



Commonwealth of Massachusetts  
Executive Office of Public Safety & Security  
Office of Grants & Research

## Budget Notes

Line items listed on the OGR budget should correlate to how the line items will be classed on the ISA budget. Please indicate the object classes on a per line-item basis using Column F on the OGR budget.

- Indirect is not allowed.
- The FY2025 proposed payroll tax rate of 1.62% should be used against applicable AA, CC object classes.

### **OGR Budget**

- Review AGF to make sure costs are allowable/unallowable.
- Review Expenditure Classification Handbook.
- Follow your department's procurement policy.
- Personnel, Overtime, Fringe, and Travel should only be for the Department's employees. Some Departments may elect to categorize CC employees under Contracts, which will be ok.
- Any funds related to a vendor or agency that is not your Department should be treated as pass-through funds and placed under the Contractors/Consultants section. This may also include fringe, supplies, or travel that a Contract may charge you.
- Some DA agencies code law enforcement overtime using E21 or J28. Both instances should be considered Contractors/Consultants.
  - If DA is procuring services from MA POL, this will be considered an internal transaction in MMARS. Funds will go from one agency to POL. Since funds are transferred to POL, this will be Contractors/Consultants. The portion of POL overtime and associated payroll tax should be factored into one line item.
- If DA employees (coded as the DA in LCM) are working regular shifts or overtime, then enter that amount in either the Personnel or Overtime cost category and associated payroll tax in the Fringe section. (AA and DD)
- If POL is budgeting for their officer's overtime, costs should be placed in Overtime and Fringe respectively. (AA and DD)
- For travel related to local police departments, these costs should be entered in the Other category.