



Commonwealth of Massachusetts

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

Martin J. Benison
Comptroller

Phone (617) 727-5000
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MEMORANDUM

To: Chief Fiscal Officers
From: Martin J. Benison, Comptroller
Date: August 20, 2013
Subject: Federal Approval of Allocated and Billed Costs for FY2013

Comptroller Memo FY#2013-32

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 FY2013 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 FY2013. 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 FY2013 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 FY2013 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
Email: dcany@psc.gov

August 1, 2013

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

Dear Mr. Benison:

A negotiation agreement is being sent 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, 2013 amounting to \$56,469,247 includes final carryforward of over-recovery of \$15,574,381 from fiscal year ended June 30, 2011.
- 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.

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, 2015 based on your actual costs for the fiscal year ended June 30, 2013 must be submitted to my office by December 31, 2013.

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-

August 1, 2013

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,

Darryl W. Mayes
Deputy Director
Division of Cost Allocation

Enclosures

Concurrence:

Martin Benison
(Name)
Comptroller
(Title)
8/3/2013
(Date)

#0637

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE/LOCALITY:
Commonwealth of Massachusetts
Boston, Massachusetts 02133

DATE: August 1, 2013

FILING REF.: The preceding
Agreement was dated 5/15/12

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 6/30/13 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. New MMARS - OSC
14. American Recovery and Reinvestment Act (ARRA) of 2009
Administrative Cost Chargeback
15. Secretariat IT Chargeback:
Executive Office of Administration & Finance
Executive Office of Housing & Economic Development
Executive Office of Energy & Environmental Affairs
Executive Office of Health & Human Services
Executive Office of Public Safety & Security

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)

(Signature)

(Signature)

Martin Benison
(Name)

Darryl W. Mayes
(Name)

Comptroller
(Title)

Deputy Director, Div. of CostAllocation
(Title)

8/2/2013
(Date)

August 1, 2013
(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

ADDENDUM TO RATE AGREEMENT

August 1, 2013
Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02133

FRINGE BENEFIT RATE

TYPE	EFFECTIVE PERIOD		RATE	LOCATIONS	APPLICABLE TO
	FROM	TO			
FIXED	7/1/12	6/30/13	25.98%	All	Regular Employees
FIXED	7/1/12	6/30/13	31.67%	All	Uniformed Employees
FIXED	7/1/12	6/30/13	1.29%	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 2

ADDENDUM TO RATE AGREEMENT

August 1, 2013
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 1.29% 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>07/01/11-06/30/12</u>
NAGE Unit 1, 3, 6	\$15.00
SEIU 8 & 10	14.00
COPS old Units 51/52	12.50
AFSCME 2,	14.00
SPAM Unit 5A,	13.00
MNA Unit 7,	13.00
MOSES Unit 9	14.00
MCOFU Unit 4	\$13.00
New DOC Captains	\$15.00

Exhibit A
Commonwealth of Massachusetts
Office of the State Comptroller
Statewide Cost Allocation Plan
Approved FY2013 Allocations

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
ADD-DEV DISABILITIES CNCL	-	614	-	-	(3,164)	-	10	4,400	-	815	(95)	(1,287)	(134)	-	357	1,516
AGR-AG. RESOURCES	-	2,400	-	37,806	3,728	-	96	8,942	-	5,806	11,602	(18,695)	(1,396)	-	(2,285)	48,004
ALA-ADMIN LAW APPEALS DIV	-	384	-	22,069	25,981	-	7	4,400	-	2,537	3,396	(3,524)	407	-	1,135	56,792
ANF IT SWCAP COSTS	-	-	-	-	809,298	-	-	-	-	-	-	-	-	-	-	809,298
ANF OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APC-APPEALS COURT	-	1,404	-	30,218	3,022	-	-	-	-	3,389	11,755	(4,488)	(2,765)	-	4,051	46,586
ART-MASS CULTURAL CNCL	-	1,284	-	-	363	-	-	4,400	-	(109)	(855)	(1,885)	(1,060)	-	510	2,648
ATB-APPELLATE TAX BRD	-	278	-	6,176	16,420	-	3	-	-	1,002	1,337	(3,925)	(575)	-	480	21,196
BBE-BRD OF BAR EXAMINERS	-	250	-	10,390	232	-	-	-	-	254	632	(447)	(165)	-	307	11,453
BCA-BRD CONCILIATION & ARB	-	-	-	(2,424)	-	-	-	-	-	-	(170)	-	-	-	-	(2,594)
BCC-BERKSHIRE COMM COLLEGE	-	10,154	-	6,406	4,092	-	-	88,898	-	40,341	41,435	-	(2,649)	-	42,117	230,794
BER-BERKSHIRE DISTRICT ATTY	-	838	-	6,406	804	-	-	4,400	-	1,135	2,695	(8,526)	(1,286)	-	1,269	7,735
BHC-BUNKER HILL COMM COLLEGE	-	62,836	-	(3,974)	10,923	-	-	306,914	-	186,459	149,496	(308)	(5,997)	-	185,101	891,450
BLC-BRD OF LIB COMMERS	-	774	-	-	1,008	-	3	-	-	(106)	2,277	(2,605)	(723)	-	2,972	3,600
BRC-BRISTOL COMM COLLEGE	-	12,026	-	2,875	12,560	-	-	367,245	-	49,772	72,797	(611)	(6,925)	-	54,861	564,600
BRI-BRISTOL DISTRICT ATTY	-	1,548	-	3,086	1,788	-	-	17,593	-	(11,952)	7,391	(258)	(3,057)	-	3,590	19,729
BSC-BRIDGewater ST COLLEGE	-	21,146	-	6,406	21,196	-	-	(252,098)	-	60,430	114,693	-	(14,607)	-	69,975	27,141
BSD-SHERIFF DEPT BRISTOL	-	3,001	-	-	10,055	-	-	67,043	-	12,001	35,412	(10)	11,484	-	15,266	154,252
CAD-COMM AGAINST DISCRIMINATION	50,928	1,018	(2,310)	(11,677)	1,121	203,292	45	-	-	2,178	3,975	(3,171)	(1,668)	19,965	1,853	265,549
CCC-CAPE COD COMM COLLEGE	-	4,378	-	3,086	5,982	-	-	(95,063)	-	12,238	26,227	(189)	(4,413)	-	13,220	(34,534)
CDA-EMERGENCY MGMT AGENCY	-	3,902	-	-	1,993	-	79	59,064	-	(3,366)	1,668	(25,121)	(1,899)	-	2,337	38,657
CHE-SOLDIERS' HOME IN MASS	-	5,598	-	5,961	5,572	-	103	746,690	-	24,837	20,034	(125,285)	(10,028)	-	10,336	683,818
CHS-CRIM HISTORY SYSTEMS BRD	-	496	-	31,331	(2,743)	-	(6)	24,493	-	(642)	(5,868)	(12,869)	(2,444)	-	(5,451)	26,297
CJC-COMM ON JUDICIAL CONDUCT	-	112	-	3,086	129	-	-	4,400	-	113	333	(175)	(165)	-	137	7,970
CJT-MUN POLICE TRAIN COMM	-	6,422	-	-	505	-	25	(289)	-	31,252	11,114	(7,243)	(506)	-	16,290	57,570
CME-CHIEF MEDICAL EXAMINER	-	3,162	-	17,683	1,550	-	59	8,349	-	3,520	3,269	(53,484)	(1,564)	-	1,462	(15,994)
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	35,334	-	27,830	9,492	-	-	87,796	-	11,608	(39,282)	(703)	(6,782)	-	13,577	138,870
CPF-CAMPAIGN & POL FIN	15,440	212	(700)	3,086	313	61,633	-	-	-	389	1,144	(3,701)	(301)	6,055	457	84,027
CPI-CAPE & ISLANDS DISTRICT ATTY	-	934	-	-	882	-	-	13,194	-	1,283	2,810	(4,237)	(1,380)	-	1,440	14,926
CSW-COMM ON STATUS OF WOMEN	32	56	-	-	(30)	37,988	(1)	-	-	(171)	(215)	-	(212)	2,432	(56)	39,823
CTR- THE COMPTROLLER	-	15,075	-	-	-	-	-	-	-	-	-	(79)	-	-	-	14,996
DAA-DISTRICT ATTY ASSC	-	372	-	-	190	-	-	4,400	-	552	607	(3,583)	(541)	-	189	2,186
DAC-DISABLED PROTECTION COMM	-	380	-	(4,852)	500	-	8	13,342	-	(98)	1,710	(3,624)	(840)	-	754	7,280
DCC-DCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DCR - RECEIVING	-	-	-	-	-	-	-	-	476,884	-	-	-	-	-	-	476,884
DES-DES	-	2	-	-	-	-	-	-	-	-	(12)	-	-	-	-	(10)
DFS- FIRE SVCS	-	4,874	-	24,925	1,649	-	73	-	-	12,431	5,746	(95,328)	(1,706)	-	7,420	(39,916)
DIA- IND ACCIDENTS	-	8,220	-	24,498	4,618	-	224	(18,173)	-	10,728	6,230	(22,685)	(6,424)	-	33,246	40,482
DLR- LABOR RELATIONS	-	372	-	-	309	-	5	-	-	111	941	(1,592)	(770)	-	384	(240)
DMH- MENTAL HEALTH	55,815	46,670	(66,716)	46,046	107,988	1,233,946	1,349	(8,125)	-	150,404	379,721	(747,925)	(116,292)	272,277	79,600	1,434,758
DMR- MENTAL RETARDATION	-	129,036	-	149,733	275,176	-	2,143	1,141,919	-	439,555	879,205	(1,192,676)	(165,713)	-	216,002	1,874,380
DOB- BANKS	-	2,180	-	31,099	3,419	-	17	13,194	-	594	11,591	(2,958)	(3,582)	-	4,350	59,904
DOC- CORRECTION	-	59,334	-	275,810	100,270	-	6,119	343,942	-	291,946	389,727	(1,671,642)	(117,463)	-	140,201	(181,756)
DOE- EDUCATION	8,359	37,428	(379)	78,188	19,430	33,365	116	(13,630)	-	23,960	(1,658)	(74,649)	(13,326)	3,278	14,716	115,198
DOI- INSURANCE	-	2,388	-	1,371,666	2,774	-	19	4,400	-	(348)	7,870	(7,505)	(2,987)	-	3,410	1,381,687
DOL- LABOR	-	1,028	-	(1,098)	701	-	38	40,166	-	(1,814)	1,388	(19,108)	(1,502)	-	1,058	20,857

Exhibit A
Commonwealth of Massachusetts
Office of the State Comptroller
Statewide Cost Allocation Plan
Approved FY2013 Allocations

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
DOR- REVENUE	11	39,518	(307)	72,519	1,102,509	21,372	1,434	265,055	-	85,323	63,671	(154,805)	(65,759)	1,050	321,249	1,752,840
DOS- STANDARDS	8,073	266	(366)	21,610	255	32,233	23	-	-	159	813	(2,024)	(341)	3,166	475	64,342
DOT-TRANSPORTATION*	-	117,856	-	1,046,533	220,055	-	3,101	179,246	-	406,999	577,704	(218,040)	(15,546)	-	837,743	3,155,651
DPH- PUBLIC HEALTH	-	66,188	-	211,760	124,873	-	1,984	657,720	-	171,085	415,175	(1,315,982)	(77,565)	-	97,710	352,948
DPS- PUBLIC SAFETY	30,658	2,060	(1,391)	(6,387)	2,478	122,379	167	-	-	3,518	8,939	(13,029)	(2,016)	12,018	4,426	163,820
DPU- PUBLIC UTILITIES	-	1,890	-	486,599	3,369	-	130	13,342	-	8,187	11,298	(4,410)	(2,180)	-	4,057	522,282
DSS- SOCIAL SERVICES	-	204,854	-	475,835	136,870	-	3,723	162,993	-	183,166	176,508	(517,854)	(84,892)	-	107,665	848,868
DYS- YOUTH SERVICES	-	16,934	-	20,999	24,834	-	1,114	106,395	-	52,929	87,908	(524,627)	(17,729)	-	27,387	(203,856)
EAS-EASTERN DISTRICT ATTY	-	1,766	-	(2,424)	1,915	-	-	8,795	-	3,415	8,015	(5,360)	(4,590)	-	3,662	15,194
EDU-EXECUTIVE OFFICE OF EDUCATION	-	717	-	-	4,576	-	59	-	-	825	12,956	(7,069)	1,262	-	3,691	17,017
EEC- EARLY EDU & CARE	-	10,296	-	(6,162)	51,002	-	176	21,986	-	15,197	153,475	(221,398)	(5,153)	-	16,191	35,610
EED-EXEC ECON DEV	26,207	750	(1,189)	19,220	2,376	104,611	26	-	-	1,170	7,012	(1,909)	519	10,272	31,847	200,912
EHS-EXEC HLTH & HUMAN SVCS	80,071	343,486	(3,632)	78,730	50,336	319,620	1,896	30,780	-	95,711	(511,575)	(133,573)	(17,952)	31,393	(132,278)	233,013
ELD- ELDER AFFAIRS	50,195	61,890	(2,277)	3,086	80,831	200,362	37	-	-	1,784	105,609	(341,319)	(1,960)	19,677	21,400	199,315
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	338	-	(7,274)	3,680	-	1	-	-	611	9,904	(7,700)	(578)	-	6,837	5,819
ENE- ENERGY RESOURCES	-	1,006	-	3,752	3,264	-	5	-	-	4,364	10,207	(2,673)	222	-	1,172	21,319
ENV-EXEC ENV AFFAIRS	-	8,120	-	145,702	9,881	-	260	38,889	-	18,715	29,967	(31,201)	(4,208)	-	645	216,770
EOL- WORKFORCE DEV	17,367	60,084	(93,330)	63,753	26,342	332,922	2,065	64,127	-	87,178	1,445	(84,150)	(14,799)	272,794	225,866	961,664
EPS-EXEC OFC PUB. SAFETY & HOMELAND S	30,069	7,882	(1,364)	27,758	23,764	120,028	299	4,400	-	(26,401)	60,773	(51,884)	(1,034)	11,786	32,919	238,995
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-	-	-	(4,542)	-	-	(3)	-	-	-	-	(4,545)
EQE- ENV PROTECTION	-	23,692	-	1,472,226	16,321	-	760	64,024	-	27,505	33,623	(60,003)	(25,814)	-	1,104,389	2,656,723
ETH-ST ETHICS COMM	18,681	336	(847)	11,250	436	74,567	-	-	-	(1,000)	1,627	(1,447)	(399)	7,324	785	111,313
FRC-FRAMINGHAM ST COLLEGE	-	17,460	-	6,406	8,757	-	-	215,547	-	43,341	52,549	(478)	(8,141)	-	43,492	378,933
FSC-FITCHBURG ST COLLEGE	-	10,732	-	6,406	9,350	-	-	(6,753)	-	29,512	48,054	-	(8,699)	-	30,575	119,177
FWE- FISH AND GAME	-	6,050	-	19,511	4,987	-	364	14,100	-	12,118	12,437	(66,172)	(5,559)	-	(129)	(2,293)
GCC-GREENFIELD COMM COLLEGE	-	24,130	-	-	4,132	-	-	217,282	-	63,393	59,979	-	(3,596)	-	74,180	439,500
GCN-GOVERNORS COUNCIL	-	78	-	-	59	-	-	-	-	206	310	-	(121)	-	211	743
GIC-GROUP INSURANCE COMM	211	4,388	(5,867)	25,592	27,429	407,935	42	-	-	2,009	(4,164)	(7,356)	(1,286)	20,011	1,544	470,488
GOV-GOVERNORS OFC	536,649	868	-	103,521	1,011	175,889	-	4,400	221,406	1,569	3,941	(2,639)	(1,347)	(39,096)	1,747	1,007,919
HCC-HOLYOKE COMM COLLEGE	-	22,994	-	32,034	8,298	-	-	(935)	-	55,634	64,599	-	(7,253)	-	64,293	239,664
HCF-HLTH CARE FIN & POLICY	-	3,094	-	(4,852)	2,798	-	58	4,400	-	2,678	6,356	(27,663)	(2,867)	-	2,305	(13,693)
HLY-SOLDIERS' HOME IN HOLYOKE	-	4,800	-	2,875	4,336	-	79	285,877	-	22,102	14,422	(50,087)	(7,634)	-	8,664	285,434
HOU-HOUSE OF REPS	1,657,987	6,146	-	13,244	7,884	543,408	-	-	684,026	15,755	36,725	-	(14,981)	(120,795)	16,891	2,846,290
HSD-SHERIFF DEPT HAMPSHIRE	-	2,784	-	15,900	2,693	-	-	20,724	-	4,716	10,010	(7,276)	(4,046)	-	5,148	50,653
HST-HLTH CARE SECURITY TRUST	-	20	-	-	114	-	-	-	-	-	296	(97)	-	-	30	363
IGO- INSPECTOR GENERAL	34,397	734	(1,560)	7,730	1,000	137,305	-	-	-	1,260	3,402	(7,411)	(264)	13,486	1,351	191,430
ITD-INFORMATION TECHNOLOGY DIV	107,163	6,492	(4,861)	(3,531)	260,312	427,760	205	72,078	-	24,111	65,374	(64,144)	(5,807)	42,010	31,867	959,029
JLM-JOINT LABOR MGMT COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEG-JOINT LEG EXP	-	460	-	-	2,100	-	-	-	-	486	6,353	-	(1,481)	-	(154)	7,764
LIB-GEORGE FINGOLD LIBRARY	-	158	-	-	6,221	-	1	8,942	-	(117)	30	(2,737)	(713)	-	(24)	11,761
LOT-LOTTERY COMM	1,512	9,086	(69)	27,196	11,715	6,034	-	(31,812)	-	(13,755)	40,698	(61,525)	(9,174)	593	12,561	(6,940)
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	17,416	-	5,754	5,513	-	-	11,140	-	53,881	64,308	-	(7,405)	-	66,722	217,329
MBC-MASS BAY COMM COLLEGE	-	18,972	-	(3,974)	6,847	-	-	(82,530)	-	73,458	73,162	(47)	(4,235)	-	76,662	158,315
MCA-MASS COLLEGE OF ART	-	15,006	-	6,406	7,543	-	-	583,245	-	48,362	55,787	-	(6,388)	-	51,207	761,168
MCB-MASS COMM FOR THE BLIND	1,505	5,586	(68)	21,610	5,532	6,007	198	8,651	-	1,642	13,359	(43,024)	(3,263)	590	5,133	23,458
MCC-MIDDLESEX COMM COLLEGE	-	11,878	-	3,086	14,402	-	-	(21,419)	-	44,116	74,857	(47)	(8,783)	-	48,263	166,353

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DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
MCD-COMM FOR THE DEAF	-	3,276	-	662	1,192	-	-	(147)	-	1,138	(1,874)	(12,167)	(1,496)	-	1,373	(8,043)
MHL-MENTAL HLTH LEGAL ADVISORS	-	202	-	-	229	-	-	(4,542)	-	134	601	-	(198)	-	247	(3,327)
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	1,864	-	6,406	2,266	-	-	(13,630)	-	3,634	8,885	-	(3,181)	-	4,027	10,271
MIL-MILITARY DIV	-	9,214	-	5,731	12,566	-	213	5,810	-	(4,718)	32,060	(127,661)	132	-	14,133	(52,520)
MMA-MASS MARITIME ACADEMY	-	5,072	-	2,875	5,192	-	-	290,090	-	14,154	24,647	-	(3,392)	-	15,708	354,346
MMP-MASS MKTING PARTNERSHIP	-	318	-	-	-	-	-	-	-	1,326	428	-	-	-	596	2,668
MRB-MERIT RATING BRD	-	616	-	-	676	-	69	-	-	4,530	2,627	(2,091)	(1,084)	-	1,419	6,762
MRC-MASS REHAB COMM	-	169,410	-	3,752	33,278	-	1,082	123,119	-	49,909	(179,552)	(266,962)	(13,967)	-	32,529	(47,402)
MWC-MT WACHUSETT COMM COLLEGE	-	13,238	-	-	8,992	-	-	2,168,761	-	48,556	64,816	(508)	(5,335)	-	60,317	2,358,837
NAC-MASS COLLEGE OF LIBERAL ARTS	-	9,596	-	2,875	5,605	-	-	(124,023)	-	34,130	41,341	-	(5,752)	-	34,859	(1,369)
NEC-NORTHERN ESSEX COMM COLLEGE	-	25,770	-	3,086	8,737	-	-	38,000	-	109,907	108,208	-	(7,981)	-	116,564	402,291
NFK-NORFOLK DISTRICT ATTY	-	1,546	-	6,406	1,800	-	-	8,795	-	2,332	6,601	(18,590)	(2,899)	-	2,538	8,529
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	2,392	-	14,572	3,152	-	-	4,102	-	4,932	12,664	-	(5,652)	-	5,400	41,562
NSC-NORTH SHORE COMM COLLEGE	-	15,378	-	5,961	9,141	-	-	(15,211)	-	29,901	43,790	-	(7,383)	-	28,658	110,235
NSD-SHERIFF DEPT NANTUCKET	-	61	-	-	121	-	-	-	-	69	367	-	66	-	102	786
NWD-NORTHWESTERN DISTRICT ATTY	-	1,192	-	-	1,181	-	-	8,795	-	1,772	4,076	(11,782)	(1,765)	-	1,984	5,453
OCD- HOUSING & COMM DEV	-	9,614	-	(49,563)	117,031	-	170	-	-	16,019	305,161	(163,150)	(1,436)	-	94,558	328,404
OHA-MASS OFC ON DISABILITY	11,094	200	(503)	(3,531)	6,194	44,283	15	-	-	621	432	(3,221)	(302)	4,350	310	59,942
ORI-OFc FOR REFUGEES AND IMMIGRANTS	-	6,556	-	-	1,050	-	1	4,400	-	1,028	(10,820)	(7,102)	(534)	-	605	(4,816)
OST- THE ST TREASURER	-	109	-	-	-	-	-	-	-	-	-	-	-	-	-	109
PAR-PAROLE BRD	-	2,646	-	662	3,678	-	220	21,838	-	9,941	13,866	(5,375)	(5,486)	-	5,360	47,350
PLY-PLYMOUTH DISTRICT ATTY	-	1,884	-	-	1,811	-	-	13,194	-	2,860	6,684	(352)	(3,150)	-	3,147	26,078
POLICE - RECEIVING	-	-	-	-	-	-	-	-	-	-	-	-	-	1,218,898	-	1,218,898
QCC-QUINSIGAMOND COMM COLLEGE	-	14,068	-	(445)	11,469	-	-	(109,696)	-	46,249	65,202	-	(4,854)	-	49,356	71,349
RCC-ROXBURY COMM COLLEGE	-	4,580	-	12,160	4,895	-	-	83,710	-	12,955	23,004	-	(3,570)	-	14,220	151,954
REG- PROF LICENSURE	-	2,234	-	32,233	3,607	-	95	4,400	-	6,816	12,834	(6,674)	(2,007)	-	5,312	58,850
RGT-BRD OF HIGHER ED	27,633	2,300	(1,253)	49,066	1,314	110,298	-	4,400	-	2,064	971	(5,985)	(1,022)	10,831	1,322	201,939
SAO-ST AUDITORS OFC	79,065	2,908	(2,072)	3,086	3,400	193,300	-	22,136	13,771	5,262	14,385	(27,928)	(7,516)	15,476	4,945	320,218
SCA- CONSUMER AFFAIRS & BUS REG	-	714	-	16,100	466	-	7	-	-	(4)	1,670	(6,255)	(526)	-	730	12,902
SDA-SHERIFFS DEPT ASSC	-	70	-	-	80	-	-	4,400	-	(631)	251	(1,217)	(80)	-	107	2,980
SDB-SHERIFF DEPT BERKSHIRE	-	3,164	-	3,086	2,858	-	-	5,633	-	4,887	10,732	(50,149)	(6,352)	-	5,158	(20,983)
SDC-SHERIFF DEPT BARNSTABLE	-	1,999	-	-	7,728	-	-	34,503	-	6,969	25,517	(18,443)	6,639	-	9,332	74,244
SDD-SHERIFF DEPT DUKES	-	481	-	-	995	-	-	-	-	1,047	3,398	(385)	1,040	-	1,352	7,928
SDE-SHERIFF DEPT ESSEX	-	5,772	-	21,214	9,888	-	-	101,714	-	12,123	40,207	(1,756)	(14,720)	-	13,853	188,295
SDF-SHERIFF DEPT FRANKLIN	-	2,556	-	3,086	2,137	-	-	24,963	-	5,063	9,444	(12,087)	3,761	-	5,497	44,420
SDH-SHERIFF DEPT HAMPDEN	-	11,316	-	(7,504)	14,699	-	-	28,285	-	24,599	63,012	(77,547)	(23,194)	-	26,783	60,449
SDM-SHERIFF DEPT MIDDLESEX	-	9,684	-	40,874	11,781	-	-	196,497	-	18,954	49,079	(4,265)	(18,087)	-	21,006	325,523
SDN-SHERIFF DEPT NORFOLK	-	2,011	-	-	8,176	-	-	16,913	-	6,615	26,426	(6,042)	6,019	-	9,031	69,149
SDP-SHERIFF DEPT PLYMOUTH	-	3,206	-	7,950	14,011	-	-	-	-	12,404	46,088	(3,663)	11,197	-	16,577	107,770
SDS-SHERIFF DEPT SUFFOLK	-	5,502	-	6,407	27,564	-	-	5,408	-	23,735	90,170	(12,219)	22,416	-	31,917	200,900
SDW-SHERIFF DEPT WORCESTER	-	7,828	-	25,183	8,314	-	-	(57,517)	-	14,193	32,833	(106,465)	(14,094)	-	14,756	(74,969)
SEA- BUSINESS & TECH	-	580	-	-	(4,626)	-	-	(9,231)	-	(5,901)	(11,553)	(2,432)	(3,328)	-	1,313	(35,178)
SEC-SECRETARY OF ST	160,746	8,306	(4,815)	52,727	7,709	441,691	-	17,442	22,516	5,517	29,708	(45,523)	(13,358)	37,642	15,060	735,368
SEN-SENATE	1,042,320	3,030	-	15,668	3,877	341,626	-	-	430,028	7,299	17,565	-	(7,825)	(75,939)	7,830	1,785,479
SJC-SUPREME JUDICIAL COURT	-	1,434	-	34,202	2,082	-	-	-	-	2,128	7,586	(9,408)	(1,721)	-	2,493	38,796
SOR-SEX OFFENDER REGISTRY	-	624	-	14,993	849	-	7	-	-	481	3,235	(1,885)	(1,599)	-	1,385	18,090
SRB-ST RECLAMATION BRD	-	2,616	-	-	2,036	-	6	39,577	-	7,995	6,725	(24,960)	(229)	-	4,795	38,561

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SRC-ST RACING COMM	10,257	-	(465)	28,469	(977)	40,936	(17)	-	-	(6,181)	(5,531)	(1,700)	(1,673)	4,021	(3,674)	63,465
SSA-SALEM ST COLLEGE	-	18,608	-	6,406	19,287	-	-	(47,999)	-	18,196	87,217	(1,046)	(14,723)	-	47,403	133,349
STC-SPRINGFIELD TECH COMM COLLEGE	-	25,386	-	6,406	8,085	-	-	(63,595)	-	75,865	73,927	-	(8,786)	-	76,662	193,950
SUF-SUFFOLK DISTRICT ATTY	-	2,886	-	16,612	3,676	-	-	17,593	-	5,488	14,324	(3,414)	(7,132)	-	6,048	56,081
TAC- TELECOM & CABLE	-	432	-	18,524	480	-	9	-	-	(393)	1,234	(1,911)	(809)	-	413	17,979
TRB-TEACHERS RETIREMENT BRD	-	1,500	-	(1,543)	74,610	-	48	8,795	-	(7)	8,046	(17,949)	(1,505)	-	558,141	630,136
TRC-TRIAL COURT	43,096	86,286	(1,955)	303,101	123,130	172,026	-	1,934,489	-	299,997	442,744	(18,367)	(181,160)	16,895	143,104	3,363,386
UMS-UNIVERSITY OF MASS SYSTEM	-	2,158	-	154,916	164,801	-	-	1,101,063	-	(2,033)	553,726	(59)	(244,982)	-	36,950	1,766,540
VET- VETERANS SVCS	-	8,288	-	3,086	1,906	-	53	-	-	3,091	(8,384)	(13,906)	(1,053)	-	1,807	(5,112)
VWA-VICTIM & WITNESS ASSIST BRD	7,990	1,706	(362)	-	1,938	31,894	-	-	-	1,308	4,352	(7,788)	(771)	3,134	1,177	44,578
WEL- TRANSITIONAL ASSIST	-	20,432	-	72,156	(25,688)	-	1,965	114,177	-	76,820	(6,771)	(107,980)	(33,171)	-	29,820	141,760
WES-WESTERN DISTRICT ATTY	-	1,738	-	6,406	1,830	-	-	13,342	-	3,029	7,072	(297)	(3,158)	-	3,337	33,299
WOR-WORCESTER ST COLLEGE	-	10,976	-	6,406	9,648	-	-	(75,971)	-	20,188	40,348	-	(7,550)	-	19,552	23,597
WPA-WATER POLLUTE ABATEMENT	-	4	-	3,086	-	-	-	-	-	-	(7)	-	-	-	(1,016)	2,067
WSC-WESTFIELD ST COLLEGE	-	10,746	-	19,220	12,044	-	-	494,315	-	28,128	56,891	-	(8,955)	-	30,883	643,272
ARRA	-	-	-	-	2,316,934	-	-	-	-	-	609,662	-	-	-	-	2,926,596
OTHER	73,473	-	-	2,085,788	-	60,955	-	-	41,302	-	-	-	4,979,159	657,821	-	7,898,498
Total	4,187,004	2,215,464	(198,658)	9,684,859	6,834,001	6,039,665	32,684	12,347,450	1,889,933	4,066,441	7,062,315	(9,385,927)	3,374,415	2,483,415	5,836,186	56,469,247