



MARTIN J. BENISON
COMPTROLLER

Commonwealth of Massachusetts

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

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MEMORANDUM

To: Chief Fiscal Officers
From: Martin J. Benison, Comptroller
Date: June 17, 2010
Subject: Federal Approval of Allocated and Billed Costs for FY2010

Comptroller Memo FY#2010-29

Executive Summary

The Office of the Comptroller is responsible for the development and submission of the Statewide Cost Allocation Plan (SWCAP) required under the provisions of the Federal Office of Management and Budget (OMB) Circular A-87. The SWCAP is a statistical method of allocating central government costs to the state agencies that receive central government supportive services. The FY2010 SWCAP has been reviewed and approved by the federal Department of Health and Human Services, Division of Cost Allocation (DCA).

The accompanying schedule (Exhibit A) identifies the approved costs that are associated with the general administration of the Commonwealth of Massachusetts. State agencies that receive federal grants may claim these costs as an indirect cost of managing federal programs.

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 FY2010. 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 FY2010 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 FY2012 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 [Administrative Bulletin ANF #5](#) with respect to the determination of allocated costs in calculating fees.

Any questions you may have regarding this matter should be directed to Kevin Moran at (617) 973-2606.

Enc. Negotiation Agreement
 Exhibit A

cc: MMARS Liaisons
 Payroll Directors
 General Counsels
 Internal Distribution



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Services
Division of Cost Allocation

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

April 2, 2010

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, 2010 amounting to \$67,562,808 includes final carryforward of under-recovery of \$3,297,759 from fiscal year ended June 30, 2008.

Mr. Martin Benison

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April 2, 2010

- 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.

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 April 9, 2010.

Mr. Martin Benison

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April 2, 2010

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.

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

April 9, 2010

Date

#0637

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE/LOCALITY:
Commonwealth of Massachusetts
Boston, Massachusetts 02133

DATE: April 2, 2010

FILING REF.: The preceding
Agreement was dated 12/16/08

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 6/30/10 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
17. American Recovery and Reinvestment Act (ARRA) of 2009
Administrative Cost Chargeback

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
State/LocalityDEPARTMENT OF HEALTH&HUMAN SERVICES
(AGENCY)
(Signature)
(Signature)Martin J. Benison
(Name)Robert I. Aaronson
(Name)Comptroller
(Title)Director, Div. of Cost Allocation
(Title)April 9, 2010
(Date)April 2, 2010
(Date)HHS Representative: A. Suqrim-SinghTelephone: 212-264-2069

PAGE 1 OF 3ADDENDUM TO RATE AGREEMENTApril 2, 2010

Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02133

FRINGE BENEFIT RATE

TYPE	EFFECTIVE PERIOD		RATE	LOCATIONS	APPLICABLE TO
	FROM	TO			
FIXED	7/1/09	6/30/10	26.42%	All	Regular Employees
FIXED	7/1/09	6/30/10	35.74%	All	Uniformed Employees
FIXED	7/1/09	6/30/10	1.38%	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 AGREEMENTApril 2, 2010

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 1.38% 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>07/01/08-06/30/09</u>	<u>07/01/09-06/30/10</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 AGREEMENTApril 2, 2010

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	\$23.00
Hurley	\$14.33
Lindemann	\$18.33
State House	\$33.71

COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE STATE COMPTROLLER
STATEWIDE COST ALLOCATION PLAN

Exhibit A

APPROVED FY2010 FIXED ALLOCATIONS

Dept	AGO	ANF	DCP	HRD	LRC	OSC	OSD	TRE	TOTAL
ADD	-	4,015	2,703	1,777	(24)	2,803	263	370	11,908
AGR	321,120	9,335	-	3,693	(86)	31,956	7,796	8,904	382,718
ALA	(2,144)	9,053	2,703	727	(18)	2,328	481	517	13,647
APC	14,465	6,635	(1,360)	2,165	(1)	18,800	2,043	4,994	47,741
ART	-	1,666	2,703	5,426	(44)	8,819	321	1,121	20,011
ATB	11,572	15,185	-	1,536	(38)	4,850	908	1,254	35,269
BBE	877,656	545	-	1,118	-	2,119	80	474	881,993
BCA	(4,287)	112	-	119	(6)	896	(438)	99	(3,505)
BCC	3,043	6,221	270,634	(1,597)	(201)	19,258	-	7,366	304,724
BER	-	2,154	2,703	936	-	8,243	94	2,062	16,191
BHC	(2,710)	19,510	(122,890)	(45,496)	(2,585)	17,186	62	(49,531)	(186,455)
BLC	-	3,146	(3,693)	1,527	(34)	11,696	(172)	2,787	15,257
BRC	(2,710)	12,142	(122,812)	6,178	(400)	37,117	525	14,058	(55,901)
BRI	-	4,327	10,813	1,986	-	14,973	161	4,337	36,596
BSB	3,043	19,524	1,458,206	5,655	(54)	14,794	9,505	11,258	1,521,930
BSC	3,376	34,741	1,517	14,838	(1,185)	102,249	-	34,537	190,073
CAD	2,731	2,328	-	3,918	(112)	8,981	1,353	2,392	21,592
CCC	21,633	7,996	28,253	4,000	(263)	24,904	98	9,084	95,705
CDA	-	3,471	(990)	21,652	(75)	17,572	4,505	3,086	49,221
CHE	-	14,863	10,706	32,039	(725)	54,747	17,689	16,753	146,072
CHS	8,349	4,501	2,703	4,688	(47)	13,547	8,519	3,529	45,789
CJC	3,043	307	(12,069)	112	-	1,269	(73)	247	(7,165)
CJT	9,429	2,338	12,793	(12,124)	(132)	(17)	2,454	(10,964)	3,777
CME	50,331	5,140	439,308	3,190	(18)	19,574	25,473	5,272	548,269
CPC	(5,420)	20,332	92,707	11,984	-	245,395	161	21,176	386,335
CPF	(8,574)	662	-	251	-	2,019	266	565	(4,811)
CPI	-	2,338	11,803	1,037	-	9,698	1,131	2,276	28,283
CSW	-	141	-	293	(0)	898	-	182	1,515
DAA	-	1,291	2,703	280	-	3,925	(319)	646	8,526
DAC	9,462	1,203	3,198	5,836	(31)	4,127	1,072	1,048	25,916
DCC	-	(183)	-	(178)	(4)	(837)	(475)	(217)	(1,894)
DCR	273,316	58,847	2,317,457	(5,236)	(2,540)	309,955	90,177	150,479	3,192,454
DES	-	-	-	(8)	(4,969)	(68,633)	-	(5)	(73,614)
DFS	(10,718)	4,476	307,285	24,890	(57)	25,368	16,871	10,269	378,385
DIA	260,394	12,435	10,813	17,655	(418)	67,182	12,531	52,155	432,747
DLR	-	520	-	571	5	1,958	281	550	3,886
DMH	480,174	332,919	1,356,275	215,516	(7,091)	932,946	331,155	182,549	3,824,443
DMR	108,860	591,134	479,277	478,539	(13,166)	1,808,816	579,360	332,988	4,365,807

COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE STATE COMPTROLLER
STATEWIDE COST ALLOCATION PLAN

Exhibit A

APPROVED FY2010 FIXED ALLOCATIONS

Dept	AGQ	ANF	DCP	HRD	LRC	OSC	OSD	TRE	TOTAL
DOB	16,069	7,947	8,109	9,351	(150)	25,190	3,131	6,529	76,178
DOC	13,585	262,925	(1,259,882)	267,757	(8,223)	784,745	360,583	197,084	618,574
DOE	645,827	60,838	8,109	5,000	(892)	338,534	19,977	25,448	1,102,842
DOI	2,082,054	6,941	2,703	(8,323)	(181)	37,778	2,933	5,105	2,129,010
DOL	307,821	2,095	2,703	2,988	(51,758)	8,488	(48)	2,067	274,357
DOR	13,838	1,137,081	30,458	182,087	(3,407)	438,635	52,898	88,783	1,940,371
DOS	-	624	-	865	(50)	2,366	219	617	4,641
DPH	(76,037)	351,948	31,238	202,880	(5,146)	971,671	301,424	162,019	1,939,997
DPS	315,949	5,005	-	7,538	(165)	15,944	(3,032)	3,837	345,075
DPU	376,262	5,078	2,703	4,992	(246)	15,914	(13)	3,011	407,702
DPW	(128,045)	81,071	163,109	102,961	(3,262)	477,926	26,671	811,092	1,531,523
DSS	(282,111)	407,966	92,896	199,067	(5,010)	1,791,376	295,302	174,313	2,673,800
DYS	(7,464)	76,322	(378,256)	46,496	(1,295)	230,291	157,726	39,320	163,140
EAS	133,981	5,718	9,099	4,278	-	19,874	1,190	6,970	181,110
EEC	804,646	94,148	24,595	3,929	(210)	248,412	125,701	20,094	1,321,315
EED	26,038	1,065	-	647	-	3,358	73	4,310	35,490
EHS	131,637	135,819	22,615	82,584	(1,404)	1,737,574	32,088	964,904	3,105,818
ELD	(2,710)	150,685	-	5,506	(49)	624,489	198,213	24,137	1,000,271
ELW	-	787	-	638	2	2,969	2,489	717	7,602
ENE	(2,144)	1,408	-	3,133	(31)	3,818	408	1,622	8,216
ENV	316,151	15,084	24,595	27,138	(373)	53,092	1,266	17,087	454,040
EOL	232,690	54,280	42,322	67,115	2,572	388,286	(1,722)	53,069	838,611
EPS	(41,374)	9,254	2,703	(16,539)	37	38,259	4,573	5,016	1,930
EQA	-	293	2,703	(597)	-	350	(1,991)	(585)	173
EQE	2,134,609	47,889	19,912	59,317	(1,319)	203,013	23,729	2,257,630	4,744,778
ETH	158,625	939	-	852	(5)	3,449	1,697	760	166,317
FRC	-	20,307	307,071	3,543	(1,861)	65,550	121	19,316	414,046
FSC	33,472	20,085	(24,476)	(8,632)	(2,022)	45,762	-	(27)	64,163
FWE	70,881	11,232	(990)	(7,422)	(309)	50,780	33,513	18,217	175,902
GCC	(2,710)	7,710	(173,217)	(1,508)	(716)	10,312	-	(13,734)	(173,864)
GCN	-	108	-	24	10	491	-	272	906
GIC	177,261	23,759	-	2,465	(74)	27,060	6,107	2,560	239,138
GOV	(3,058)	3,753	2,703	1,331	-	11,973	(436)	3,082	19,348
HCC	-	17,656	8,636	103	(347)	42,158	-	(13,365)	54,841
HCF	10,928	6,645	2,703	(1,291)	(152)	27,761	7,471	3,969	58,034
HLY	-	11,292	(282,857)	28,231	(692)	49,824	4,956	15,136	(174,109)
HOU	11,872	20,339	-	10,268	849	69,406	-	30,235	142,968

COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE STATE COMPTROLLER
STATEWIDE COST ALLOCATION PLAN

Exhibit A

APPROVED FY2010 FIXED ALLOCATIONS

Dept	AGO	ANF	DCP	HRD	LRC	OSC	OSD	TRE	TOTAL
HSD	3,376	7,087	9,093	3,198	(268)	27,346	2,771	6,960	59,562
HST	-	180	-	33	-	567	-	54	834
IGO	(2,144)	1,727	-	95	-	6,217	1,061	1,251	8,207
ITD	-	190,114	-	22,157	(282)	60,829	16,229	8,934	297,982
JLM	35,572	81	-	63	(3)	294	135	8	36,149
LEG	-	2,795	-	1,601	(103)	7,775	-	7,431	19,499
LIB	-	6,781	-	8,881	(22)	2,836	-	833	19,310
LOT	23,919	44,078	18,922	31,977	(681)	131,300	22,345	22,212	294,069
MAC	-	540	-	306	(14)	2,119	487	3,818	7,256
MAS	21,633	14,254	297,985	25,138	(462)	43,514	-	17,724	419,787
MBC	4,041	8,812	(86,322)	3,948	(261)	26,128	-	8,804	(34,850)
MCA	-	14,350	(26,552)	11,625	(500)	41,796	-	9,148	49,866
MCB	-	13,039	10,813	(2,311)	(278)	45,779	11,734	8,011	86,786
MCC	3,376	18,868	(18,556)	23,595	(402)	52,379	259	16,227	95,746
MCD	61,504	3,462	5,406	(417)	(94)	30,632	5,104	2,603	108,200
MHL	-	533	2,703	306	(1)	2,031	-	354	5,925
MID	-	6,126	8,109	3,447	-	21,954	-	7,041	46,678
MIL	1,126,543	5,026	71,037	(19,005)	(90)	43,261	3,342	(17,737)	1,212,377
MMA	(21,015)	10,706	(219,074)	4,603	(291)	38,042	-	11,485	(175,544)
MRB	-	1,887	-	3,980	(100)	6,852	371	1,886	14,876
MRC	140,537	65,183	71,995	50,514	(1,293)	621,651	65,228	37,099	1,050,914
MWC	9,462	10,704	(116,414)	14,605	(255)	32,025	249	12,286	(37,339)
NAC	177,155	9,400	10,991	4,562	(353)	28,374	-	10,187	240,315
NEC	3,376	13,141	(283,359)	7,323	(529)	40,562	-	15,585	(203,902)
NFK	21,300	5,170	5,406	2,173	-	17,321	4,033	4,954	60,357
NOR	255,971	8,479	9,822	3,814	-	28,209	-	8,532	314,827
NSC	9,462	18,062	438	816	(2,307)	51,726	51	11,769	90,016
NWD	-	3,198	5,406	1,425	-	10,812	3,151	3,111	27,103
OCD	127,733	11,853	-	6,375	(272)	59,802	8,128	90,416	304,035
OHA	3,043	5,793	-	734	(13)	2,053	838	530	12,977
ORI	-	3,529	2,703	1,263	(28)	23,230	6,761	1,368	38,825
PAR	29,530	12,637	18,922	14,746	(293)	38,246	2,333	9,684	125,805
PER	108,186	24,739	2,703	12,069	-	13,620	1,193	1,727	164,237
PLY	-	4,954	8,109	2,526	-	19,417	47	5,378	40,430
POL	(121,153)	175,322	489,184	43,533	(3,310)	489,100	35,448	117,281	1,225,404
QCC	12,172	13,062	165,948	20,268	(353)	43,641	-	14,704	269,441
RCC	(8,130)	7,278	(76,367)	1,535	(164)	25,616	-	9,489	(40,743)

COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE STATE COMPTROLLER
STATEWIDE COST ALLOCATION PLAN

Exhibit A

APPROVED FY2010 FIXED ALLOCATIONS

Dept	AGO	ANF	DCP	HRD	LRC	OSC	OSD	TRE	TOTAL
REG	135,810	5,206	(990)	9,213	(113)	18,583	1,119	4,417	173,245
RGT	9,671	3,129	(5,933)	(967)	-	15,931	564	1,116	23,512
RMV	(133,082)	44,117	86,500	811	(1,580)	188,849	(4,520)	31,317	212,412
SAO	-	11,138	11,803	14,806	-	36,268	5,481	12,004	91,499
SCA	58,415	1,193	-	(8,964)	(34)	4,351	824	871	56,656
SDA	-	123	3,198	154	-	597	230	156	4,458
SDB	-	10,017	2,703	4,791	(235)	37,218	26,514	10,047	91,055
SDE	4,041	28,273	87,795	11,132	(803)	78,912	(2,123)	26,096	233,325
SDF	6,086	7,985	4,918	4,206	98	25,352	1,598	8,852	59,094
SDH	7,417	44,794	386,693	21,490	(791)	140,764	26,864	47,003	674,234
SDM	4,108	36,708	(190,861)	14,601	(354)	119,033	4,054	33,274	20,562
SDW	9,462	24,759	30,667	12,146	(878)	86,422	22,603	26,398	211,578
SEA	(6,431)	10,633	23,829	2,338	(31)	34,890	1,473	4,770	71,472
SEC	239,894	25,816	27,298	21,407	171	86,585	5,445	24,901	431,519
SEN	3,043	10,536	-	6,289	447	36,181	-	15,077	71,573
SJC	(12,762)	6,124	-	1,404	(49)	17,514	(1,031)	3,604	14,803
SOR	(7,466)	2,174	-	294	(59)	7,310	897	1,976	5,126
SRB	-	3,740	24,328	6,211	(8)	15,500	5,048	3,230	58,049
SRC	8,218	1,425	-	(597)	(63)	4,035	731	(834)	12,914
SSA	(16,260)	39,381	109,157	85,912	(2,320)	150,540	252	65,647	432,307
STC	(2,710)	18,175	(23,136)	(3,202)	(1,378)	52,002	-	6,660	46,410
SUF	(1,013)	9,886	10,813	(6,772)	-	33,982	1,478	9,703	58,078
TAC	219,875	930	-	5,381	24	4,190	1,164	1,172	232,737
TRB	(1,211)	39,801	5,406	70,658	-	17,225	2,136	959,385	1,093,200
TRC	191,315	337,760	9,399,089	415,369	(9,033)	1,133,767	7,484	338,404	11,814,156
TRP	4,608	12,093	-	231,091	385	37,911	193	37,642	323,924
UMS	58,376	407,549	(1,177,151)	7,595	-	831,635	9	69,637	195,650
VET	-	5,799	674	3,394	(63)	27,929	5,324	2,516	45,573
VWA	-	5,706	-	2,239	-	20,208	4,289	2,078	34,520
WEL	(20,204)	137,736	75,688	143,756	(2,272)	374,940	127,822	72,756	910,222
WES	(2,710)	5,246	3,198	2,658	-	18,487	-	5,613	32,493
WOR	3,376	20,360	513,746	(3,927)	(642)	51,386	-	6,244	590,543
WPA	-	-	-	-	-	30	-	29	59
WSC	-	20,531	241,501	15,695	(928)	72,210	-	33,733	382,742
	12,677,293	6,363,060	15,295,440	3,500,383	(153,732)	18,566,152	3,208,292	8,105,920	67,562,808