



ANDREW W. MAYLOR  
COMPTROLLER

# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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### MEMORANDUM

**To:** Chief Fiscal Officers  
**From:** Andrew W. Maylor, Comptroller  
**Date:** November 6, 2019  
**Subject:** Federal Approval of Allocated and Billed Costs for FY2018

Comptroller Memo FY#2020-10

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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) under the provisions of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The SWCAP is a statistical method of allocating central government costs to the state agencies that receive central government support services. The FY2018 SWCAP has been reviewed and approved by the federal Department of Health and Human Services, Division of Cost Allocation (DCA). The FY2019 and FY2020 SWCAPs are currently under review by the federal government and will be posted when they are approved.

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 FY2020. 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 any 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 FY2020 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 3, 2019

**FILING REF.:** The preceding  
Agreement was dated 3/20/2018

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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 6/30/18 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: 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. 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
13. Training Program Administrative Chargeback
14. HR Modernization
15. HR/CMS Administrative Chargeback

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### 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 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

ADDENDUM TO RATE AGREEMENT

October 3, 2019

Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02108

FRINGE BENEFIT RATE

TYPE	EFFECTIVE PERIOD		RATE	LOCATIONS	APPLICABLE TO
	FROM	TO			
FIXED	7/1/17	6/30/18	34.86%	All	Regular Employees
FIXED	7/1/17	6/30/18	40.64%	All	Uniformed Employees
FIXED	7/1/17	6/30/18	1.41%	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

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)

/s/Howard Merkowitz

/s/Darryl W. Mayes

(Signature)

(Signature)

Howard Merkowitz  
(Name)

Darryl W. Mayes  
(Name)

Deputy Comptroller  
(Title)

Deputy Director, Cost Allocation  
Services  
(Title)

October 8, 2019  
(Date)

October 3, 2019  
(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

ADDENDUM TO RATE AGREEMENT

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NOTE 3:

An additional rate (referred to as Payroll Tax Rate by the Commonwealth) of 1.41% 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>07/01/17-06/30/18</u>
NAGE Unit 1,3,6	\$17.00
SEIU 8 & 10	15.00
COPS Unit 5	14.00
AFSCME 2,	15.00
SPAM Unit 5A,	14.00
MNA Unit 7,	17.00
MOSES Unit 9	17.00
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 FY2018 ALLOCATIONS

DEPARTMENT	BUILDING DEPRECIATION	EQUIP & SOFTWARE DEPREC	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	TRE-TREASURER	TOTAL
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,482
ADD-DEV DISABILITIES CNCL	-	1,344	-	923	-	8	1,266	10,482	-	509	674	-	510	15,716
AGR-AG. RESOURCES	-	13,447	56,573	15,715	-	122	19,049	3,882	-	3,800	3,800	-	6,128	129,198
ALA-ADMIN LAW APPEALS DIV	-	2,444	80,418	4,751	-	14	3,427	10,482	-	1,874	754	-	1,225	105,389
ANF IT SWCAP COSTS	-	-	-	1,449,303	-	-	-	-	-	-	-	-	-	1,449,303
APC-APPEALS COURT	-	7,011	(30,012)	8,934	-	-	11,631	-	-	1,760	(213)	-	3,856	2,967
ART-MASS CULTURAL CNCL	-	4,140	-	2,638	-	-	3,561	10,482	-	556	(32,135)	-	1,181	(9,577)
ATB-APPELLATE TAX BRD	-	1,274	-	3,371	-	-	2,119	-	-	862	2,513	-	695	10,834
BBE-BRD OF BAR EXAMINERS	-	2,233	-	899	-	-	1,619	-	-	666	(19,557)	-	1,107	(13,033)
BCC-BERKSHIRE COMM COLLEGE	-	37,349	30,913	11,867	-	-	24,085	62,797	-	9,146	(1,128)	-	18,730	193,759
BER-BERKSHIRE DISTRICT ATTY	-	3,877	-	2,929	-	-	4,096	10,482	-	926	903	-	1,818	25,031
BHC-BUNKER HILL COMM COLLEGE	-	64,016	-	47,538	-	-	73,928	19,699	-	7,465	(2,090)	-	28,057	238,613
BLC-BRD OF LIB COMMERS	-	2,531	-	4,034	-	1	4,900	10,482	-	439	(3,508)	-	3,070	21,949
BRC-BRISTOL COMM COLLEGE	-	76,294	-	35,359	-	-	63,544	97,171	-	21,522	(2,652)	-	39,904	331,142
BRI-BRISTOL DISTRICT ATTY	-	10,141	-	6,593	-	-	9,791	31,454	-	2,647	(9,223)	-	5,050	56,453
BSC-BRIDGEWATER ST COLLEGE	-	156,701	27,080	98,729	-	-	170,172	87,722	-	44,509	(210)	-	86,588	671,291
BSD-SHERIFF DEPT BRISTOL	-	45,472	85,837	29,381	-	-	44,258	(31,340)	-	11,513	115,440	-	21,430	321,991
CAD-COMM AGAINST DISCRIMINATION	-	5,205	4,152	5,845	-	82	5,992	177,671	-	3,992	(8,228)	32,620	2,561	275,892
CCC-CAPE COD COMM COLLEGE	-	27,446	13,532	14,452	-	-	23,479	33,060	-	7,292	(3,362)	-	13,920	129,819
CDA-EMERGENCY MGMT AGENCY	-	13,865	-	6,720	-	147	9,184	12,128	-	4,525	68,504	-	3,504	118,577
CHE-SOLDIERS' HOME IN MASS	-	22,825	(5,361)	16,394	-	116	22,746	25,916	-	17,052	90,927	-	10,381	200,996
CHS-CRIM HISTORY SYSTEMS BRD	-	4,121	(1,093)	3,810	-	31	4,832	51,177	-	1,964	1,596	-	1,436	67,874
CIC-COMM ON JUDICIAL CONDUCT	-	503	-	577	-	-	783	10,482	-	108	(2,404)	-	237	10,286
CIT-MUN POLICE TRAIN COMM	-	41,768	-	4,331	-	31	17,887	20,969	-	23,341	1,648	-	21,614	131,589
CME-CHIEF MEDICAL EXAMINER	-	14,248	5,603	7,033	-	126	9,661	21,125	-	4,904	13,958	-	3,451	80,109
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	89,183	(7,685)	40,633	-	-	58,103	272,733	-	12,609	(55,508)	-	25,392	435,460
CPF-CAMPAIGN & POL FIN	-	1,191	2,792	1,160	-	-	1,608	36,846	-	304	(1,566)	8,853	615	51,803
CPI-CAPE & ISLANDS DISTRICT ATTY	-	4,203	-	3,168	-	-	4,470	14,126	-	951	(2,689)	-	1,900	26,129
CSW-COMM ON STATUS OF WOMEN	503	119	-	72	-	-	107	15,532	-	21	(164)	2,780	44	19,014
CTF-CHILDREN TRUST FUND	-	-	-	-	-	-	-	17,326	-	-	-	-	-	17,326
CTR-THE COMPTROLLER	-	(77,753)	-	(10)	-	-	(59)	-	-	(117)	(74)	-	(75)	(78,088)
DAA-DISTRICT ATTY ASSC	-	914	-	2,217	-	-	2,592	10,482	-	151	(12,540)	-	404	4,220
DAC-DISABLED PROTECTION COMM	-	2,532	(4,354)	2,359	-	11	3,362	10,482	-	582	(1,829)	-	1,301	14,446
DCR - RECEIVING	-	-	-	-	-	-	-	-	358,073	-	-	-	-	358,073
DEC-PUBLIC RECORDS SUPERVISOR	-	-	(2,178)	-	-	-	-	-	-	-	-	-	-	(2,178)
DES-DES	-	6	-	-	-	-	-	-	-	-	-	-	-	6
DPS- FIRE SVCS	-	48,583	13,360	9,931	-	103	24,725	(7,168)	-	23,503	58,652	-	24,383	196,072
DIA-IND ACCIDENTS	-	1	-	-	-	-	-	41,938	-	-	-	-	21,751	63,690
DMH- MENTAL HEALTH	(9,025)	283,973	75,121	465,009	-	2,642	565,954	1,638,572	-	178,499	258,035	399,155	132,635	3,990,570
DMR- MENTAL RETARDATION	-	456,524	158,899	1,174,645	-	3,061	1,433,432	(377,366)	-	354,620	153,446	-	283,267	3,640,528
DOB- BANKS	-	11,766	21,133	11,777	-	11	16,200	31,454	-	9,729	(2,156)	-	6,311	106,225
DOC- CORRECTION	-	328,883	316,024	342,057	-	8,693	459,404	300,189	-	252,504	966,398	-	177,999	3,152,151
DOE- EDUCATION	-	67,074	32,791	78,139	-	146	89,162	23,052	-	23,879	(90,672)	4,241	19,651	247,463
DOI- INSURANCE	-	10,699	1,793,546	10,174	-	57	13,949	10,482	-	7,514	(2,330)	-	5,374	1,849,465
DOR- REVENUE	562	119,097	239,506	97,862	-	1,913	136,658	691,814	-	61,375	124,743	3,595	226,840	1,703,965
DOS- STANDARDS	-	1,357	-	-	-	23	1,422	36,879	-	1,029	2,067	5,146	612	49,552
DOT- TRANSPORTATION*	-	456,276	652,624	445,457	-	3,801	555,201	223,913	-	211,441	209,254	-	582,474	3,340,441
DPH- PUBLIC HEALTH	-	223,696	223,696	527,258	-	2,593	635,099	208,404	-	544,467	544,467	-	130,435	2,680,492
DPS- PUBLIC SAFETY	-	28,910	(24,755)	12,108	-	253	16,901	100,260	-	8,665	(4,323)	17,515	6,360	161,894
DPU- PUBLIC UTILITIES	-	11,546	798,469	11,928	-	182	16,341	10,482	-	8,883	(5,046)	-	6,071	858,856
DSS- SOCIAL SERVICES	-	544,122	499,574	623,724	-	6,563	769,227	384,500	-	220,317	51,816	-	172,560	3,272,403
DYS- YOUTH SERVICES	-	67,248	(15,449)	104,432	-	1,336	128,809	36,447	-	48,180	256,687	-	33,881	661,571
EAS-EASTERN DISTRICT ATTY	-	11,019	(2,178)	8,293	-	-	12,223	20,969	-	2,915	(2,979)	-	5,707	55,969
EDU-EXECUTIVE OFFICE OF EDUCATION	-	5,227	(2,569)	13,152	-	122	14,192	27,022	-	928	(25,357)	3,482	4,617	40,816
EEC- EARLY EDU & CARE	-	28,117	18,739	151,204	-	237	167,277	156,807	-	8,433	(74,357)	12,102	18,000	486,559
EED-EXEC ECON DEV	-	5,716	27,080	16,947	-	38	21,747	646,224	-	3,757	(9,821)	16,815	50,132	778,635
EHS-EXEC HLTH & HUMAN SVCS	-	650,899	394,489	291,908	-	2,166	358,460	282,815	-	83,855	(110,830)	42,192	510,181	2,506,135
ELD- ELDER AFFAIRS	-	109,124	38,450	307,836	-	50	347,836	212,954	-	2,208	23,892	41,549	27,811	1,111,713
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	-	-	-	69,314	-	-	-	-	-	69,314
ENE- ENERGY RESOURCES	-	4,496	(3,739)	(983)	-	1	(3,626)	-	-	3,276	(4,260)	-	1,294	(3,541)
ENV-EXEC ENV AFFAIRS	-	26,109	118,285	29,050	-	301	37,049	94,776	-	14,035	(24,138)	-	443	295,910
EOL- WORKFORCE DEV	76,504	100,330	85,452	82,863	-	2,025	106,943	(606,791)	-	54,106	30,633	406,056	897	339,018
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	21,734	123,976	33,197	-	175	39,481	100,281	-	10,359	(58,530)	19,565	16,537	306,775
EQE- ENV PROTECTION	-	62,592	1,235,853	47,131	-	851	58,418	55,863	-	24,885	17,218	-	23,107	1,525,918
ETH-ST ETHICS COMM	-	1,369	2,792	2,047	-	-	2,687	61,582	-	253	(3,476)	12,010	1,082	80,346
FRC-FRAMINGHAM ST COLLEGE	-	148,092	13,532	50,331	-	-	106,898	498,500	-	41,677	(2,121)	-	81,324	938,233
FSC-FITCHBURG ST COLLEGE	-	49,482	13,532	40,638	-	-	62,416	(2,877)	-	11,777	-	-	25,536	200,504
FWE- FISH AND GAME	-	28,253	71,621	20,419	-	526	28,646	22,372	-	17,262	24,117	-	14,743	227,959
GCC-GREENFIELD COMM COLLEGE	-	2,076	35,267	12,867	-	-	14,092	17,727	-	(4,503)	(322)	-	(1,279)	75,925
GCN-GOVERNORS COUNCIL	-	523	-	236	-	-	420	-	-	134	-	-	-	1,573
GIC-GROUP INSURANCE COMM	6,195	5,939	16,561	7,708	-	76	6,543	191,148	-	2,756	80,553	34,183	2,068	353,730
GOV-GOVERNORS OFC	336,717	5,306	(30,994)	5,285	380,881	-	7,513	172,665	424,374	1,439	(2,473)	-	2,965	1,303,678
HCC-HOLYOKE COMM COLLEGE	-	70,202	(10,721)	25,994	-	-	48,233	26,219	-	16,350	(9,132)	-	33,264	200,409
HCF-HLTH CARE FIN & POLICY	-	13,191	(2,178)	18,740	-	182	24,630	20,969	-	9,003	(16,731)	-	7,539	75,345
HLV-SOLDIERS' HOME IN HOLYOKE	-	23,853	-	15,552	-	75	22,981	19,583	-	20,760	42,128	-	11,363	156,295



DEPARTMENT	BUILDING DEPRECIATION	EQUIP & SOFTWARE DEPREC	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	TRE-TREASURER	TOTAL
HOU-HOUSE OF REPS	1,040,293	40,800	(5,361)	26,637	1,176,814	-	41,531	501,063	1,311,195	11,416	-	-	21,936	4,166,324
HPC-HEALTH POLICY COMM	-	5,944	9,940	8,026	-	1	11,230	17,326	-	2,669	(8,738)	-	3,239	49,637
HSD-SHERIFF DEPT HAMPSHIRE	-	14,134	-	10,928	-	-	15,677	31,785	-	3,441	2,551	-	6,806	85,322
HST-HLTH CARE SECURITY TRUST	-	37	-	68	-	-	63	-	-	-	(490)	-	-	(322)
IGO- INSPECTOR GENERAL	-	4,799	4,970	2,260	-	-	3,199	111,771	-	1,209	(378)	-	2,147	151,778
ITD-INFORMATION TECHNOLOGY DIV	7,682	35,871	(5,361)	148,362	-	172	159,910	951,990	-	18,660	(111,546)	127,314	43,841	1,376,895
LEG-JOINT LEG EXP	-	2,443	13,532	5,638	-	-	7,126	-	-	4,734	(164)	-	1,564	34,873
LIB-GEORGE FINGOLD LIBRARY	-	846	-	972	-	6	833	-	-	454	4,221	-	356	7,688
LOT-LOTTERY COMM	-	31,052	54,176	53,066	-	-	64,489	78,171	-	6,901	25,423	926	16,190	330,394
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-	-	17,326	-	-	-	-	-	17,326
MAS-MASSASOIT COMM COLLEGE	-	(1,949)	8,171	29,386	-	-	28,233	31,038	-	(11,851)	-	-	(6,605)	76,423
MBC-MASS BAY COMM COLLEGE	-	74,014	40,628	16,598	-	-	39,260	30,341	-	18,901	(808)	-	35,808	254,742
MCA-MASS COLLEGE OF ART	-	119,532	10,998	25,642	-	-	64,065	27,158	-	34,526	(1,292)	-	60,504	341,133
MCB-MASS COMM FOR THE BLIND	-	18,684	-	19,896	-	254	24,576	47,759	-	1,193	(3,514)	937	6,158	115,943
MCC-MIDDLESEX COMM COLLEGE	-	62,243	8,171	34,748	-	-	55,297	34,272	-	15,463	(5,128)	-	31,361	236,427
MCD-COMM FOR THE DEAF	-	7,146	(5,361)	4,047	-	4	4,882	10,482	-	489	(38,608)	-	1,343	(15,576)
MGC-MASSACHUSETTS GAMING COMMISSION	-	8,505	23,310	13,901	-	-	17,846	27,814	-	3,577	(14,920)	-	4,621	84,654
MHC-MASS HISTORICAL COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	1,336	-	985	-	-	1,449	10,482	-	331	(4,486)	-	632	10,729
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	11,272	(2,178)	8,577	-	-	12,455	3,637	-	2,886	(12,972)	-	5,673	29,350
MIL-MILITARY DIV	-	49,938	(2,569)	18,481	-	201	31,169	201,019	-	24,564	187,310	-	22,081	532,194
MMA-MASS MARITIME ACADEMY	-	41,870	-	18,234	-	-	32,649	11,377	-	12,235	(164)	-	21,875	138,076
MMP-MASS MKTING PARTNERSHIP	-	1,106	-	(1,931)	-	3	(3,922)	45,354	-	690	(2,705)	-	634	39,229
MRC-MASS REHAB COMM	-	330,945	19,151	100,592	-	1,418	124,181	296,911	-	46,516	(1,490,001)	-	37,687	(532,600)
MWC-MT WACHUSETT COMM COLLEGE	-	39,080	-	27,324	-	-	45,163	62,566	-	10,556	(328)	-	21,648	206,009
NAC-MASS COLLEGE OF LIBERAL ARTS	-	58,153	-	20,853	-	-	41,919	34,818	-	16,343	(4,802)	-	30,075	197,359
NEC-NORTHERN ESSEX COMM COLLEGE	-	(3,331)	4,970	32,339	-	-	33,944	75,925	-	(15,004)	(2,090)	-	(8,471)	118,282
NFK-NORFOLK DISTRICT ATTY	-	8,459	-	7,030	-	-	9,799	3,637	-	2,058	(594)	-	4,199	34,588
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	17,398	8,171	12,466	-	-	18,612	52,435	-	4,720	(5,128)	-	9,080	117,754
NSC-NORTH SHORE COMM COLLEGE	-	73,109	-	32,197	-	-	60,209	9,579	-	19,449	-	-	37,517	232,060
NSD-SHERIFF DEPT NANTUCKET	-	351	-	276	-	-	379	10,482	-	59	(4,330)	-	128	7,345
NWD-NORTHWESTERN DISTRICT ATTY	-	5,897	-	4,560	-	-	6,495	20,969	-	1,437	(2,095)	-	2,857	40,120
OCA-OFFICE OF CHILD ADVOCATE	-	564	-	638	-	-	976	-	-	144	(1,930)	-	288	680
OCD- HOUSING & COMM DEV	-	28,182	237,157	158,429	-	587	176,516	-	-	11,546	(87,426)	-	42,136	567,127
OHA-MASS OFC ON DISABILITY	-	1,030	2,811	894	-	12	965	36,231	-	403	(1,305)	7,067	421	48,529
ORI-OFc FOR REFUGEES AND IMMIGRANTS	-	12,013	-	3,920	-	5	4,455	10,482	-	764	(2,717)	-	783	29,705
OST- THE ST TREASURER	-	389	-	-	-	-	-	-	-	-	-	-	-	389
PAR-PAROLE BRD	-	11,510	18,795	10,669	-	263	13,921	83,460	-	8,142	(41)	-	5,833	152,552
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	5,312	(41,773)	8,518	-	-	7,419	10,482	-	1,324	(5,735)	-	2,007	(12,446)
PLY-PLYMOUTH DISTRICT ATTY	-	9,535	-	6,513	-	-	9,497	38,297	-	2,356	(7,285)	-	4,613	63,526
POLICE - RECEIVING	-	-	-	-	-	-	-	-	-	-	-	2,048,728	-	2,048,728
PRM-PENSION RESERVES BOARD	-	-	-	-	-	-	-	17,326	-	-	-	-	-	17,326
QCC-QUINSIGAMOND COMM COLLEGE	-	72,222	-	41,990	-	-	72,509	67,631	-	17,669	(1,930)	-	37,109	307,200
RCC-ROXBURY COMM COLLEGE	-	21,665	(10,721)	15,822	-	-	25,691	6,931	-	5,326	(1,292)	-	11,245	74,667
REG- PROF LICENSURE	-	7,570	210,228	7,170	-	113	9,434	10,482	-	4,858	(2,356)	-	3,629	251,128
RGT-BRD OF HIGHER ED	-	6,936	51,560	5,816	-	-	7,284	111,830	-	1,371	(59,722)	17,728	2,188	144,991
RMV-REGISTRY OF MOTOR VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SAO-ST AUDITORS OFC	20,944	15,109	4,970	14,714	23,688	-	20,410	202,166	26,392	3,887	5,970	29,293	9,501	377,044
SCA- CONSUMER AFFAIRS & BUS REG	-	1,739	13,360	1,394	-	3	1,882	-	-	984	989	-	774	21,125
SDA-SHERIFFS DEPT ASSC	-	305	-	221	-	-	288	10,482	-	49	(2,215)	-	105	9,235
SDB-SHERIFF DEPT BERKSHIRE	-	15,982	(10,721)	12,829	-	-	18,230	349	-	3,987	25,102	-	7,938	73,696
SDC-SHERIFF DEPT BARNSTABLE	-	24,240	-	20,817	-	-	28,649	(18,172)	-	5,759	26,881	-	11,001	99,175
SDD-SHERIFF DEPT DUKES	-	2,553	8,171	2,253	-	-	3,216	1,270	-	742	(4,625)	-	1,501	15,081
SDE-SHERIFF DEPT ESSEX	-	46,167	(5,751)	50,896	-	-	70,712	64,494	-	12,556	(35,397)	-	25,682	229,359
SDF-SHERIFF DEPT FRANKLIN	-	14,789	4,466	10,965	-	-	16,042	4,476	-	3,831	(2,174)	-	7,418	59,813
SDH-SHERIFF DEPT HAMPDEN	-	72,958	(10,721)	57,113	-	-	83,798	32,202	-	19,689	39,958	-	38,550	333,547
SDM-SHERIFF DEPT MIDDLESEX	-	46,371	13,825	45,946	-	-	61,936	93,050	-	11,567	(6,317)	-	24,420	290,798
SDN-SHERIFF DEPT NORFOLK	-	25,190	(16,082)	22,599	-	-	31,238	18,267	-	6,340	(4,286)	-	12,564	95,830
SDP-SHERIFF DEPT PLYMOUTH	-	42,623	-	41,350	-	-	58,340	(25,577)	-	11,100	(2,063)	-	22,251	148,024
SDS-SHERIFF DEPT SUFFOLK	-	72,130	8,400	62,532	-	-	87,191	31,925	-	19,638	35,621	-	38,862	356,299
SDW-SHERIFF DEPT WORCESTER	-	39,537	-	28,742	-	-	42,278	40,431	-	10,218	46,605	-	19,809	227,620
SEA- BUSINESS & TECH	-	521	-	489	-	-	401	(6,844)	-	1,383	(3,299)	-	927	(3,299)
SEC-SECRETARY OF ST	34,242	41,173	156,643	29,955	38,729	-	43,425	416,927	43,152	10,124	(30,736)	65,849	20,227	869,710
SEN-SENATE	653,996	18,790	(7,539)	12,836	739,811	-	19,396	315,003	824,266	5,109	-	-	9,974	2,591,642
SIC-SUPREME JUDICIAL COURT	-	6,700	(6,532)	9,425	-	-	12,377	-	-	1,674	(2,625)	-	4,103	25,122
SOR-SEX OFFENDER REGISTRY	-	2,996	173,234	3,046	-	4	4,175	10,482	-	2,489	1,077	-	1,598	199,101
SRB-ST RECLAMATION BRD	-	11,648	-	6,177	-	8	9,103	98,040	-	3,206	5,289	-	4,327	137,798
SRC-ST RACING COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSA-SALEM ST COLLEGE	-	143,278	(16,082)	66,962	-	-	115,954	17,291	-	40,168	(81)	-	74,238	441,728
STC-SPRINGFIELD TECH COMM COLLEGE	-	79,774	(5,361)	25,447	-	-	49,543	62,143	-	18,474	(808)	-	37,539	266,751
SUF-SUFFOLK DISTRICT ATTY	-	18,443	2,811	14,196	-	-	20,712	4,884	-	4,884	(13,868)	-	9,575	81,363
TAC- TELECOM & CABLE	-	1,738	2,792	1,566	-	23	2,030	10,482	-	208	(1,542)	-	744	18,041
TRB-TEACHERS RETIREMENT BRD	-	6,765	30,462	7,770	-	63	6,321	20,969	-	1,247	(9,136)	-	619,814	684,275
TRC-TRIAL COURT	-	447,427	283,810	437,710	-	-	601,210	995,475	-	303,735	(801,023)	27,607	236,980	2,532,931
UMS-UNIVERSITY OF MASS SYSTEM	-	2,608	(77,618)	655,668	-	-	783,292	1,281,004	-	-	(7,734)	-	74,363	2,711,583
VET- VETERANS SVCS	-	20,395	7,762	8,886	-	71	10,688	25,570	-	2,699	7,012	-	2,524	85,607
VWA-VICTIM & WITNESS ASSIST BRD	-	3,545	-	12,873	-	-	15,868	26,155	-	420	(16,484)	5,099	1,733	49,229
WEL- TRANSITIONAL ASSIST	-	103,073	(31,087)	104,770	-	2,445	143,699	286,860	-	76,111	(7,904)	-	53,629	731,596
WES-WESTERN DISTRICT ATTY	-	9,653	13,532	6,873	-	-	10,008	10,482	-	2,467	(3,925)	-	4,802	53,892
WOR-WORCESTER ST COLLEGE	-	54,973	(5,361)	36,350	-	-	55,240	42,892	-	12,259	(164)	-	27,282	223,471
WPA-WATER POLLUTE ABATEMENT	-	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)
WSC-WESTFIELD ST COLLEGE	-	88,671	(5,361)	40,675	-	-	70,991	114,606	-	26,010	(808)	-	47,448	382,232

DEPARTMENT	BUILDING DEPRECIATION	EQUIP & SOFTWARE DEPREC	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	TRE-TREASURER	TOTAL
OTHER	52,278	-	1,437,341	-	56,002	-	-	12,258,056	62,388	-	(2,465)	284,984	-	14,148,584
ARRA	-	-	-	(468,688)	-	-	(95,000)	-	-	-	-	-	-	(563,688)
Total	\$ 2,220,891	\$ 7,357,394	\$ 9,848,477	\$ 9,253,859	\$ 2,415,925	\$ 44,547	\$ 10,634,767	\$ 26,129,111	\$ 3,049,840	\$ 2,993,717	\$ 108,701	\$ 3,699,192	\$ 4,951,568	\$ 82,707,989