



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 13, 2011
Subject: Federal Approval of Allocated and Billed Costs for FY2011

Comptroller Memo FY#2011-24

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 FY2011 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 FY2011. 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 FY2011 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 Taneka Simmons (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

May 27, 2011

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, 2011 amounting to \$73,978,015 includes final carryforward of over-recovery of \$5,916,785 from fiscal year ended June 30, 2009.
- 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

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May 27, 2011

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. Revenue and expenditure data by billing rates/categories should be provided for all information technology and telecommunication services. Information should be broken out by beginning balance, revenues and expenditures. Actual cost by billable services and actual billed revenue should be provided.
- 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, 2013 based on your actual costs for the fiscal year ended June 30, 2011 must be submitted to my office by December 31, 2011.

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

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May 27, 2011

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,

Michael Stace

for Robert I. Aaronson
Director, Division of
Cost Allocation

Enclosures *no*

Concurrence: *Kerry Ben*

Martin Benison
Name

Comptroller
Title

May 31, 2011
Date

#0637

ORIGINAL

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE/LOCALITY:

Commonwealth of Massachusetts
Boston, Massachusetts 02133

DATE: May 27, 2011

FILING REF.: The preceding
Agreement was dated 4/2/10

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 6/30/11 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. Data Center: Computer Services
Telecommunications
3. Support Services: Motor Vehicles
Central Reproduction
4. Postage
5. Audit Costs: State Auditor
Single Audits
6. Employee Health and Welfare (See Addendum)
7. Medicare Tax (See Addendum)
8. Universal Health Insurance (See Addendum)
9. Extended Leave of Absence Chargeback
10. Worker's Compensation: Payments
Litigation Unit
11. Unemployment Insurance (See Addendum)
12. Liability Management and Reduction Fund
13. Obsolete Records
14. New MMARS - OSC
15. 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/Locality

DEPARTMENT OF HEALTH&HUMAN SERVICES
(AGENCY)

Martin Benison
(Signature)

Michael Stock
(Signature)

Martin Benison
(Name)

for
Robert T. Aaronson
(Name)

Comptroller
(Title)

Director, Div. of Cost Allocation
(Title)

May 31, 2011
(Date)

May 27, 2011
(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

ADDENDUM TO RATE AGREEMENT

May 27, 2011
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	7/1/10	6/30/11	31.82%	All	Regular Employees
FIXED	7/1/10	6/30/11	38.96%	All	Uniformed Employees
FIXED	7/1/10	6/30/11	1.91%	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 2ADDENDUM TO RATE AGREEMENT

May 27, 2011
 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 1.91% 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>07/01/10-06/30/11</u>
NAGE Unit 1,3,6	14.50
SEIU 8 & 10	13.50
COPS old Units 51/52	12.00
Alliance Unit 2,	13.50
SPAM Unit 5A,	12.00
MNA Unit 7,	12.00
MOSES Unit 9	13.50
MCOFU Unit 4	\$12.00
New DOC Captains	\$14.00

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

APPROVED - 2011 FIXED ALLOCATION

DEPT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
ADD	-	-	-	3,177.76	-	5,153.32	-	343.83	(33.85)	(1,411.25)	540.51	578.00	-	244.15	8,592.47
AGR	-	-	52,619	6,671	-	-	-	5,984	(203)	14,372	10,414	4,760	-	12,270	106,887
ALA	-	-	21,170	6,148	-	5,153	-	1,010	(39)	1,049	1,804	965	-	330	37,590
ANF IT	-	-	-	134,247	-	-	-	-	-	-	-	-	-	-	134,247
ANF OTHER	-	-	-	76,647	-	-	-	-	-	-	-	-	-	-	76,647
APC	-	-	13,786	3,799	-	-	-	2,578	(446)	8,629	2,185	7,721	-	2,344	40,595
ART	-	-	-	1,162	-	5,153	-	558	(76)	1,736	754	2,124	-	859	12,270
ATB	-	-	-	7,991	-	-	-	1,347	(60)	802	1,357	1,415	-	531	13,383
BBE	-	-	(5,346)	382	-	-	-	(109)	(37)	412	412	385	-	205	(3,696)
BCA	-	-	(287)	(360)	-	-	-	(403)	(7)	(1,604)	(149)	-	-	(446)	(3,256)
BCC	-	-	-	4,600	-	108,566	-	14,227	(654)	20,993	-	9,199	-	15,331	172,262
BER	-	-	-	1,445	-	5,153	-	1,250	(166)	2,655	2,652	3,410	-	1,189	17,588
BHC	-	-	11,237	13,122	-	(3,644)	-	228,844	(3,107)	230,386	7	21,619	-	239,275	737,738
BLC	-	-	-	1,976	-	(3,712)	-	(791)	(73)	2,115	723	1,607	-	9,990	11,835
BRC	-	-	4,346	8,467	-	53,910	-	9,291	(1,196)	23,752	(34)	21,619	-	9,202	129,358
BRI	-	-	-	3,133	-	20,618	-	36,185	(408)	6,529	-	8,235	-	2,819	77,110
BSC	-	-	(2,549)	29,965	-	2,141,251	-	67,967	(3,276)	100,363	-	49,349	-	61,249	2,444,319
CAD	37,361	2,482	25,234	1,831	173,870	-	-	9,627	(210)	4,280	2,396	4,632	(2,594)	1,576	260,486
CCC	-	-	(2,549)	5,230	-	175,252	-	4,941	(804)	13,811	263	12,867	-	5,395	214,405
CDA	-	-	-	1,517	-	5,153	-	20,509	(224)	(658)	16,943	4,953	-	1,189	49,383
CHE	-	-	6,895	9,016	-	204,805	-	23,932	(1,507)	16,492	40,699	27,022	-	6,412	333,766
CHS	-	-	(13,977)	5,633	-	42,122	-	(1,461)	(174)	12,053	9,550	3,860	-	11,536	69,142
CJC	-	-	-	199	-	5,153	-	(212)	(21)	209	(308)	385	-	110	5,515
CJT	-	-	(2,510)	785	-	16,907	-	44,837	(62)	22,786	2,110	1,478	-	27,010	113,340
CME	-	-	14,830	3,783	-	55,634	-	4,542	(162)	7,599	37,884	4,440	-	2,634	131,183
CPC	-	-	8,688	10,928	-	117,160	-	8,832	(1,237)	(147,234)	(73)	26,830	-	10,277	34,170
CPF	11,326	752	(10,042)	410	52,711	-	-	256	-	652	1,258	965	(788)	204	57,704
CPI	-	-	-	1,319	-	15,466	-	1,189	(202)	2,144	3,222	3,860	-	983	27,981
CSW	-	-	-	48	-	-	-	(631)	(11)	(209)	-	256	-	150	(396)
CTR	-	-	-	-	-	-	-	-	-	-	190	-	-	-	190
DAA	-	-	-	1,321	-	5,153	-	422	-	1,740	392	1,029	-	647	10,704
DAC	-	-	6,926	1,057	-	5,153	-	1,474	(101)	2,642	2,372	2,124	-	686	22,333
DCC	-	-	-	(69)	-	-	-	(74)	(8)	(369)	(261)	-	-	(90)	(870)
DCR	-	-	(293,968)	(43,441)	-	(189,208)	1,586,789	(173,474)	(5,518)	(300,592)	(61,564)	-	-	(102,497)	416,528
DES	-	-	-	-	-	-	-	-	-	(3)	-	-	-	-	(3)
DFS	-	-	18,659	5,411	-	-	-	13,492	(172)	7,280	52,481	4,760	-	3,381	105,292
DIA	-	-	(31,940)	8,769	-	20,618	-	(10,183)	(715)	4,460	15,228	17,886	-	39,451	63,573

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

APPROVED - 2011 FIXED ALLOCATION

DEPT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
DLR	-	-	-	813	-	-	-	1,644	-	2,601	434	1,478	-	736	7,706
DMH	56,150	65,767	54,099	223,828	1,520,629	159,363	-	241,638	(13,225)	440,084	237,852	245,080	(4,320)	92,552	3,319,495
DMR	-	-	55,906	424,993	-	749,976	-	427,202	(25,901)	756,709	236,028	465,203	-	160,995	3,251,112
DOB	-	-	8,617	5,204	-	15,466	-	32,701	(385)	9,146	706	10,486	-	4,177	86,118
DOC	-	-	134,291	172,875	-	(414,191)	-	364,905	(16,352)	397,903	659,513	334,325	-	116,683	1,749,951
DOE	6,131	407	89,493	39,586	28,535	15,466	-	30,807	(1,552)	63,099	30,731	33,330	(426)	15,943	351,552
DOI	-	-	78,845	3,823	-	5,153	-	8,465	(330)	(4,077)	4,465	8,299	-	2,460	107,103
DOL	-	-	6,677	1,366	-	5,153	-	9,624	(171)	(407)	7,762	3,538	-	901	34,442
DOR	18	614	143,690	856,850	5,162	494,369	-	155,079	(7,304)	108,419	65,615	145,865	1,093	1,892,061	3,861,531
DOS	5,924	393	-	401	27,563	-	-	2,895	(53)	461	672	1,093	(413)	262	39,198
DPH	-	-	43,560	250,668	-	328,252	-	236,521	(10,830)	443,656	390,866	211,045	-	97,433	1,991,172
DPS	22,492	1,495	(20,252)	3,760	104,671	-	-	(5,926)	(361)	9,123	8,133	7,592	(1,560)	3,647	132,814
DPU	-	-	307,233	3,645	-	5,153	-	6,951	(353)	6,251	1,359	7,978	-	1,950	340,168
DPW	-	-	450,715	63,226	-	24,791	-	139,431	(5,934)	(8,260)	65,676	119,226	-	1,198,273	2,047,145
DSS	-	-	461,899	275,415	-	166,459	-	226,876	(11,313)	140,069	88,889	230,410	-	111,069	1,689,773
DYS	-	-	12,281	51,402	-	(1,297,376)	-	60,279	(2,660)	92,559	186,050	56,941	-	26,772	(813,752)
EAS	-	-	(2,913)	3,618	-	14,024	-	2,076	(604)	7,826	978	11,582	-	3,059	39,647
EDU IT ISF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EDU OTHE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EEC	-	-	25,477	73,911	-	33,206	-	(2,578)	(597)	107,335	24,557	13,385	-	22,468	297,165
EED IT ISF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EED OTHE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EHS	58,741	3,903	80,160	96,870	273,372	39,811	-	81,646	(3,525)	(2,128,001)	49,675	84,162	(4,083)	1,379,630	12,361
ELD	36,823	2,447	(2,549)	123,806	171,370	-	-	4,707	(118)	209,263	45,953	4,440	(2,558)	31,873	625,457
ELW OTHE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENE	-	-	2,224	3,387	-	-	-	1,872	(67)	6,825	1,594	2,124	-	4,035	21,993
ENV IT ISF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENV OTHE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EOL	13,084	84,494	18,277	38,499	822,610	193,321	-	64,487	(3,906)	(25,430)	23,643	74,059	18,587	991,787	2,313,512
EPS IT ISF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EPS OTHE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EQA	-	-	-	(938)	-	5,153	-	(1,382)	-	(4,401)	(2,313)	-	-	(1,589)	(5,470)
EQE	-	-	1,912,429	33,210	-	30,938	-	66,748	(3,102)	26,302	32,668	62,282	-	1,774,082	3,935,558
ETH	13,705	910	9,187	613	63,778	-	-	3,639	(85)	1,255	685	1,415	(950)	529	94,680
FRC	-	-	-	12,980	-	38,388	-	51,414	(3,717)	69,014	72	25,223	-	47,676	241,050
FSC	-	-	-	12,237	-	174,946	-	26,159	(2,368)	43,887	-	27,729	-	24,970	307,559
FWE	-	-	60,061	8,185	-	5,153	-	24,609	(905)	11,208	23,459	17,951	-	18,487	168,209

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

APPROVED - 2011 FIXED ALLOCATION

DEPT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
GCC	-	-	(2,549)	5,223	-	5,278	-	104,884	(1,448)	81,705	-	11,518	-	84,357	288,969
GCN	-	-	-	77	-	-	-	90	(26)	279	-	385	-	130	934
GIC	330	11,734	2,185	23,799	98,411	-	-	5,053	(116)	(13,695)	830	3,410	20,929	1,407	154,277
GOV	464,553	-	29,908	2,346	772,022	5,153	256,300	1,368	-	4,503	1,282	4,311	4,706	1,312	1,547,766
HCC	-	-	-	11,817	-	52,534	-	86,972	(2,810)	79,744	-	22,389	-	68,753	319,397
HCF	-	-	1,944	6,819	-	5,153	-	8,731	(296)	9,821	16,815	6,629	-	3,146	58,763
HLY	-	-	6,895	7,112	-	2,603	-	18,914	(1,287)	12,110	20,339	23,612	-	3,599	93,898
HOU	1,435,247	-	4,734	12,941	2,385,197	-	791,859	17,302	(2,422)	35,586	-	43,881	14,553	11,828	4,750,707
HSD	-	-	(2,549)	5,453	-	31,911	-	4,449	(636)	11,176	2,143	11,968	-	4,305	68,221
HST	-	-	-	32	-	-	-	(7)	-	(157)	210	-	-	(11)	68
IGO	25,234	1,676	9,475	1,270	117,435	-	-	847	-	2,315	4,445	2,124	(1,753)	1,072	164,141
ITD	78,615	5,224	6,895	169,005	365,863	91,772	-	(56,685)	(938)	50,411	33,599	20,589	(5,455)	24,761	783,656
JLM	-	-	(12,552)	(223)	-	-	-	(195)	(4)	(1,426)	(112)	-	-	(218)	(14,730)
LEG	-	-	-	1,175	-	-	-	(470)	(174)	2,151	-	2,897	-	2,807	8,387
LIB	-	-	-	3,757	-	-	-	1,312	(46)	578	2,311	1,157	-	357	9,426
LOT	1,109	75	(987)	31,750	5,161	36,099	-	57,921	(1,560)	53,370	25,810	27,408	(78)	12,302	248,381
LRC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MAC	-	-	-	316	-	-	-	(395)	(21)	101	1,111	578	-	7,799	9,490
MAS	-	-	11,237	11,773	-	(12,764)	-	51,428	(1,375)	47,598	-	23,869	-	29,876	161,642
MBC	-	-	6,139	7,961	-	180,931	-	27,803	(858)	41,660	102	14,413	-	30,028	308,180
MCA	-	-	-	10,341	-	(104,171)	-	26,779	(1,606)	46,203	-	20,330	-	31,855	29,730
MCB	1,104	73	-	9,348	5,136	20,618	-	(1,576)	(527)	4,953	12,888	10,743	(78)	3,438	66,119
MCC	-	-	(2,549)	10,645	-	56,734	-	12,503	(1,610)	30,408	(10)	25,865	-	12,229	144,216
MCD	-	-	2,224	2,123	-	10,313	-	(4,136)	(189)	(3,515)	4,191	3,796	-	953	15,759
MHL	-	-	-	340	-	5,153	-	583	(36)	571	-	642	-	408	7,661
MID	-	-	-	4,033	-	15,466	-	3,526	-	9,918	-	9,909	-	3,329	46,181
MIL	-	-	1,797	4,817	-	286,312	-	116,210	(178)	24,622	6,056	6,242	-	29,653	475,531
MMA	-	-	(18,595)	6,239	-	-	-	7,924	(1,187)	16,508	-	12,288	-	6,621	29,798
MRB	-	-	-	1,152	-	-	-	(12,617)	(183)	1,905	387	3,474	-	856	(5,025)
MRC	-	-	(287)	46,032	-	140,679	-	49,430	(2,660)	(145,161)	93,121	49,285	-	21,511	251,951
MWC	-	-	(2,549)	6,286	-	61,052	-	23,121	(1,071)	23,369	199	18,081	-	12,910	141,397
NAC	-	-	1,797	6,910	-	270,023	-	13,892	(972)	26,157	-	16,728	-	16,163	350,697
NEC	-	-	(2,549)	10,187	-	19,622	-	9,432	(1,421)	28,947	-	23,869	-	8,859	96,947
NFK	-	-	-	3,161	-	10,313	-	3,564	(480)	7,095	5,249	8,299	-	3,177	40,379
NOR	-	-	15,581	5,759	-	22,071	-	5,208	(844)	12,083	-	15,698	-	4,498	80,054
NSC	-	-	4,346	11,865	-	62,360	-	69,439	(2,774)	82,884	(75)	24,643	-	69,253	321,943
NWD	-	-	-	2,014	-	10,313	-	1,540	(285)	3,215	5,005	4,953	-	1,298	28,052

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DEPT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
OCD	-	-	113,834	7,841	-	-	-	14,832	(539)	7,402	9,757	13,254	-	140,711	307,092
OHA	8,139	540	6,895	3,976	37,877	-	-	802	(43)	97	1,065	834	(567)	190	59,805
ORI	-	-	-	2,315	-	5,153	-	1,259	(51)	2,011	2,436	1,286	-	859	15,269
OST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAR	-	-	4,734	7,096	-	36,099	-	16,959	(757)	12,103	1,351	14,604	-	4,031	96,220
PLY	-	-	-	3,079	-	15,466	-	2,852	(471)	6,135	94	8,814	-	2,404	38,373
POL	(8,644)	(512)	(241,349)	(139,761)	(57,209)	(213,417)	-	(168,323)	(9,489)	(440,708)	(43,318)	-	2,491,547	(130,242)	1,038,575
QCC	-	-	6,895	12,742	-	384,920	-	26,339	(1,275)	47,497	-	19,946	-	28,243	525,306
RCC	-	-	6,139	5,438	-	(5,244)	-	6,511	(854)	15,195	-	10,872	-	6,921	44,978
REG	-	-	133,037	3,310	-	5,153	-	9,832	(298)	6,413	920	7,141	-	2,242	167,752
RGT	20,270	1,346	24,306	2,475	94,335	3,898	-	2,333	(170)	889	1,954	2,704	(1,405)	1,599	154,534
RMV	-	-	185,540	24,059	-	165,016	-	5,008	(2,370)	24,621	3,398	52,503	-	18,260	476,035
SAO	62,410	2,227	-	7,320	203,994	15,466	15,944	5,768	-	17,202	12,798	19,686	(2,034)	6,499	367,279
SCA	-	-	2,224	670	-	-	-	5,303	(49)	314	1,873	1,542	-	831	12,708
SDA	-	-	-	139	-	8,865	-	1,579	(12)	230	188	256	-	61	11,306
SDB	-	-	-	6,599	-	25,190	-	6,664	(883)	14,881	29,417	15,956	-	6,251	104,075
SDE	-	-	20,679	18,249	-	15,967	-	12,813	(2,284)	41,153	(486)	37,512	-	11,514	155,117
SDF	-	-	-	4,888	-	(134,692)	-	3,683	(605)	8,417	(9,481)	11,197	-	2,595	(113,998)
SDH	-	-	7,934	28,720	-	133,117	-	24,998	(3,333)	71,517	31,373	63,248	-	24,706	382,280
SDM	-	-	1,041	25,035	-	(519,397)	-	21,687	(2,728)	62,528	2,696	46,455	-	21,236	(341,449)
SDW	-	-	6,895	14,761	-	262,273	-	13,799	(2,475)	31,532	15,399	39,054	-	12,422	393,661
SEA	-	-	-	7,842	-	20,618	-	13,209	(88)	15,214	879	4,568	-	3,058	65,300
SEC	125,130	5,174	33,553	16,919	440,980	37,915	26,065	15,825	(2,306)	29,728	22,946	37,124	(4,924)	13,090	797,217
SEN	902,293	-	-	6,492	1,499,485	-	497,813	7,338	(1,302)	16,942	-	21,235	9,145	4,935	2,964,375
SJC	-	-	5,891	3,973	-	-	-	2,998	(325)	8,628	2,260	4,953	-	3,213	31,591
SOR	-	-	(20,720)	1,688	-	-	-	10,415	(125)	3,871	903	3,989	-	1,359	1,381
SRB	-	-	-	2,632	-	46,409	-	7,598	(6)	6,308	10,009	1,157	-	4,002	78,108
SRC	7,523	500	1,549	692	35,014	-	-	10,421	(91)	4,241	2,262	1,673	(522)	4,569	67,829
SSA	-	-	(17,843)	25,959	-	111,145	-	101,231	(5,932)	76,978	230	46,455	-	35,234	373,456
STC	-	-	(2,549)	11,204	-	78,053	-	74,476	(2,634)	83,179	-	24,320	-	74,466	340,515
SUF	-	-	55,827	6,193	-	20,618	-	5,571	(973)	13,374	2,529	17,886	-	4,622	125,647
TAC	-	-	-	1,765	-	-	-	4,467	(2)	6,284	1,362	1,737	-	1,885	17,498
TRB	-	-	13,533	10,158	-	10,313	-	1,624	-	13,349	6,864	4,825	-	885,418	946,084
TRC	31,616	2,101	210,470	202,478	147,133	9,605,939	-	501,823	(26,369)	389,535	5,916	474,010	(2,194)	222,840	11,765,298
TRP	-	-	34,104	10,942	-	-	-	12,812	(679)	31,809	1,807	27,793	-	72,050	190,639
UMS	-	-	39,718	204,850	-	466,716	-	188	-	408,382	67	811,166	-	61,885	1,992,973
VET	-	-	-	3,963	-	(453)	-	3,641	(128)	(7,906)	3,116	3,089	-	1,933	7,255

COMMONWEALTH OF MASSACHUSETTS
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DEPT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
VWA	5,862	389	-	3,923	27,276	-	-	(834)	-	4,639	672	2,187	(408)	1,271	44,978
WEL	-	-	14,687	109,968	-	140,679	-	133,622	(5,062)	233,339	103,569	102,433	-	46,384	879,618
WES	-	-	-	3,279	-	5,153	-	2,609	(485)	6,471	85	8,558	-	2,154	27,824
WOR	-	-	(2,549)	14,557	-	227,746	-	48,036	(2,129)	69,702	-	24,900	-	50,158	430,421
WPA	-	-	-	(599)	-	-	-	-	-	(1,340)	-	-	-	960	(978)
WSC	-	-	-	18,117	-	73,639	-	24,287	(2,782)	55,468	-	32,235	-	22,418	223,381
EDU	-	-	-	380	-	-	-	216	-	1,089	578	642	-	333	3,238
EED	19,226	1,278	(7,531)	644	89,474	-	-	5,376	-	1,721	71	1,029	(1,333)	35,417	145,372
ELW	-	-	14,208	1,436	-	-	-	1,426	-	4,332	3,043	1,286	-	1,147	26,878
ENV	-	-	243,422	9,644	-	31,411	-	(231)	(771)	18,051	10,265	16,600	-	17,879	346,272
EPS	22,059	1,466	331,644	5,983	102,659	5,153	-	97,331	(127)	(199)	15,558	5,726	(1,530)	3,087	588,811
BSB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FAD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OFC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SWD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARRA	-	-	-	-	-	-	-	-	-	-	-	-	-	237	237
OTHER	68,129	3,246	3,330,441	-	123,456	-	50,049	179,027	-	2	-	252,736	336,689	-	4,343,775
	\$ 3,531,959	\$ 200,200	\$ 8,367,276	\$ 4,268,250	\$ 9,737,968	\$ 15,980,367	\$ 3,224,819	\$ 4,512,129	\$ (247,673)	\$ 2,850,895	\$ 2,821,487	\$ 5,233,733	\$ 2,857,274	\$ 10,639,330	\$ 73,978,015