\$15,602
EPS/DOC	DOC	375,919	\$33,607
EPS/EPS	EPS	149,162	\$13,335
EPS/MIL	MIL	141,626	\$12,661
EPS/PAR	PAR	13,890	\$1,242
EPS/POL	POL	798,113	\$71,351
EPS/SOR	SOR	5,700	\$510
ETH	ETH	2,668	\$239
FRC	FRC	59,488	\$5,318
FSC	FSC	29,268	\$2,617
GCC	GCC	5,278	\$472
GOV	GOV	4,976	\$445
HCC	HCC	49,060	\$4,386
HCF	HCF	22,973	\$2,054
HPC	HPC	8,789	\$786
HSD	HSD	37,170	\$3,323
HST	HST	307	\$27
IGO	IGO	10,625	\$950
ITD	ITD	81,733	\$7,307
LEG/HOU	HOU	3,624	\$324
LEG/LEG	LEG	5,228	\$467

FY2023 MMARS Chargeback

LEG/SEN	SEN	3,412	\$305
LOT	LOT	534,763	\$47,808
MAS	MAS	25,950	\$2,320
MBC	MBC	26,880	\$2,403
MBT	MBT	344,010	\$30,754
MCA	MCA	33,030	\$2,953
MCC	MCC	61,722	\$5,518
MGC	MGC	43,110	\$3,854
MHL	MHL	2,528	\$226
MID	MID	18,098	\$1,618
MMA	MMA	24,878	\$2,224
MMP	MMP	8,946	\$800
MRC	MRC	2,328,838	\$208,198
MWC	MWC	9,274	\$829
NAC	NAC	17,928	\$1,603
NEC	NEC	49,200	\$4,398
NFK	NFK	14,364	\$1,284
NOR	NOR	12,656	\$1,131
NSC	NSC	31,870	\$2,849
NSD	NSD	2,110	\$189
NWD	NWD	12,588	\$1,125
OCA	OCA	1,842	\$165
OCD	OCD	231,973	\$20,738
ORI	ORI	210,420	\$18,812
OSC	OSC	11,397	\$1,019
PER	PER	41,584	\$3,718
PLY	PLY	18,895	\$1,689
PST	PST	1,218	\$109
QCC	QCC	40,828	\$3,650
RCC	RCC	13,259	\$1,185
REG	REG	43,685	\$3,905
SAO	SAO	9,592	\$858
SBA	SBA	1,854	\$166
SCA	SCA	4,142	\$370
SDA	SDA	1,844	\$165
SDB	SDB	33,710	\$3,014
SDC	SDC	39,906	\$3,568
SDD	SDD	13,850	\$1,238
SDE	SDE	48,774	\$4,360
SDF	SDF	41,856	\$3,742
SDH	SDH	77,648	\$6,942
SDM	SDM	56,069	\$5,013
SDN	SDN	39,640	\$3,544
SDO	SDO	1,264	\$113
SDP	SDP	51,986	\$4,648
SDS	SDS	49,585	\$4,433
SDW	SDW	48,049	\$4,296

FY2023 MMARS Chargeback

SEA	SEA	2,068	\$185
SEC	SEC	80,458	\$7,193
SJC	SJC	10,702	\$957
SRB	SRB	49,406	\$4,417
SSA	SSA	56,558	\$5,056
STC	STC	42,591	\$3,808
SUF	SUF	16,578	\$1,482
TAC	TAC	4,708	\$421
TRB	TRB	14,190	\$1,269
TRC	TRC	518,352	\$46,341
TRE	TRE	2,579,686	\$230,624
UMS	UMS	33,194	\$2,968
VWA	VWA	38,024	\$3,399
WES	WES	12,638	\$1,130
WOR	WOR	40,118	\$3,587
WPA	WPA	92	\$8
WSC	WSC	41,664	\$3,725
		43,125,869	3,854,665.00

FY23 Billing Amount (3% increase from FY22): **3,854,665.00**
 Rate/Transaction: **0.0894**