



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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THOMAS G. SHACK III, ESQ.  
COMPTROLLER

### MEMORANDUM

**To:** Chief Fiscal Officers  
**From:** Thomas G. Shack III, Comptroller  
**Date:** October 27, 2016  
**Subject:** Federal Approval of Allocated and Billed Costs for FY2016

Comptroller Memo FY#2016-31

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#### 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 FY2016 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.

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#### 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 FY2016. 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 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 FY2017-FY2018 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 [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 Howard Merkowitz, Deputy Comptroller at (617) 973-2602.

Enc. Negotiation Agreement  
Exhibit A

cc: MMARS Liaisons  
Payroll Directors  
General Counsels  
Internal Distribution

**COST ALLOCATION AGREEMENT**  
**STATE AND LOCAL GOVERNMENTS**

**STATE/LOCALITY:**

Commonwealth of Massachusetts  
Boston, Massachusetts 02108

**DATE:** October 19, 2016

**FILING REF.:** The preceding  
Agreement was dated 11/10/15

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**SECTION I: ALLOCATED COSTS**

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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 6/30/16 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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**SECTION II: BILLED COSTS**

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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. Payroll Tax (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. Extended Leave of Absence Chargeback
9. Worker's Compensation: Payments  
Litigation Unit
10. Liability Management and Reduction Fund
11. MMARS - CTR
12. American Recovery and Reinvestment Act (ARRA) of 2009  
Administrative Cost Chargeback
13. 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
14. Training Program Administrative Chargeback
15. HR Modernization
16. HR/CMS Administrative Chargeback

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### Section III: CONDITIONS

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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 Title 2 of the Code of Federal Regulations, Part 200(2 CFR 200). (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 2 CFR 200, 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 2 CFR 200, 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)

\_\_\_\_\_  
(Name)

Darryl W. Mayes  
\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

Deputy Director, Cost Allocation  
Services  
\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

October 19, 2016  
\_\_\_\_\_  
(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

ADDENDUM TO RATE AGREEMENT

October 19, 2016  
**Agreement Reference Date**

**INSTITUTION:** Commonwealth of Massachusetts

**ADDRESS:** Boston, MA 02108

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	7/1/15	6/30/16	29.17%	All	Regular Employees
FIXED	7/1/15	6/30/16	37.42%	All	Uniformed Employees
FIXED	7/1/15	6/30/16	1.65%	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

ADDENDUM TO RATE AGREEMENT

October 19, 2016  
**Agreement Reference Date**

**INSTITUTION:** Commonwealth of Massachusetts

**ADDRESS:** Boston, MA 02108

NOTE 3:

An additional rate (referred to as Payroll Tax Rate by the Commonwealth) of 1.65% is approved on a fixed basis for all regular, uniformed and contractual employees.

This rate includes:

- Unemployment Insurance
- Employer Medical Assistance Contribution (formerly 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>07/01/15-06/30/16</u>
NAGE Unit 1,3,6	\$16.00
SEIU 8 & 10	15.00
COPS Unit 5	14.00
AFSCME 2,	15.00
SPAM Unit 5A,	14.00
MNA Unit 7,	14.00
MOSES Unit 9	15.00
MCOFU Unit 4	14.00
DOC Captains Unit 4A	16.00
Firefighters IAF	15.00

Exhibit A  
COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER  
STATEWIDE COST ALLOCATION PLAN  
APPROVED FIXED FY2016 ALLOCATIONS

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION &	HRD-HUMAN RESOURCES DIV	OSC-COMPTROLLER	OSD-OPERATIONAL SVCS	PER-PUBLIC EMPLOYEE RETIRE ADMIN	POL- ST POLICE	TRE-TREASURER	TOTAL
ABC-ALCOHOLIC BEV CONTROL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,690
ADD-DEV DISABILITIES CNCL	-	2,979	-	-	482	-	4	10,690	-	247	1,454	(2,401)	(220)	-	704	13,939
AGR-AG. RESOURCES	-	16,884	-	3,753	7,992	-	95	6,818	-	2,239	20,353	(34,924)	(1,673)	-	3,716	25,253
ALA-ADMIN LAW APPEALS DIV	-	2,657	-	-	7,040	-	8	6,818	-	966	3,719	(2,406)	(682)	-	1,417	19,537
ANF IT SWCAP COSTS	-	-	-	-	670,304	-	-	-	-	-	-	-	-	-	-	670,304
ANF OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APC-APPEALS COURT	-	9,170	-	49,097	4,318	-	-	-	-	(19)	12,864	(8,759)	(2,465)	-	5,121	69,327
ART-MASS CULTURAL CNCL	-	5,082	-	-	1,240	-	-	6,818	-	19	3,324	(176)	(529)	-	1,234	17,012
ATB-APPELLATE TAX BRD	-	1,613	-	(1,309)	2,257	-	4	-	-	364	2,161	(3,867)	(418)	-	852	1,657
BBE-BRD OF BAR EXAMINERS	-	1,449	-	(4,965)	429	-	-	-	-	26	1,213	(4,858)	(110)	-	498	(6,318)
BCA-BRD CONCILIATION & ARB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	48,002	-	6,874	4,417	-	-	16,510	-	(10,727)	16,489	-	(3,257)	-	17,908	96,216
BER-BERKSHIRE DISTRICT ATTY	-	4,506	-	-	1,742	-	-	6,818	-	47	4,978	(6,314)	(1,056)	-	2,156	12,877
BHC-BUNKER HILL COMM COLLEGE	-	98,175	-	-	(1,509)	-	-	18,344	-	(112,311)	(26,228)	-	(7,769)	-	(13,855)	(45,153)
BLC-BRD OF LIB COMMERS	-	3,311	-	-	1,905	-	1	6,818	-	23	5,096	(3,783)	(440)	-	12,459	25,390
BRC-BRISTOL COMM COLLEGE	-	62,450	-	(4,965)	13,682	-	-	(10,794)	-	(8,784)	37,643	284	(7,307)	-	24,112	106,321
BRI-BRISTOL DISTRICT ATTY	-	11,450	-	-	4,414	-	-	20,450	-	469	12,433	(237)	(2,575)	-	6,095	52,499
BSC-BRIDGewater ST COLLEGE	-	158,535	-	-	(2,886)	-	-	(116,470)	-	(5,313)	47,135	(224)	(17,276)	-	69,780	133,281
BSD-SHERIFF DEPT BRISTOL	-	50,727	-	5,753	16,796	-	-	110,012	-	1,231	48,226	(332,559)	(11,422)	-	26,386	(84,850)
CAD-COMM AGAINST DISCRIMINATION	(43,821)	5,628	-	21,674	1,610	(196,013)	41	419,572	-	1,491	5,328	(828)	(1,475)	15,861	2,715	231,783
CCC-CAPE COD COMM COLLEGE	-	31,454	-	(1,309)	6,806	-	-	1,253	-	847	24,109	847	(4,203)	-	15,933	74,890
CDA-EMERGENCY MGMT AGENCY	-	16,947	-	-	3,994	-	127	2,245	-	3,270	10,784	(130,285)	(1,519)	-	4,569	(89,868)
CHE-SOLDIERS' HOME IN MASS	-	31,913	-	9,409	8,987	-	85	(24,900)	-	9,312	28,392	(110,683)	(8,451)	-	12,904	(43,032)
CHS-CRIM HISTORY SYSTEMS BRD	-	4,152	-	15,615	3,137	-	37	1,890	-	1,890	7,230	(2,109)	(704)	-	2,523	31,771
CJC-COMM ON JUDICIAL CONDUCT	-	632	-	-	175	-	-	6,818	-	(1)	568	107	(110)	-	237	8,426
CJT-MUN POLICE TRAIN COMM	-	17,653	-	-	1,829	-	25	13,634	-	(8,036)	5,055	(5,517)	(485)	-	5,677	29,835
CME-CHIEF MEDICAL EXAMINER	-	16,262	-	21,861	2,265	-	85	12,702	-	2,102	7,826	(39,656)	(1,431)	-	3,273	25,289
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	123,006	-	32,230	24,962	-	-	188,856	-	5,057	70,079	(2,495)	(9,970)	-	35,441	467,166
CPF-CAMPAIGN & POL FIN	(13,285)	1,538	-	(611)	560	(59,425)	-	151,808	-	62	1,651	(827)	(330)	6,894	792	88,827
CPI-CAPE & ISLANDS DISTRICT ATTY	-	5,421	-	-	1,547	-	-	32,068	-	78	4,780	(4,787)	(1,232)	-	2,294	40,169
CSW-COMM ON STATUS OF WOMEN	31	121	-	-	35	(17,432)	-	36,404	-	(12)	84	-	(22)	1,298	21	20,528
CTF-CHILDREN TRUST FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CTR-THE COMPTROLLER	-	146,475	-	-	20	-	-	20	-	76	98	241	-	-	122	147,032
DAA-DISTRICT ATTY ASSC	-	1,535	-	-	1,157	-	-	6,818	-	121	2,960	96	(242)	-	731	13,176
DAC-DISABLED PROTECTION COMM	-	2,283	-	8,704	908	-	10	6,818	-	14	2,702	(1,219)	(639)	-	1,190	20,771
DCC-DCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DCR-RECEIVING	-	-	-	-	-	-	-	-	270,977	-	-	-	-	-	-	270,977
DEC-PUBLIC RECORDS SUPERVISOR	-	-	-	4,354	-	-	-	-	-	-	-	-	-	-	-	4,354
DES-DES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DFS-FIRE SVCS	-	45,954	-	11,749	4,133	-	74	14,334	-	8,914	20,281	(78,141)	(1,519)	-	22,109	47,888
DIA-IND ACCIDENTS	-	(128)	-	(37,686)	1	-	-	42,758	-	(1)	-	-	(5,700)	-	21,500	20,744
DLR-LABOR RELATIONS	-	(1)	-	-	9,322	-	-	-	-	-	10,956	-	(352)	-	1,047	20,972
DMH-MENTAL HEALTH	113,495	295,263	-	(27,462)	231,368	(1,574,732)	2,380	3,291,581	-	110,871	627,369	(14,242)	(64,043)	179,463	172,401	3,343,712
DMR-MENTAL RETARDATION	-	652,873	-	162,208	521,161	-	2,370	993,700	-	185,104	1,354,910	530,599	(148,928)	-	337,060	4,591,057
DOB-BANKS	-	13,547	-	(912)	5,695	-	9	20,450	-	3,843	16,905	(3,640)	(3,434)	-	6,993	59,256
DOC-CORRECTION	-	427,203	-	148,073	187,984	-	7,652	223,542	-	172,459	545,589	(960,087)	(107,839)	-	236,663	881,239
DOE-EDUCATION	(7,192)	139,800	-	99,687	55,617	(32,169)	198	103,684	-	14,134	137,743	(4,930)	(9,948)	4,831	30,891	532,346
DOI-INSURANCE	-	14,083	-	1,903,246	5,208	-	41	6,818	-	3,591	14,808	(2,960)	(2,641)	-	6,085	1,948,279
DOL-LABOR	-	(5)	-	-	-	-	-	(46,472)	-	-	-	-	(1,012)	-	-	(47,489)
DOR-REVENUE	22	215,687	-	99,535	290,912	(10,999)	2,031	102,678	-	51,922	235,773	(277,790)	(39,834)	947	456,124	1,127,008
DOS-STANDARDS	(6,947)	1,781	-	-	572	(31,076)	22	71,378	-	539	1,660	(3,488)	(374)	2,495	794	37,356
DOT-TRANSPORTATION*	-	589,952	-	861,856	260,623	-	3,440	156,788	-	123,403	675,446	(42,093)	(91,773)	-	2,140,115	4,677,757
DPH-PUBLIC HEALTH	-	340,708	-	49,072	252,573	-	2,173	29,624	-	88,944	664,923	(639,309)	(66,376)	-	161,993	884,325
DPS-PUBLIC SAFETY	(26,380)	15,643	-	220,667	6,073	(117,999)	186	230,272	-	4,361	16,325	(7,262)	(2,773)	7,559	7,325	353,997
DPU-PUBLIC UTILITIES	-	12,777	-	7,609	5,762	-	127	2,944	-	4,173	16,298	(9,343)	(2,883)	-	6,525	43,989
DSS-SOCIAL SERVICES	-	707,334	-	485,150	278,006	-	4,274	238,592	-	90,723	736,828	199,462	(72,362)	-	178,190	2,846,197
DYS-YOUTH SERVICES	-	87,676	-	38,080	58,241	-	1,131	7,318	-	21,532	151,630	(231,836)	(19,499)	-	42,759	157,032
EAS-EASTERN DISTRICT ATTY	-	12,794	-	427	3,865	-	-	13,634	-	189	12,193	(2,827)	(3,478)	-	6,430	43,227
EDU-EXECUTIVE OFFICE OF EDUCATION	-	12,891	-	13,763	15,125	-	87	-	-	169	33,018	7,465	(1,254)	-	971	82,235
EEC-EARLY EDU & CARE	-	43,373	-	(22,916)	75,503	-	240	44,774	-	6,623	192,941	238,452	(4,093)	-	30,461	605,358
EED-EXEC ECON DEV	(22,550)	5,244	-	(14,895)	7,041	(100,868)	14	221,520	-	1,085	14,171	(10,329)	(770)	8,194	26,319	134,176
EHS-EXEC HLTH & HUMAN SVCS	(68,897)	1,153,505	-	117,507	150,072	(308,180)	1,745	587,280	-	45,160	360,016	(65,090)	(32,924)	16,401	908,043	2,864,638



**Exhibit A  
COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER  
STATEWIDE COST ALLOCATION PLAN  
APPROVED FIXED FY2016 ALLOCATIONS**

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION &	HRD-HUMAN RESOURCES DIV	OSC-COMPTROLLER	OSD-OPERATIONAL SVCS	PER-PUBLIC EMPLOYEE RETIRE ADMIN	POL- ST POLICE	TRE-TREASURER	TOTAL
ELD- ELDER AFFAIRS	(43,190)	227,108	-	3,045	130,961	(193,192)	49	520,820	-	1,150	321,891	223,383	(1,232)	24,454	33,512	1,248,759
ELW-EXEC OFC LABOR & WORKFORCE D	-	(3)	-	-	(694)	-	-	-	-	-	(816)	-	(352)	-	(78)	(1,943)
ENE- ENERGY RESOURCES	-	5,889	-	8,250	11,819	-	-	-	-	1,232	24,488	(3,454)	(1,166)	-	4,349	51,407
ENV-EXEC ENV AFFAIRS	-	36,461	-	(33,265)	17,720	-	244	55,464	-	7,622	43,657	(27,389)	(6,163)	-	82,045	176,396
EOL- WORKFORCE DEV	(7,189)	232,239	-	227,990	56,377	(446,699)	1,828	1,047,208	-	45,157	161,533	(269,838)	(29,468)	237,292	58,667	1,315,097
EPS-EXEC OFC PUB. SAFETY & HOMELAN	(25,873)	29,542	-	3,744	20,405	(115,731)	143	237,498	-	3,157	49,084	(75,176)	(2,332)	9,652	(4,301)	129,812
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EQE- ENV PROTECTION	-	96,593	-	1,875,418	31,758	-	908	15,597	-	19,544	90,522	(37,025)	(18,134)	-	(1,238,532)	836,649
ETH-ST ETHICS COMM	(16,074)	2,069	-	(2,191)	699	(71,899)	-	150,620	-	(7)	2,141	(1,064)	(507)	5,867	1,018	70,672
FRC-FRAMINGHAM ST COLLEGE	-	149,951	-	(9,930)	(9,113)	-	-	(119,731)	-	4,451	30,595	151	(8,495)	-	67,732	105,611
FSC-FITCHBURG ST COLLEGE	-	74,217	-	-	6,668	-	-	(245,566)	-	(501)	36,964	-	(9,463)	-	29,388	(108,293)
FWE- FISH AND GAME	-	32,064	-	28,325	9,922	-	389	24,939	-	8,629	29,213	(52,544)	(6,163)	-	11,884	86,658
GCC-GREENFIELD COMM COLLEGE	-	22,791	-	10,718	1,090	-	-	8,352	-	(49,553)	(13,467)	-	(3,939)	-	(15,188)	(39,196)
GCN-GOVERNORS COUNCIL	-	602	-	-	77	-	-	-	-	15	336	-	(132)	-	306	1,204
GIC-GROUP INSURANCE COMM	382	11,295	-	14,614	11,137	(209,920)	47	447,666	-	1,272	9,217	(2,953)	(1,056)	16,300	2,721	300,722
GOV-GOVERNORS OFC	(75,189)	4,997	-	245,789	953	308,882	-	381,370	258,198	(47)	4,530	(1,499)	(1,475)	-	2,273	1,128,782
HCC-HOLYOKE COMM COLLEGE	-	62,175	-	1,574	11,036	-	-	5,658	-	(59,400)	10,587	-	(7,527)	-	(2,229)	21,874
HCF-HLTH CARE FIN & POLICY	-	12,313	-	4,354	12,803	-	136	17,508	-	4,963	28,253	(28,190)	(1,871)	-	7,821	58,090
HED-PERSONAL ADMIN	-	-	-	(2,618)	-	-	-	-	-	-	-	-	-	-	-	(2,618)
HLY-SOLDIERS' HOME IN HOLYOKE	-	28,522	-	(4,965)	7,890	-	81	(87,407)	-	9,508	24,506	(57,439)	(7,944)	-	10,532	(76,716)
HOU-HOUSE OF REPS	(232,297)	44,634	-	3,135	9,917	954,303	-	1,157,186	797,714	96	37,498	-	(14,371)	-	23,839	2,781,654
HPC-HEALTH POLICY COMM	-	4,216	-	-	4,852	-	2	-	-	1,818	9,164	(4,942)	-	-	2,754	17,864
HSD-SHERIFF DEPT HAMPSHIRE	-	16,279	-	(1,309)	4,657	-	-	(5,326)	-	4	14,943	(13,208)	(3,939)	-	6,632	18,733
HST-HLTH CARE SECURITY TRUST	-	26	-	-	(29)	-	-	-	-	-	49	107	-	-	5	158
IGO- INSPECTOR GENERAL	(29,597)	5,958	-	(6,545)	3,870	(132,390)	-	273,362	-	540	8,758	(11,656)	(924)	10,504	3,239	125,119
ITD-INFORMATION TECHNOLOGY DIV	(92,208)	34,817	-	10,718	99,557	(412,450)	143	859,843	-	11,719	124,177	(31,814)	(7,351)	32,534	(4,550)	625,135
JLM-JOINT LABOR MGMT COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEG-JOINT LEG EXP	-	2,992	-	-	1,125	-	-	-	-	113	4,665	-	(704)	-	1,620	9,811
LIB-GEORGE FINGOLD LIBRARY	-	1,077	-	-	1,371	-	4	-	-	219	929	(5,270)	(220)	-	451	(1,439)
LOT-LOTTERY COMM	(1,301)	41,758	-	(11,510)	27,720	(5,818)	-	59,362	-	144	75,128	(78,945)	(9,068)	434	20,100	118,004
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	142,171	-	5,753	15,075	-	-	(95,612)	-	9,560	70,744	-	(8,187)	-	72,835	212,339
MBC-MASS BAY COMM COLLEGE	-	86,581	-	(1,309)	8,458	-	-	14,378	-	(18,313)	30,208	-	(5,061)	-	32,469	147,411
MCA-MASS COLLEGE OF ART	-	115,483	-	27,187	11,425	-	-	(52,592)	-	5,451	55,413	-	(6,932)	-	58,065	213,500
MCB-MASS COMM FOR THE BLIND	(1,295)	23,992	-	-	9,302	(5,791)	200	42,918	-	(236)	26,095	(19,881)	(3,719)	446	7,785	79,816
MCC-MIDDLESEX COMM COLLEGE	-	84,376	-	9,409	19,028	-	-	(19,875)	-	(3,631)	61,316	-	(8,495)	-	40,840	182,968
MCD-COMM FOR THE DEAF	-	12,356	-	9,409	2,450	-	-	6,818	-	140	7,004	(3,984)	(1,144)	-	2,633	35,682
MGC-MASSACHUSETTS GAMING COMM	-	11,980	-	13,058	14,586	-	-	6,818	-	2,986	26,294	(2,714)	-	-	5,740	78,748
MHC-MASS HISTORICAL COMMISSION	-	-	-	(1,309)	-	-	-	-	-	-	-	-	-	-	-	(1,309)
MHL-MENTAL HLTH LEGAL ADVISORS	-	1,123	-	-	362	-	-	10,690	-	-	1,069	-	(220)	-	429	13,453
MID-WORCESTER (MIDDLE) DISTRICT AT	-	12,701	-	4,354	4,024	-	-	21,380	-	248	12,683	-	(3,346)	-	6,439	58,483
MIL-MILITARY DIV	-	63,715	-	6,180	10,099	-	181	56,468	-	8,761	36,596	(284,152)	(3,169)	-	24,129	(81,192)
MMA-MASS MARITIME ACADEMY	-	33,860	-	(4,965)	8,514	-	-	3,379	-	(1,616)	26,638	-	(4,424)	-	16,340	77,726
MMP-MASS MKTING PARTNERSHIP	-	2,697	-	-	(542,791)	-	2	-	-	310	(56,663)	(1,539)	-	-	1,793	(596,191)
MRB-MERIT RATING BRD	-	(47)	-	-	-	-	(3)	-	-	(131)	(35)	-	(1,188)	-	(47)	(1,451)
MRC-MASS REHAB COMM	-	534,857	-	23,170	56,101	-	1,023	158,805	-	22,340	152,315	(106,176)	(17,563)	-	43,867	868,739
MWC-MT WACHUSETT COMM COLLEGE	-	46,664	-	-	(3,766)	-	-	21,937	-	(168)	11,944	139	(6,339)	-	21,754	92,165
NAC-MASS COLLEGE OF LIBERAL ARTS	-	53,278	-	-	3,640	-	-	(10,575)	-	(5,479)	19,955	-	(5,458)	-	21,953	77,314
NEC-NORTHERN ESSEX COMM COLLEGE	-	163,149	-	(6,274)	(2,402)	-	-	124,818	-	1,119	40,337	-	(7,900)	-	78,558	391,405
NFK-NORFOLK DISTRICT ATTY	-	11,358	-	-	3,922	-	-	13,634	-	380	11,780	(12,745)	(2,685)	-	5,725	31,369
NOR-MIDDLESEX (NORTHERN) DISTRICT	-	18,471	-	9,409	5,921	-	-	53,448	-	484	18,836	-	(4,995)	-	9,964	111,538
NSC-NORTH SHORE COMM COLLEGE	-	80,469	-	(6,274)	(2,421)	-	-	12,307	-	(10,644)	18,120	532	(8,583)	-	31,583	115,089
NSD-SHERIFF DEPT NANTUCKET	-	489	-	-	71	-	-	10,690	-	9	265	-	(66)	-	11,589	11,589
NWD-NORTHWESTERN DISTRICT ATTY	-	7,348	-	-	2,269	-	-	13,634	-	182	6,955	2,752	(1,585)	-	3,415	34,970
OCD- HOUSING & COMM DEV	-	43,844	-	145,495	62,332	-	73	-	-	8,327	183,748	302,933	(5,876)	-	29,069	769,945
OHA-MASS OFC ON DISABILITY	(9,546)	1,262	-	21,434	1,857	(42,699)	14	88,628	-	357	1,043	(2,820)	(264)	3,422	534	63,222
ORI-OFc FOR REFUGEES AND IMMIGRAN	-	15,653	-	-	2,430	-	12	6,818	-	459	6,116	2,073	(374)	-	1,281	34,468
Ost- THE ST TREASURER	-	785	-	(15,165)	-	-	-	(11,618)	-	-	-	-	-	-	-	(25,998)
PAR-PAROLE BRD	-	16,664	-	26,143	7,417	-	254	8,832	-	5,973	21,393	(3,917)	(4,534)	-	8,830	87,055
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	10,280	-	163,064	48,544	-	-	10,690	-	2,636	10,590	(4,890)	-	-	3,802	244,716
PLY-PLYMOUTH DISTRICT ATTY	-	11,606	-	-	3,800	-	-	9,762	-	405	11,399	(3,239)	(2,817)	-	5,832	36,748
POLICE- RECEIVING	-	-	-	-	-	-	-	-	-	-	-	-	-	1,127,345	-	1,127,345

**Exhibit A  
COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE STATE COMPTROLLER  
STATEWIDE COST ALLOCATION PLAN  
APPROVED FIXED FY2016 ALLOCATIONS**

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION &	HRD-HUMAN RESOURCES DIV	OSC-COMPTROLLER	OSD-OPERATIONAL SVCS	PER-PUBLIC EMPLOYEE RETIRE ADMIN	POL- ST POLICE	TRE-TREASURER	TOTAL
QCC-QUINSIGAMOND COMM COLLEGE	-	106,596	-	(1,309)	(6,119)	-	-	15,568	-	2,138	24,859	-	(7,505)	-	50,029	184,257
RCC-ROXBURY COMM COLLEGE	-	26,924	-	21,434	9,341	-	-	(8,266)	-	(1,241)	18,916	-	(3,631)	-	12,420	75,897
REG- PROF LICENSURE	-	9,466	-	55,461	3,796	-	113	(12,546)	-	1,794	11,438	(1,923)	(2,553)	-	4,550	69,596
RGT-BRD OF HIGHER ED	(23,776)	12,272	-	94,975	4,281	(106,349)	-	239,736	-	1,189	10,711	(6,413)	(836)	8,633	3,921	238,344
SAO-ST AUDITORS OFC	(43,985)	17,191	-	-	6,890	(156,619)	-	417,768	16,059	(47)	20,227	(21,851)	(6,052)	14,261	8,329	272,171
SCA- CONSUMER AFFAIRS & BUS REG	-	2,636	-	3,896	682	-	2	-	-	340	2,277	(1,055)	(507)	-	1,161	9,432
SDA-SHERIFFS DEPT ASSC	-	349	-	-	125	-	-	6,818	-	2	368	(495)	(88)	-	146	7,225
SDB-SHERIFF DEPT BERKSHIRE	-	20,234	-	15,160	6,895	-	-	2,819	-	510	20,379	(52,291)	(4,776)	-	9,966	18,896
SDC-SHERIFF DEPT BARNSTABLE	-	27,761	-	-	11,423	-	-	70,690	-	382	32,611	(58,299)	(6,602)	-	14,941	92,907
SDD-SHERIFF DEPT DUKES	-	5,903	-	10,718	1,323	-	-	(3,003)	-	110	3,984	71	(1,034)	-	1,968	20,040
SDE-SHERIFF DEPT ESSEX	-	48,667	-	7,577	25,301	-	-	32,170	-	2,954	67,772	847	(11,334)	-	28,445	202,399
SDF-SHERIFF DEPT FRANKLIN	-	15,230	-	38,936	5,647	-	-	(13,954)	-	383	16,368	(4,340)	(7,439)	-	7,353	58,184
SDH-SHERIFF DEPT HAMPDEN	-	81,617	-	10,195	25,711	-	-	48,021	-	2,507	82,481	(57,178)	(19,917)	-	44,019	217,456
SDM-SHERIFF DEPT MIDDLESEX	-	58,905	-	32,417	26,197	-	-	49,492	-	(163)	74,373	(1,081)	(14,107)	-	31,719	257,752
SDN-SHERIFF DEPT NORFOLK	-	29,030	-	27,187	12,123	-	-	49,408	-	922	34,718	(22,988)	(5,986)	-	15,158	139,572
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-	-	-	-	(3,872)	-	-	-	-	-	-	-	(3,872)
SDP-SHERIFF DEPT PLYMOUTH	-	48,178	-	(11,239)	17,127	-	-	51,148	-	1,383	52,596	(18,004)	(11,136)	-	26,238	156,291
SDS-SHERIFF DEPT SUFFOLK	-	79,421	-	30,320	33,621	-	-	(19,750)	-	706	100,966	(49,820)	(22,294)	-	43,024	196,194
SDW-SHERIFF DEPT WORCESTER	-	42,932	-	(6,274)	12,000	-	-	(16,016)	-	(164)	40,408	(82,224)	(12,412)	-	20,211	(1,539)
SEA- BUSINESS & TECH	-	1,815	-	-	464	-	4	6,818	-	102	1,805	(2,378)	(617)	-	336	8,349
SEC-SECRETARY OF ST	(99,000)	51,089	-	46,417	13,451	(377,218)	-	908,272	26,257	1,175	45,249	(50,553)	(11,819)	31,045	24,282	608,647
SEN-SENATE	(146,037)	22,179	-	7,489	5,696	599,937	-	727,482	501,492	68	20,117	-	(6,668)	-	11,962	1,743,717
SJC-SUPREME JUDICIAL COURT	-	7,677	-	1,278	(2,135)	-	-	-	-	11	3,939	(15,923)	(1,607)	-	3,225	(3,535)
SOR-SEX OFFENDER REGISTRY	-	3,379	-	234,762	1,160	-	4	10,690	-	562	3,885	(2,901)	(1,188)	-	1,707	252,060
SRB-ST RECLAMATION BRD	-	15,498	-	-	3,157	-	6	82,732	-	243	9,992	(22,221)	(462)	-	5,833	94,778
SRC-ST RACING COMM	(8,825)	-	-	-	-	(39,472)	-	-	-	-	-	-	-	(2,971)	-	(51,268)
SSA-SALEM ST COLLEGE	-	152,459	-	30,843	33,673	-	-	(27,245)	-	6,702	115,608	306	(15,780)	-	80,977	377,543
STC-SPRINGFIELD TECH COMM COLLEGE	-	101,265	-	5,753	14,295	-	-	62,001	-	(28,211)	40,031	-	(7,725)	-	34,785	222,194
SUF-SUFFOLK DISTRICT ATTY	-	21,330	-	(24,560)	6,969	-	-	27,268	-	793	21,791	(16,680)	(5,348)	-	11,330	42,893
TAC- TELECOM & CABLE	-	2,374	-	(2,191)	918	-	19	10,690	-	(28)	2,688	(1,535)	(462)	-	1,083	13,556
TRB-TEACHERS RETIREMENT BRD	-	8,774	-	1,121	20,216	-	53	13,634	-	71	15,760	(9,376)	(1,651)	-	759,069	807,671
TRC-TRIAL COURT	(37,082)	520,235	-	342,165	212,251	(165,868)	-	850,210	-	139,751	630,786	(49,316)	(145,626)	13,426	264,010	2,574,942
UMS-UNIVERSITY OF MASS SYSTEM	-	7,725	-	86,712	56,452	-	-	(10,607,739)	-	-	296,092	(220)	(281,547)	-	(235,123)	(10,677,648)
VET- VETERANS SVCS	-	32,823	-	1,736	5,211	-	65	9,413	-	2,119	13,426	(9,799)	(1,012)	-	4,071	58,053
VWA-VICTIM & WITNESS ASSIST BRD	(6,875)	2,510	-	-	1,511	(30,752)	-	63,964	-	(530)	5,782	2,811	(704)	2,475	827	41,019
WEL- TRANSITIONAL ASSIST	-	124,507	-	144,082	48,266	-	2,159	209,308	-	46,938	145,017	4,440	(34,443)	-	66,313	756,587
WES-WESTERN DISTRICT ATTY	-	11,336	-	-	3,470	-	-	6,818	-	288	11,066	(1,122)	(2,685)	-	5,636	34,807
WOR-WORCESTER ST COLLEGE	-	94,360	-	5,753	18,673	-	-	10,673	-	1,796	64,507	-	(8,627)	-	48,767	235,902
WPA-WATER POLLUTE ABATEMENT	-	6	-	-	-	-	-	-	-	-	-	-	-	-	(1,632)	(1,626)
WSC-WESTFIELD ST COLLEGE	-	75,487	-	5,753	20,904	-	-	(163,366)	-	(560)	65,431	-	(11,576)	-	34,795	26,868
ARRA	-	-	-	-	389,782	-	-	-	-	-	122,892	-	-	-	-	512,674
OTHER	(11,043)	-	-	1,614,037	-	45,418	-	27,797,372	37,964	-	-	7,274	(4,951,992)	702,473	-	25,241,503
<b>Total</b>	<b>\$ (985,524)</b>	<b>\$ 10,347,851</b>	<b>\$ -</b>	<b>\$ 9,905,637</b>	<b>\$ 4,491,015</b>	<b>\$ (3,053,220)</b>	<b>\$ 36,871</b>	<b>\$ 33,521,044</b>	<b>\$ 1,908,661</b>	<b>\$ 1,049,235</b>	<b>\$ 10,394,108</b>	<b>\$ (3,236,205)</b>	<b>\$ (6,660,489)</b>	<b>\$ 2,481,535</b>	<b>\$ 6,135,412</b>	<b>\$ 66,335,931</b>