



**MARTIN J. BENISON**  
COMPTROLLER

# **Commonwealth of Massachusetts**

Office of the Comptroller  
One Ashburton Place, Room 901  
Boston, Massachusetts 02108

Phone (617) 727-5000  
Fax (617) 727-2163  
<http://www.mass.gov/osc>

## **MEMORANDUM**

**To:** Chief Fiscal Officers  
**From:** Martin J. Benison, Comptroller  
**Date:** January 8, 2009  
**Subject:** Federal Approval of Allocated and Billed Costs for FY2009

Comptroller Memo FY#2009-19

---

### **Executive Summary**

The attached negotiation agreement dated December 16, 2008 involving the FY2009 Statewide Cost Allocation Plan (SWCAP) reflects an understanding between the Commonwealth and Federal Government concerning Federal payment of state funded costs incurred on behalf of a Federal grant, contract, or federally reimbursed state appropriation. The accompanying schedule of approved central service allocations (Exhibit A) referred to under Section I of this agreement and the billed costs identified under Section II were negotiated with the government in accordance with OMB Circular A-87, Cost Principles for State and Local Governments.

---

### **FEDERAL REIMBURSEMENTS**

Departments whose Federal funding is through reimbursement of state appropriations should compare the Section I allocated costs approved in this schedule with those costs used as the basis for claiming Federal financial participation (FFP) in FY2009. In almost all cases, Section I allocations identified for a department are further allocated to reimbursable expenditure accounts or programs through a departmental cost allocation plan. The difference in that portion of the departmental allocations attributable to Section I costs should be adjusted through current year claims.

With respect to Section II costs, departments should ensure that all eligible costs are claimed in full for reimbursement whether such costs are charged to the department's central administrative or reserve accounts, memo billed or paid on behalf of the department from the accounts of the department providing the service.

Departments whose Federal reimbursement is determined through service rates should follow the same procedures described above to identify the variance between the allocated costs used to

calculate the service rates in effect for claiming FFP in FY2009 and those costs approved under the attached schedule. Adjustments may also be made to prospective rates. Departments should consult with their rate setting authority for further instruction on amending rates.

## **FEDERAL GRANTS**

Section I allocated costs will be assessed to Federal grants and special revenue trusts under the FY2011 departmental indirect cost rates developed by this office.

## **ASSESSMENTS AND FEES**

The costs approved in this agreement should also be used for identifying the full costs of operating programs assessed to or reimbursed by non-Federal entities, or through fees based on the costs of the services provided. Please refer to [Executive Office of Administration and Finance Administrative Bulletin No. 6](#) with respect to the determination of allocated costs in calculating fees.

Any questions you may have regarding this matter should be directed to Fred DeMinico at (617) 973-2625

Enc.    Negotiation Agreement  
         Exhibit A

cc:      MMARS Liaisons  
         Payroll Directors  
         General Counsels  
         Internal Distribution



## DEPARTMENT OF HEALTH &amp; HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

26 Federal Plaza-Room 41-122  
New York, New York 10278  
PHONE: (212)-264-2069  
FAX: (212)-264-5478

December 16, 2008

Mr. Martin Benison  
Comptroller  
The Commonwealth of Massachusetts  
One Ashburton Place, Room 901  
Boston, Massachusetts 02108

Dear Mr. Benison:

A negotiation agreement is being faxed to you for signature, approving the central service costs of your state/locality. This agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included in the costs of your departments and agencies. The agreement must be signed by a duly authorized representative of your organization and faxed to me; retain a copy for your file. Our fax number is (212) 264-5478. We will reproduce and distribute the agreement to awarding agencies of the Federal Government for their use.

As a result of this negotiation, the State will address the following in future submissions:

1. Central Service Plan - Section I

- a. Organization Chart - Provide a detailed organizational chart that would reflect the placement of each central service agency (both unbilled and billed), and all departments and other units of government even though they may not be shown as benefitting from the central service functions.
- b. The fixed central service costs for fiscal year ended June 30, 2009 amounting to \$60,605,924 includes final carryforward of under-recovery of \$1,821,393 from fiscal year ended June 30, 2007.
- c. The State should provide a written explanation or analysis of any significant proposed increase in an individual component (e.g. Budget, State Comptroller, etc.) of the plan over the previous year. A significant increase would be ten percent or more over the actual amount negotiated the previous year for that component, e.g., State Comptroller. In addition, the use of new allocation statistics or significant changes in statistical bases historically used should be explained.

Mr. Martin Benison

-2-

December 16, 2008

## 2. Section II of Cost Allocation Agreement

Included in this Section are Internal Service and Self-Insurance Funds. The following information relative to each of these Funds must be submitted with your proposal:

- a. Information concerning the basis of the rates charges.
- b. Financial statements, prepared in accordance with generally accepted accounting principles, reflecting the status of each Fund. At a minimum, this should include a balance sheet and a statement of income and expense.
- c. A listing of all transfers into and out of each Fund.
- d. A description of the procedures used to charge for services provided.
- e. Justification for the retention of any fund balances, including copies of actuarial reports supporting the balances in Self-Insurance and similar funds.
- f. A schedule summarizing the billings and payments, by State Agency, for each service is also necessary.
- g. A reconciliation of retained earnings must be submitted for each Internal Service Fund. For guidance in preparing the reconciliation refer to Illustration 4-7 on pages 4-19 through 4-22 of ASMB C-10.

Your cost allocation plan for the fiscal year ending June 30, 2011 based on your actual costs for the fiscal year ended June 30, 2009 must be submitted to my office by December 31, 2009.

In order to effect a timely negotiation, your next plan must be accompanied by the following supporting information:

1. A certification of the plan by a responsible official.
2. A copy of your official financial statements supporting the costs contained in the plan.
3. An organization chart identifying those organizations rendering central services and all other departments, agencies, and bureaus, whether or not they are reflected as benefiting from services in the cost allocation plan.




Mr. Martin Benison

-3-

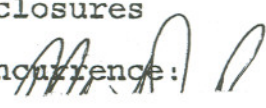
December 16, 2008

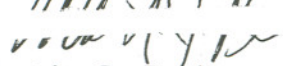
In addition, please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and FAX (212-264-5478) it to me with the enclosed negotiation agreement.

Sincerely,

  
Robert I. Aaronson  
Director, Division of  
Cost Allocation

Enclosures

Concurrence: 

  
Martin J. Benison  
Name

Comptroller  
Title

December 19, 2008  
Date

#0637

ORIGINAL

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

**STATE/LOCALITY:**  
Commonwealth of Massachusetts  
Boston, Massachusetts 02133

**DATE:** December 16, 2008

**FILING REF.:** The preceding  
Agreement was dated 11/17/08

---

**SECTION I: ALLOCATED COSTS**

---

The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ended 6/30/09 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

---

**SECTION II: BILLED COSTS**

---

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

1. Fringe Benefits (See Addendum)
2. Space Usage (See Addendum)
3. Data Center: Computer Services  
Telecommunications
4. Support Services: Motor Vehicles  
Central Reproduction
5. Postage
6. Audit Costs: State Auditor  
Single Audits
7. Employee Health and Welfare (See Addendum)
8. Medicare Tax (See Addendum)
9. Universal Health Insurance (See Addendum)
10. Extended Leave of Absence Chargeback
11. Worker's Compensation: Payments  
Litigation Unit
12. Unemployment Insurance (See Addendum)
13. Liability Management and Reduction Fund
14. Obsolete Records
15. Bulk Fuel
16. New MMARS - OSC



### Section III: CONDITIONS

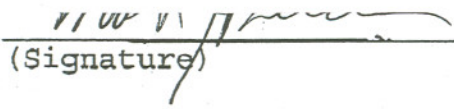
The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to be billed cost. Failure to obtain approval may result in cost disallowances.
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

SEE ADDENDUM

BY THE STATE/LOCALITY:

BY THE COGNIZANT AGENCY ON  
BEHALF OF THE FEDERAL GOVERNMENT:Commonwealth of Massachusetts DEPARTMENT OF HEALTH&HUMAN SERVICES  
State/Local/ity (AGENCY)  
(Signature)  
(Signature)Martin J. Benison  
(Name)Robert I. Aaronson  
(Name)Comptroller  
(Title)Director, Div. of Cost Allocation  
(Title)December 19, 2008  
(Date)December 16, 2008  
(Date)HHS Representative: I. SattlerTelephone: 212-264-0932



PAGE 1 OF 3ADDENDUM TO RATE AGREEMENTDec. 16, 2008  
Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02133

FRINGE BENEFIT RATE

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FIXED	7/1/08	6/30/09	24.50%	All	Regular Employees
FIXED	7/1/08	6/30/09	32.18%	All	Uniformed Employees
FIXED	7/1/08	6/30/09	1.31%	All	See Note 3

\*Base: Salaries and Wages (see comments below)

Treatment of Fringe Benefits: Fringe benefit applicable to direct salaries and wages are treated as direct costs.Fringe benefit rates are approved on a fixed basis for the noted fiscal year and should be used by grantee agencies for the following purposes:

- (a) For budgeting purposes on grant award applications.
- (b) For billing purposes.
- (c) For inclusion in their indirect cost rate proposal and must be treated as either direct or indirect cost consistent with treatment accorded similar cost charged to the Federal programs.

NOTE 1:

Treatment of Paid Absences: Vacation, holiday, sick leave pay and other absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these absences are not made.

NOTE 2:

The following fringe benefits are included in the fringe benefit rates:

- Retirement/Pension
- Health Benefits
- Terminal Leave

PAGE 2 OF 3ADDENDUM TO RATE AGREEMENTDec. 16, 2008

Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02133

NOTE 3:

An additional rate (referred to as Payroll Tax Rate by the Commonwealth) of 1.31% is approved on a fixed basis for all regular, uniformed and contractual employees.

This rate includes:

- Unemployment Insurance
- Universal Health Insurance
- Medicare Tax

NOTE 4:

Health and Welfare Fund: In accordance with union contracts the Commonwealth makes the following weekly contributions to this fund for the use of employees in obtaining dental and optical services:

<u>Bargaining Unit</u>	<u>Per Week/Per Employee</u>	
	<u>07/01/07-06/30/08</u>	<u>07/01/08-06/30/09</u>
NAGE Unit 1,3,6	\$14.00	\$14.00
SEIU 8 & 10	13.00	13.00
COPS old Units 51/52	12.00	12.00
Alliance Unit 2,	\$13.00	\$13.00
SPAM Unit 5A,	12.00	12.00
MNA Unit 7,	12.00	12.00
MOSES Unit 9	13.00	13.00
MCOFU Unit 4	\$12.00	\$12.00
New DOC Captains	\$14.00	\$14.00

PAGE 3 OF 3ADDENDUM TO RATE AGREEMENTDec. 16, 2008  
Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02133

NOTE 5:

The following rates are approved by this agreement for use in identifying the cost of space occupancy in certain State owned buildings:

<u>Building</u>	<u>07/01/08 - 06/30/09</u> <u>Cost Per Sq.Ft.</u>
McCormack	\$26.93
Hurley	\$21.60
Saltonstall	\$ -0-
Lindemann	\$21.01
State House	\$30.19



Exhibit A

COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER  
STATEWIDE COST ALLOCATION PLAN  
APPROVED FIXED FY2009 ALLOCATIONS

DEPT	AGO	ANF	DCP	HRD	LRC	OSC	OSD	TRE	Adjustment for FY2007 & FY2008 SWCAP'S	Total
ABC			-	(308)					-	(308)
ADD		2,814	7,423	339	25	(1,177)	597	393	19,717.15	30,131
AGR	62,570	9,863	-	3,678	173	29,967	3,460	1,290	(8,420.38)	102,581
ALA	(785)	4,593	4,162	753	31	1,962	986	423	26,581.23	38,708
APC	(1,935)	6,560	(6,313)	2,809	770	17,229	241	4,653	(7,334.07)	16,679
ART		1,464	4,162	2,359	53	9,439	1,259	1,008	(1,769.87)	17,974
ATB		9,799	-	1,263	41	5,570	1,492	821	40,991.43	59,978
BBE	16,023	510	-	898	74	2,561		397	(695.67)	19,768
BCA	8,107	502	-	521	6	1,355	80	501	(479.90)	10,591
BCC	(2,202)	5,798	2,971	687	772	17,933		6,464	(6,801.62)	25,621
BER		2,087	4,162	1,038	332	8,168	1,211	1,787	(2,208.32)	16,576
BHC	2,896	17,318	(35,769)	(946)	2,199	44,123	44	(10,548)	(19,957.35)	(642)
BLC		2,969	4,162	5,446	59	11,910	(38)	(5,041)	(2,970.02)	16,497
BRC	(1,509)	10,374	6,462	7,661	1,346	30,235	622	12,457	(12,939.51)	54,709
BRI		3,999	16,647	2,396	817	12,743		3,809	(5,112.36)	35,299
BSB		13,736	416,648	4,717	78	19,025	7,024	1,511	48,766.18	511,505
BSC	2,896	32,143	119,832	20,370	3,196	91,267		34,523	(34,648.11)	269,579
CAD	3,343	2,240	-	2,928	155	7,778	514	1,978	(2,961.67)	15,974
CCC	693	7,202	(114,836)	4,482	940	20,697	298	7,055	(8,499.19)	(81,969)
CDA		4,368	6,284	6,105	205	21,528	(2,527)	3,518	(4,813.91)	34,669
CHE		13,861	(6,113)	29,955	1,206	51,155	16,759	15,825	(16,816.79)	105,833
CHS	44,351	4,669	4,162	18,562	168	12,713	6,177	2,263	(4,761.86)	88,303
CJC		321	4,162	773	41	1,343	821	190	(347.74)	7,304
CJT	1,151	1,973	20,261	(7,797)	(54)	1,683	(3,353)	(9,856)	(2,643.45)	1,365
CME	16,681	5,354	8,324	3,246	185	20,660	(534)	3,483	(4,516.40)	52,882
CPC	(13,496)	18,844	113,492	12,599	2,474	358,496	970	17,475	(12,858.64)	497,995
CPF	10,408	622	-	374		2,175	1,269	590	(754.95)	14,682
CPI		2,357	15,747	1,310	404	8,879	742	2,297	(2,447.38)	29,290
CSW		168	-	2,248	13	1,262		201	(147.71)	3,744
CTY			-			71			-	71
DAA		342	4,162	267		1,094	(1,503)	(202)	(3,486.51)	673

**COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER  
STATEWIDE COST ALLOCATION PLAN  
APPROVED FIXED FY2009 ALLOCATIONS**

DEPT	AGO	ANF	DCP	HRD	LRC	OSC	OSD	TRE	Adjustment for FY2007 & FY2008 SWCAP'S	Total
DAC	5,098	1,088	4,162	789	117	3,509	(504)	1,108	(1,362.80)	14,004
DCC		39	(3,261)	(4,194)	12	194	(188)	(27)	(251.52)	(7,676)
DCR	306,662	52,350	364,806	258,039	4,490	271,854	51,961	87,733	(69,818.53)	1,328,078
DES	(50,517)	(30,001)	(71,751)	(59,727)	(5,041)	(598,149)	(34,763)	(58,386)	(33,871.19)	(942,207)
DFS	366	5,372	-	5,023	159	24,892	9,364	435	(6,511.69)	39,100
DIA	(45,533)	12,721	16,647	59,732	493	73,986	12,846	(29,356)	(16,497.40)	85,039
DMH	57,187	316,395	7,128	216,074	10,003	830,534	229,403	138,578	(402,592.62)	1,402,708
DMR	81,762	591,405	665,898	490,986	20,416	1,720,796	409,978	291,995	(735,348.55)	3,537,888
DOB	16,579	6,836	12,486	9,420	334	25,910	(192)	6,135	(7,746.33)	69,762
DOC	140,790	199,139	397,774	277,268	12,503	609,010	214,580	174,661	(277,153.99)	1,748,572
DOE	75,719	72,443	15,747	58,890	1,130	271,800	11,163	27,592	(60,435.63)	474,049
DOI	1,741,329	6,721	4,162	27,188	242	35,431	2,191	4,962	(7,403.71)	1,814,823
DOL	7,322	2,367	4,162	8,445	135	11,122	3,366	2,054	(3,023.09)	35,951
DOR	182,526	631,409	44,321	132,230	5,927	453,266	45,935	85,519	3,846,961.08	5,428,094
DOS		647	-	732	17	2,709	36	498	(778.03)	3,861
DPH	35,727	330,616	96,336	203,806	8,761	869,060	360,560	133,543	(380,021.03)	1,658,387
DPS	5,166	4,848	-	62,244	296	16,207	(6,489)	4,260	(5,093.83)	81,437
DPU	521,133	6,026	4,162	8,089	236	19,327	1,614	4,473	(8,338.29)	556,721
DPW	699,771	72,434	(1,367)	97,264	4,357	605,076	16,333	221,605	(100,197.52)	1,615,275
DSS	326,681	384,952	144,767	220,037	9,364	1,672,616	210,424	143,326	(475,634.60)	2,636,533
DYS	11,034	75,365	2,885,787	48,443	2,079	225,103	82,517	34,106	(90,233.34)	3,274,201
EAS	15,294	6,044	4,162	7,323	1,208	20,079	672	6,885	(6,444.03)	55,224
EEC	10,196	147,730	22,270	32,283	1,193	522,570	173,600	49,545	(50,236.79)	909,149
EED	15,063	710	(3,261)	614		2,580	76	670	(504.12)	15,947
EHS	123,647	150,022	24,971	79,541	3,052	3,997,579	39,692	61,106	(125,843.27)	4,353,767
ELD	2,896	136,743	-	4,811	94	418,615	136,529	11,157	(157,772.96)	553,073
ELW			-	128		95		128	-	351
ENE	3,086	1,503	-	2,562	53	4,041	(496)	1,084	(1,867.43)	9,967
ENV	140,652	13,541	23,170	44,311	616	43,919	(4,101)	8,883	(19,809.45)	251,183
EOL	106,863	77,327	163,314	144,663	7,787	926,239	56,160	103,519	(28,401.60)	1,557,471
EPS	161,749	7,062	4,162	11,709	187	40,030	(221)	4,503	(10,127.52)	219,054

**COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER  
STATEWIDE COST ALLOCATION PLAN  
APPROVED FIXED FY2009 ALLOCATIONS**

DEPT	AGO	ANF	DCP	HRD	LRC	OSC	OSD	TRE	Adjustment for FY2007 & FY2008 SWCAP'S	Total
EQA		1,243	7,423	1,112		4,613	3,807	662	(1,383.09)	17,477
EQE	2,152,094	45,722	28,233	112,883	2,673	230,461	13,608	(34,817)	(59,883.48)	2,490,974
ETH	3,969	864	-	1,600	128	3,364	1,567	712	(1,103.43)	11,102
FAD			-			2			-	2
FRC		18,081	319,139	16,946	4,274	54,742	14	16,322	(21,019.66)	408,498
FSC	(4,405)	18,959	50,072	6,834	1,309	47,427	(273)	8,411	(22,792.52)	105,541
FWE	107,555	12,444	4,162	29,836	838	59,890	41,912	13,124	(14,511.30)	255,251
GCC	2,896	7,192	31,444	(466)	1,659	13,936		(6,046)	(8,961.70)	41,654
GCN		187	-	475	52	835		528	-	2,077
GIC	(7,582)	13,521	-	2,387	75	23,901	3,671	1,905	67,150.20	105,029
GOV	41,832	2,434	4,162	1,519		8,184	(435)	2,249	(3,572.00)	56,373
HCC		15,377	(259,410)	(3,889)	4,526	35,766		(15,830)	(17,804.30)	(241,264)
HCF	9,257	5,750	4,162	1,345	232	23,881	5,657	3,527	(7,307.98)	46,503
HLY		10,596	71,781	24,687	969	43,711	1,420	13,011	(13,140.38)	153,035
HOU	(3,870)	19,304	-	13,084	4,845	60,315		28,778	(24,098.92)	98,357
HSD	693	6,838	15,747	(303)	575	25,157	3,258	6,412	(8,468.58)	49,908
HST		266	-	38		850		64	(231.74)	987
IGO	(2,202)	1,524	(11,474)	466		5,550	1,162	1,020	(2,439.57)	(6,394)
ITD		118,216	-	175,776	902	54,525	6,298	2,536	478,895.17	837,147
JLM	17,364	284	-	(39)	3	1,412	60	193	(333.91)	18,943
LEG		3,977	-	3,641	130	10,067		(6,946)	(3,413.81)	7,454
LIB		3,505	-	919	37	2,278	(164)	668	23,856.81	31,099
LOT	28,733	41,374	25,872	4,134	1,420	101,848	17,079	18,363	(51,856.22)	186,967
MAC	(2,202)	217	-	2,819	13	1,430	869	2,278	(742.87)	4,682
MAS	693	12,444	65,152	8,990	1,529	36,897		14,663	(14,867.05)	125,500
MBC	4,282	8,355	19,611	5,205	1,052	23,457	(164)	8,480	(9,579.86)	60,697
MCA		13,311	187,064	12,728	1,881	40,485		8,536	(14,053.64)	249,952
MCB		12,639	16,647	7,631	407	50,636	7,244	7,281	(16,487.27)	85,998
MCC	693	17,703	345	9,993	2,111	47,145	(14)	16,657	(18,900.26)	75,734
MCD	3,086	3,138	8,324	8,313	153	30,033	4,443	2,349	(4,163.73)	55,675
MHL		430	4,162	212	64	2,041		305	(459.42)	6,756



**COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER  
STATEWIDE COST ALLOCATION PLAN  
APPROVED FIXED FY2009 ALLOCATIONS**

DEPT	AGO	ANF	DCP	HRD	LRC	OSC	OSD	TRE	Adjustment for FY2007 & FY2008 SWCAP'S	Total
MID		5,202	12,486	3,204		16,864		5,409	(5,802.22)	37,364
MIL	5,791	4,499	33,916	(5,380)	130	53,194	(1,317)	(8,854)	(5,234.88)	76,745
MMA	(19,497)	9,617	(1,500)	3,555	1,501	29,559		3,700	(10,044.17)	16,892
MRB		1,940	-	25,713	136	6,925	(1,443)	1,983	(2,404.16)	32,850
MRC	5,904	66,780	215,277	41,210	2,207	499,214	55,678	34,389	(82,317.36)	838,340
MWC	2,896	9,619	(13,941)	7,097	1,493	27,683	147	11,496	(11,168.05)	35,322
NAC	5,791	9,380	69,588	6,676	977	27,611		11,496	(10,505.31)	121,015
NEC	2,896	12,432	(138,725)	9,282	1,587	36,341		15,123	(14,435.73)	(75,499)
NFK		5,401	8,324	3,070	960	16,617	4,867	5,130	(5,641.16)	38,726
NOR	5,791	7,543	24,971	5,396	1,688	23,508		8,704	(8,909.43)	68,693
NSC	693	16,281	(19,116)	(1,950)	2,108	30,552	149	(10,332)	(19,922.98)	(1,537)
NWD		2,922	8,324	1,092	571	10,312	1,761	2,974	(3,535.52)	24,421
OCD	134,781	11,493	-	28,261	404	55,112	4,626	29,022	(13,123.70)	250,576
OFC	(8,542)	(58,258)	(6,523)	(10,335)	(636)	(279,781)	(83,489)	(38,892)	(65,773.35)	(552,229)
OHA		3,379	(1,490)	763	42	2,008	560	394	19,362.78	25,020
ORI		3,246	4,162	1,274	38	27,989	4,158	972	(3,412.66)	38,427
PAR		11,773	32,394	15,310	685	40,407	(14,378)	10,128	(11,570.53)	84,749
PER	432,515	15,932	4,162	(236)		16,040	1,544	1,932	90,818.20	562,709
PLY		4,764	12,486	3,042	941	17,038	134	5,123	(5,290.13)	38,238
POL	259,526	188,235	394,517	205,792	9,013	493,708	31,267	119,764	(191,544.58)	1,510,279
QCC		11,137	14,571	7,093	1,590	35,140		10,754	(12,670.80)	67,615
RCC	(123)	6,625	10,489	6,645	1,232	21,612		5,956	(8,534.58)	43,901
REG	100,390	4,609	4,162	14,086	268	16,307	186	4,212	(5,410.40)	138,809
RGT	27,047	3,144	6,672	1,487	340	17,178	2,126	1,349	(4,165.97)	55,178
RMV	224,908	49,438	41,862	47,237	1,304	215,630	1,227	24,490	(51,381.74)	554,714
SAO		10,153	15,747	7,216		32,044	6,286	11,492	(13,725.11)	69,211
SCA	(2,987)	1,255	-	1,610	33	5,252	1,340	699	(1,531.35)	5,671
SDA		79	-	117	24	577	448	78	(290.97)	1,031
SDB		8,931	4,162	2,047	1,165	29,934	10,949	9,167	(10,624.39)	55,732
SDE	(15,417)	24,149	15,430	971	2,286	65,811	(1,792)	23,732	(30,901.57)	84,269
SDF		6,532	284,325	2,755	932	24,816	25,945	8,985	(6,006.54)	348,283

**COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER  
STATEWIDE COST ALLOCATION PLAN  
APPROVED FIXED FY2009 ALLOCATIONS**

DEPT	AGO	ANF	DCP	HRD	LRC	OSC	OSD	TRE	Adjustment for FY2007 & FY2008 SWCAP'S	Total
SDH	12,276	36,688	20,488	2,694	3,406	107,267	16,582	35,435	(40,012.11)	194,824
SDM	10,341	32,424	1,056,436	7,696	3,747	100,086	2,016	28,684	(37,232.74)	1,204,198
SDW		23,523	78,378	1,434	2,645	77,182	43,312	24,030	(29,668.73)	220,836
SEA	(3,870)	8,718	26,432	4,368	84	27,904	1,704	6,298	(5,317.65)	66,321
SEC	43,147	27,550	20,803	37,472	4,254	87,168	937	24,678	(29,515.07)	216,494
SEN		9,773	-	8,072	2,605	30,246		14,591	(12,147.16)	53,140
SJC	12,312	5,720	(6,991)	1,920	547	16,220	1,032	3,130	(6,779.32)	27,111
SOR	30,073	2,097	-	3,853	99	6,796	305	1,884	(2,636.89)	42,469
SRB		3,510	37,457	3,541	0	13,927	553	3,190	(5,067.32)	57,112
SRC	(267)	1,384	-	1,602	61	4,460	619	(96)	(2,225.86)	5,536
SSA	18,067	37,573	(24,764)	29,384	7,273	118,318	(26)	32,525	(40,862.66)	177,488
STC	2,896	17,204	44,942	(709)	2,941	37,936		(8,302)	(20,863.17)	76,043
SUF	20,270	9,201	16,647	6,290	1,945	30,134	712	10,352	(10,997.44)	84,554
SWD	5,098		-						-	5,098
TAC			-	95	4	97		68	-	264
TRB	13,205	20,739	8,324	7,784		13,375	3,602	(511,594)	102,237.16	(342,328)
TRC	227,893	320,091	9,149,989	(21,707)	28,847	1,050,536	3,637	282,445	(362,735.87)	10,678,995
TRP	1,654	15,838	-	18,219	1,315	51,575	318	32,558	(6,282.45)	115,195
UMS	57,165	388,126	1,160,459	8,467		779,295	(233)	40,093	(367,913.78)	2,065,458
VET	(3,870)	5,696	906	2,610	102	49,302	3,844	1,990	(5,797.26)	54,782
VWA		5,786	-	5,710		25,356	2,938	2,095	(5,797.26)	36,090
WEL	37,188	126,119	117,434	87,090	4,168	324,575	91,885	64,156	(149,416.76)	703,199
WES	(2,202)	5,296	4,162	3,206	971	18,161		5,437	(5,830.68)	29,200
WOR	2,896	17,883	(74,391)	6,970	2,482	47,925		9,116	(20,961.49)	(8,080)
WPA		1,198	-			2,678		(5,410)	-	(1,535)
WSC	(2,202)	18,822	41,210	15,837	3,335	54,334		20,515	(21,449.63)	130,390
Total	8,844,757	5,485,790	18,738,234	3,702,329	241,636	19,666,747	2,394,389	2,165,395	(633,344)	60,605,924