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**INDEPENDENT STATE AUDITOR'S REPORT ON
THE USE OF CONTRACT EMPLOYEES BY
CERTAIN STATE AGENCIES
AS OF AUGUST 12, 2009**

**OFFICIAL AUDIT
REPORT
FEBRUARY 12, 2010**

TABLE OF CONTENTS/EXECUTIVE SUMMARY

INTRODUCTION

1

The Commonwealth of Massachusetts defines a contract employee as an individual employed under contract in an employer-employee relationship as opposed to an individual who is appointed to fill an authorized state position as a state employee. Contract employees are considered temporary employees and are not included in the full-time equivalent count of state employees. State agencies must distinguish between the hiring of a contract employee versus an independent contractor (i.e., a consultant), because the latter are hired under separate procurement rules and regulations. During fiscal year 2008, approximately 18,600 contract employees were employed statewide at a cost of approximately \$386 million. Approximately \$331 million, or 86% of that cost, was associated with contract employees, such as part-time faculty and student intern, at higher education institutions.

The objective of our review was to determine whether state agencies are complying with laws, rules, and regulations governing the employment of contract employees.

AUDIT RESULTS

5

MANAGEMENT CONTROLS OVER CONTRACT EMPLOYEES NEED STRENGTHENING

5

Our review found that management controls over contract employees need to be strengthened in order to ensure that the state's financial and contractual records are current, complete, and accurate. We found that required employment contract documents were not always used or were incomplete, contract positions were not always posted or advertised, some contract employees were working under expired contracts or received excessive payments under their contract, some contract employees appeared to be working essentially as full-time substitutes for state employees without receiving full-time employment benefits, and certain financial records maintained by the Office of the State Comptroller needed adjustment.

APPENDIX - FISCAL YEAR 2008 CONTRACT EMPLOYEE EXPENDITURES BY AGENCY AND OBJECT CLASS CODE

14

INTRODUCTION

Background

The Commonwealth of Massachusetts defines a contract employee as an individual employed under contract in an employer-employee relationship, as opposed to an individual who is appointed to fill an authorized state position as a state employee. Contract employees are considered temporary employees and are not included in the full-time equivalent count of state employees. Moreover, they are not allowed membership in a state retirement plan or employee insurance programs, nor are they eligible for other fringe benefits such as sick, vacation, or personal leave. They are, however, required to contribute to an alternative retirement plan. Also, contract employees cannot directly or indirectly supervise other state employees and cannot be used as a permanent substitute for a state employee position. Further, they cannot have signature authorization or transaction approval authority. The Commonwealth's Terms and Conditions and Standard Contract Form governs the terms and conditions under which contract employees work. To help state agencies distinguish between the hiring of a contract employee as opposed to an independent contractor (i.e., a consultant), the Commonwealth requires that an Employee Status Form be completed for each contract employee. This form presumes that an individual is a contract employee unless: (1) the individual is free from control and direction in connection with the performance of the service; (2) the service is performed outside the usual course of business of the employer; and (3) the individual is customarily engaged in an independently established trade, occupation, profession, or business of the same nature as that involved in the service provided. If the answer is yes to all of the above three conditions, that person is considered to be an independent contractor, not a contract employee and accordingly must be hired utilizing the Commonwealth's procurement rules and regulations. These rules and regulations require the department or agency to justify the need for an independent contractor, the drafting of a Request for Responses (RFR) detailing the purpose of the procurement, the anticipated duration of the contract, the contract specifications, and instructions for submission of responses, etc. The RFR is distributed to potential respondents for their consideration and submission.

Contract employees, on the other hand, work under the direct supervision and control of the state agency that hired them. Under Chapters 27 and 29 of the Massachusetts General Laws, the Office of the State Comptroller (OSC) is required to establish object classes and codes that are used in the

accounting for expenditures under the Massachusetts Management Accounting and Reporting System (MMARS). All contract employees are compensated under object class CC.

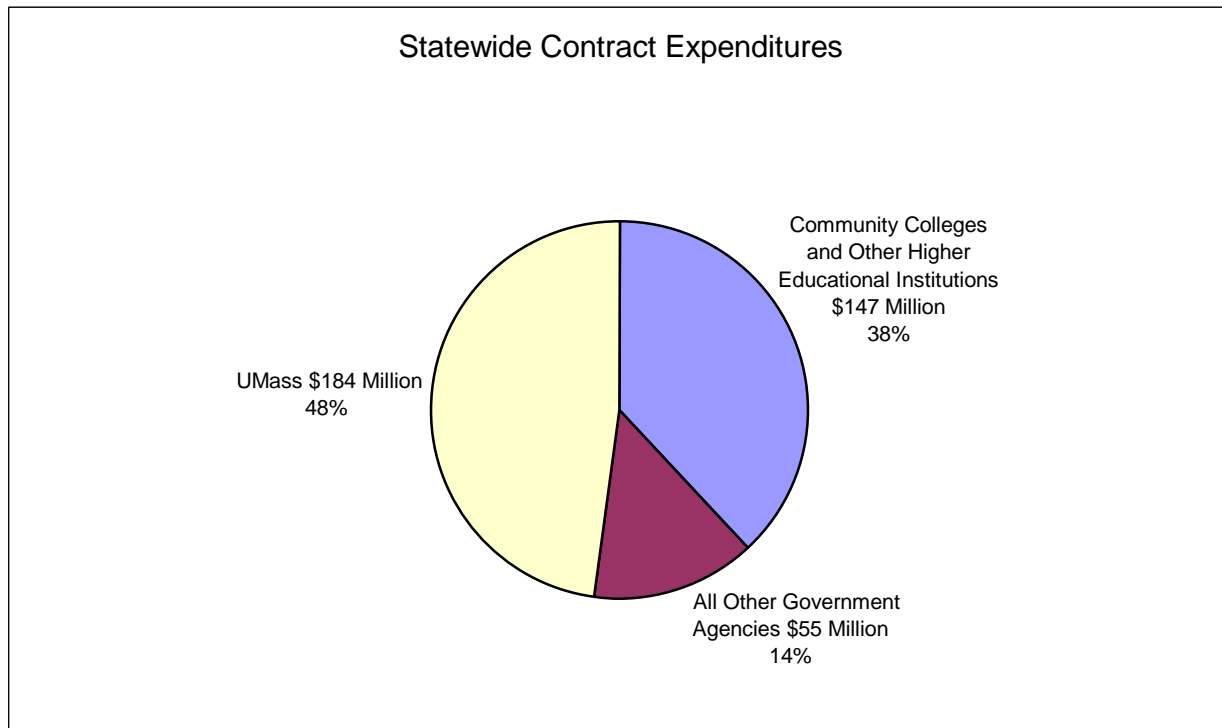
During fiscal year 2008, approximately 18,600 contract employees were employed statewide, of which approximately 16,600 were employed by educational institutions. Included below is an analysis of CC contract employees by expenditure category.

Object	Description	Total \$ Expended (In Millions)	Percentage of Total
C01	Higher Education Faculty	\$178.5	46.23%
C04	Seasonal Employees	19.2	4.96%
C05	Student Interns (Off Campus)	26.4	6.84%
CC5	Student Interns (Campus Employment)	83.9	21.72%
C09	Higher Education Employees from Fund 900	19.8 ¹	5.13%
C11	Special Employees/Services for Settlements/Judgments	0.1	0.03%
C21	Financial Services	0.6	0.14%
C22	Engineering, Research, and Scientific Services	5.3	1.37%
C23	Management, Business Professionals, and Administrative	25.4	6.59%
C24	Design, Editorial, and Communication Services	0.4	0.10%
C25	Healthcare Services	8.5	2.20%
C26	Legal and Safety Services	0.7	0.18%
C28	Education, Training, and Board Membership Services	3.6	0.93%
C29	Auxiliary Services	6.5	1.69%
C30	Building, Construction, and Maintenance Services	0.4	0.10%
C31	National Defense/Public Order and Security and Non-Medical Safety	5.9	1.53%
C32	Industrial Production and Manufacturing Services	0.1	0.03%
C33	Client/Patient/Resident Wages - Conscript Services	0.5	0.13%
C98	Reimbursement for Travel and Other Expenses for Special Employment	<u>0.5</u>	<u>0.12%</u>
Grand Total		<u>\$386.1²</u>	<u>100.00%</u>

¹ Fund 900 is derived from campus activities such as donations, fund raisers, etc.

² Column does not total due to rounding.

Of the \$386.1 million in statewide expenditures for contract employees, approximately \$331 million, or 86% of the total contract employee cost, is associated with Massachusetts higher education institutions.



Of the \$331 million expended on education institution contract employees, approximately \$288.8 million involves expenditures for contracted faculty and student interns. The predominant user is the University of Massachusetts system (Amherst, Boston, Dartmouth, Lowell, and Worcester campuses), whose contract employee expenditures total approximately \$184 million. See Appendix for an analysis of expenditures by state agency user-group.

Audit Scope, Objectives, and Methodology

The objective of this statewide review was to determine whether state agencies were complying with laws, rules, and regulations governing contract employment. This included determining whether contract employees were being used on a temporary basis, supervise others, or have signature authorization or transaction approval responsibility; contract amendments and renewals were being handled properly; and contract employee files were adequately documented. We also wanted to

determine whether contract employees were being used to reduce the number of full-time employees. Our examination was made in accordance with applicable generally accepted government auditing standards for performance audits.

We met with officials from the Executive Office for Administration and Finance's (EOAF) Operational Services Division (OSD), Human Resources Division (HRD), and the Office of the State Comptroller (OSC), the three agencies jointly responsible for issuing the contract employee policies and procedures guidance used by state agencies. We also reviewed pertinent laws relative to the hiring of contract employees. We visited six state agencies and one higher education institution and reviewed the contract files for 130 randomly selected contract employees. The agencies we visited during our review included:

- Department of Conservation and Recreation (DCR)
- Department of Elementary and Secondary Education (DESE)
- Department of Environmental Protection (DEP)
- Department of Public Health (DPH)
- Massachusetts Highway Department (MHD)
- Massachusetts Rehabilitation Commission/Disability Determination Services (MRC/DDS)
- University of Massachusetts at Dartmouth (UMD)

AUDIT RESULTS

MANAGEMENT CONTROLS OVER CONTRACT EMPLOYEES NEED STRENGTHENING

State agencies are responsible for establishing adequate internal controls to ensure that the hiring of contract employees is properly authorized, executed, and reported and that financial plans, records, and contractual agreements provide agency management and oversight officials with information needed to make appropriate financial decisions.

Our review found that management controls over contract employees need to be strengthened in order to ensure that the state's financial and contractual records are current, complete, and accurate. We found that required employment contract documents were not always used or were incomplete, contract positions were not always posted or advertised, some contract employees were working under expired contracts or received excessive payments under their contract, some contract employees appeared to be working essentially as full-time substitutes for state employees without receiving full-time employment benefits, and certain financial records maintained by the Office of the State Comptroller (OSC) needed adjustment. Each of these matters is discussed in greater detail in the sections that follow.

a. Required Employment Contract Documents Are Not Always Used or Are Incomplete

Under a Joint Policy Statement issued on November 1, 2005 by the Operational Services Division (OSD) and the Human Resources Division (HRD) of the Executive Office of Administration and Finance (EOAF) and the OSC, hiring agencies, when identifying their business needs, are directed to determine whether those needs are best met by contract employees or independent contractors. An Employment Status Form, which is included as part of the policy statement, is required to determine if potential new hires should be contract employees or independent contractors so as to ensure compliance with state and federal employment and tax laws. According to the OSC, higher education agencies should also use this form or a reasonable substitute in making this determination.

Independent contractors (i.e., consultants) do not have an employer-employee relationship with the Commonwealth but provide their specialized services under Object Code HH in the Massachusetts Management Accounting and Reporting System (MMARS). These individuals were previously described as "03" consultants. Contract employees, on the other hand, have an

employer-employee relationship with the Commonwealth and are funded under Object Code CC.

Our review of 70 of the 538 contract employee files at the six locations sampled found that 36 files, or 51.4%, did not comply with the policy statement requirements. Two agencies surveyed did not utilize the Employment Status Form at all, whereas three other agencies partially utilized the form or completed the form after the hiring decision and classification had been made. A summary of the sample results is shown below:

<u>Agency</u>	<u>Total Contract Employees</u>	<u>Sample Size</u>	<u>No. of Exceptions</u>	<u>Percentage</u>
Mass. Highway Dept.	61	9	2 ³	22.2%
Dept. of Environmental Protection	66	12	8	66.7%
Dept. of Elementary and Secondary Education	31	8	0	0.0%
Dept. of Public Health	230	17	5	29.4%
Dept. of Conservation and Recreation	74	10	7	70.0%
Mass. Rehabilitation Commission/ Disability Determination Services	<u>76</u>	<u>14</u>	<u>14</u>	100.0%
Total	<u>538</u>	<u>70</u>	<u>36</u>	51.4%

b. Contract Employee Positions Not Always Posted

In accordance with the Joint Policy Statement, all hiring agencies should follow their normal hiring procedures when conducting contract employee hiring, which includes the posting of available employment opportunities. Our sample found a noncompliance rate of 32.9%. For example, the Disability Determination Services of the Massachusetts Rehabilitation Commission (MRC/DDS) distributed an expired Request for Responses (RFR) form used for hiring consultants in lieu of either posting or advertising the positions. The RFR was distributed only to previous service providers. Officials at the agency stated that they were not aware of the posting requirement, which had been in place since 2005.

At the Massachusetts Highway Department (MHD), two non-posted positions were filled by former state employees at a higher rate of pay than their former state salaries for similar positions. Agency officials informed us that one employee would be converted to a part-time

³ Form not required for seven student interns included in sample.

employee at a reduced rate, whereas the other was not rehired when the current contract expired in June 2008. A summary of the sample results is shown below:

<u>Agency</u>	<u>Agency Information</u>		<u>Posting of Position</u>	
	<u>Total Contract Employees</u>	<u>Sample Size</u>	<u>No. of Exceptions</u>	<u>% of Exceptions</u>
MHD	61	9	2	22.2%
DEP	66	12	2	16.7%
DESE	31	8	0	0.0%
DPH	230	17	0	0.0%
DCR	74	10	5	50.0%
MRC/DDS	<u>76</u>	<u>14</u>	<u>14</u>	100.0%
Total	<u>538</u>	<u>70</u>	<u>23</u>	32.9%

c. Some Employees Working under Expired Contracts

The Standard Contract Amendment Form is required to be used to document all contract changes in scope, duration, or compensation. Hiring agencies are responsible for monitoring contractor performance to ensure compliance. Our review found that of the 70 sampled cases, 15 contract employees, or approximately 21.4%, were working under expired contracts.

For example, at the MRC/DDS, all 14 contracts sampled had expired by a period of three months to several years. Agency officials stated that they would take corrective action to renew the contracts. A summary of the sample results is shown below:

<u>Agency</u>	<u>Agency Information</u>		<u>Working under Expired Contracts</u>	
	<u>Total Contract Employees</u>	<u>Sample Size</u>	<u>No of Exceptions</u>	<u>% of Exceptions</u>
MHD	61	9	0	0.0%
DEP	66	12	0	0.0%
DESE	31	8	0	0.0%
DPH	230	17	0	0.0%
DCR	74	10	1	10.0%
MRC/DDS	<u>76</u>	<u>14</u>	<u>14</u>	100.0%
Total	<u>538</u>	<u>70</u>	<u>15</u>	21.4%

d. Some Employees Received Excessive Compensation

Contract employees are compensated on either a maximum obligation or hourly rate basis. Maximum obligation is most utilized for project-based compensation where performance is

predictable and measurable and a maximum amount of funds are allocated for that project. Rate contracts are typically utilized when the rate per unit of performance is known but the number of units under the contract is unknown. Hiring agencies are expected to set a compensation rate based on comparable positions in the agency and in the local labor market. In addition, hiring agencies are responsible for monitoring contractor performance to ensure that expenditures under the contract do not exceed the contract limits.

Our review found two instances (2.9% of our sampled cases) in which contract employee payments exceeded amounts authorized by the contract. The two contracts exceeded the maximum obligation by \$162,000 and \$4,000, respectively. A summary of the sample results is shown below:

<u>Agency</u>	<u>Agency Information</u>		<u>Excessive Compensation</u>	
	<u>Total Contract Employees</u>	<u>Sample Size</u>	<u>No. of Exceptions</u>	<u>% of Exceptions</u>
MHD	61	9	1	11.1%
DEP	66	12	0	0.0%
DESE	31	8	0	0.0%
DPH	230	17	0	0.0%
DCR	74	10	1	10.0%
MRC/DDS	<u>76</u>	<u>14</u>	<u>0</u>	0.0%
Total	<u>538</u>	<u>70</u>	<u>2</u>	2.9%

e. Excessive Contract Durations

Contract employees are temporary employees and may not be used as substitutes for state employees. Although program guidance does not specifically state how long a contract employee can be retained as a temporary employee, for the purposes of our report we considered a contract employee working at least three or more years to be an excessive length of time. Our review identified 29 contract employees at the six locations sampled who have worked from at least three to as many as 19 years in contract positions doing work that is equivalent to work being performed by other full-time employees at the same agency.

Although receiving hourly compensation similar to full-time positions at their agencies, contract employees are not entitled to benefits such as membership in state retirement plans, insurance

coverage, and other fringe benefits such as sick, vacation, and personal leave. Contract employees are required to contribute to an alternative retirement plan and are entitled to overtime for weekly work exceeding 40 hours.

A summary and an aging schedule of the long-term contract employees follows:

<u>Agency</u>	<u>Agency Information</u>		<u>Excessive Contract Duration</u>	
	<u>Total Contract Employees</u>	<u>Sample Size</u>	<u>No. of Exceptions</u>	<u>% of Exceptions</u>
MHD	61	9	0	0.0%
DEP	66	12	9	75.0%
DESE	31	8	2	25.0%
DPH	230	17	8	47.1%
DCR	74	10	3	30.0%
MRC/DDS	<u>76</u>	<u>14</u>	<u>7</u>	50.0%
Total	<u>538</u>	<u>70</u>	<u>29</u>	41.4%

<u>Duration of Employment</u>	<u>Number of Long-Term Contract Employees</u>
3-6 Years	15
7-10 Years	6
11-14 Years	7
15-19 Years	<u>1</u>
Total	<u>29</u>

Officials at the Department of Environmental Protection (DEP) stated that they would hire many of these contract workers if the current EOAF funding policy allowed them to do so. They explained that current funding authorization language prohibits the hiring of regular employees for positions funded by bond accounts unless the particular bond authorization contained specific language that allowed the hiring of full-time employees. These officials also stated that they see no resolution to this condition unless the bond authorization rules are changed or additional funding is added to operating accounts. They added that if funding became available to hire these workers, collective bargaining issues involving pay grade and seniority issues would also have to be resolved before the conversion could be accomplished.

In November 2007, HRD initiated a program to convert certain contract employees to full-time status. The program identified a potential conversion pool of 583 contract employees from 42 agencies. The program required agencies to identify potential conversion candidates on the list by considering whether the contract employee had worked at least 1,000 hours in the past year performing similar duties as state employees in a non-supervisory position. As of December 2008, 174 persons had been converted, with 81 pending. EOAF officials added that further conversions have been curtailed because of state budget reductions.

f. Other Requirements Pertaining to Supervision and Signatory Authority

Program policy guidance provides that contract employees may not directly or indirectly supervise temporary or permanent state employees and cannot have signature authorization or transaction approval responsibility. Our review of employment records and discussions with state agency officials disclosed that these requirements were being adhered to at the agencies included in our review.

<u>Agency</u>	<u>Supervisory Responsibility</u>	<u>Signature Authority</u>
MHD	No	No
DEP	No	No
DESE	No	No
DPH	No	No
DCR	No	No
MRC/DDS	No	No

g. Controls over Contract Employees at Higher Education Institutions Need Strengthening

Institutions of higher education utilize contract employees to fill both full- and part-time administrative positions and to provide part-time work-study opportunities to enrolled students. A significant portion of the contract funding is used to hire part-time teaching staff to fulfill some day and night teaching responsibilities at the institutions. Higher education institution contract employee expenditures are also included under the Object Class CC category. According to OSD:

Higher Education is exempted from our [OSD] regulations (see 801 CMR 21.01 (2)) based on their procurement statutes (pursuant to MGL, c. 75, section 13, MGL, c. 73 section 15A, section 24, and MGL c. 15A, 24A. The University of Massachusetts, State

Colleges and Community Colleges and the Higher Education Consortium have statutory authority to conduct certain procurements as specified in these statutes). However, Higher Education would be required to follow the same federal and state statutes that establish the bases for this joint CTR/HRD/OSD policy.

We were also advised by OSC that state higher education institutions should use the Employment Status Form identified in the Policy Statement or a reasonable substitute. According to the OSC:

It is expected that contracted employees under C01 [Contracted Faculty] would execute a Standard Contract Form with Terms and Conditions unless already on file. The Employment Status Form is a tool to evaluate whether an individual should be a contracted employee or an independent contractor. If the determination is an independent contractor then the form must be retained with the contract. A contracted employee is the predominant outcome and retention is not required.

Further, we asked the OSC if students (C05 and CC5) are required to complete an Employment Status Form and were advised that they are not.

Contract employment at higher education institutions represented 86% of the total Commonwealth contract employee expenditures during fiscal year 2008. Although the scope of our assignment focused on contract employees at non-education institutions, we included a sample of faculty, student work-study, and other administrative contract positions in our survey at one state higher education institution, the University of Massachusetts at Dartmouth (UMD), to contrast the level of management control by that institution in adhering to its own contract management policies and procedures. Our survey sample indicates that UMD also needs to strengthen its management controls over contract employees. A summary of the sample results is shown below:

Object Class	Job Description	Sample Size	Adequate Contract Documentation	No Employment Status Form or Other Evidence	Lack of Posting	Working Under Expired Contracts	Contract Obligation Level Exceeded	Lengthy Contract Duration: 3 or more Years	Supervisory Duties	Signature Authority
01	Contracted Faculty	8	8	8	0	0	1	(a)	No	No
05	Work-Study Students	21	21	(b)	(b)	0	4	(b)	No	No
09-29	Various Administrative Categories	31	31	31	3	0	8	5	No	No
Totals		60	60	39	3	0	13	5		
				(65%)	(5%)		(22%)	(8%)		

- a. The C01 category is used for contract faculty who routinely teach on a part-time basis (either night and/or day) and frequently only for one or two classes.
- b. These are contracted work-study students that are provided opportunities to earn funds as a part of their financial aid package. The contract duration is limited by the student enrollment period.

An aging schedule of the long-term contract employees follows:

Duration of Employment	Number of Long-Term Contract Employees
6 Years	2
7 Years	2
8 Years	1

h. Control over Financial Records Needs Strengthening

Our review of the CC90 Operating Transfer Category identified \$18.3 million in fund transfer transactions for contract employment expenditures by four community colleges. Because of the size of the transactions and the few institutions involved, we asked OSC as to the purpose of these transfers. We were advised that the computer data provided to us earlier showing a total expenditure of \$404.4 million for the total CC Object Class should be decreased by \$18.3 million because the transfer information had already been included in the other Object Code categories. Accordingly, the correct total CC expenditure for contract employees used in this report is \$386.1 million.

Our review of the C01 category identified approximately \$743,000 in expenditures that had been erroneously charged to this category. According to OSC guidance to agencies dealing with contract employees, the C01 category funds contract employees who fulfill teaching responsibilities in institutions of higher education, and the use of these funds are restricted to higher education departments only. We identified 21 non-higher education agencies that charged the C01 category, in total, approximately \$743,000 for contract employees working in positions covered by other CC categories such as program coordinators, planners, information technologists, and contracted students. We were advised that it would have been more appropriate if these charges had been made to other MMARS Object Code account categories.

Our review of the C09 category identified approximately \$503,000 in charges that appear to have been erroneously charged to that category. According to the OSC guidance to agencies dealing with contract employees, the C09 category is to be used for salaries paid to higher education contract employees from Fund 900. Fund 900 represents cash derived from campus activities such as donations, fund raisers, etc. We identified four non-campus institutions, including the Executive Office of Environmental Affairs and the Teachers' Retirement Board, that charged the C09 category for such activities as program coordinators, information technologists, and scientists. OSC informed us that the charges would be reviewed and, if appropriate, adjustments would be made to the account categories.

Management controls over contract employment practices should be strengthened in order to ensure that state agency contract employment practices and procedures are being adequately implemented.

Recommendation

EOAF and OSC should increase their monitoring and encouragement efforts statewide to ensure that user agency contract employment practices and procedures are being adequately implemented.

Auditee's Response

Officials of the six state agencies and the one higher educational institution included in our review advised us that actions needed to correct the conditions noted have been implemented or are being considered for implementation. In regard to long-term contract employees, EOAF advised us that it had taken steps to convert contract employees to full-time status where appropriate, and that, as recently as six months ago, it had flagged all state positions to be filled, including the contract employee positions. That process will include determining whether the contract employee positions should be full-time positions. We were also advised that guidelines will be included on EOAF's Intranet website as to when it is appropriate to hire contract employees or independent contractors. Although the OSC did not offer a written response to our report, its comments obtained during the audit were incorporated in the body of the report.

		F.Y. 2008 CONTRACT EMPLOYEE EXPENDITURES BY AGENCY AND OBJECT CLASS CODE (IN MILLIONS)																				
		C01	C04	C05	C05	C09	C11	C21	C22	C23	C24	C25	C26	C28	C29	C30	C31	C32	C33	C98	Total	
ADD	Developmental Disabilities Council									0.091											0.004	0.095
AGR	Department of Agricultural Resources	0.001	0.007	0.004						0.064										0.003	0.079	
ANF	Executive Office for Admin. And Finance			0.006						0.086												0.092
APC	Appeals Court			0.015						0.029			0.018									0.062
ART	Mass Cultural Council			0.013																		0.013
ATB	Appellate Tax Board			0.073																		0.073
BER	Berkshire District Attorney			0.018																		0.018
BRI	Bristol District Attorney			0.031				0.026														0.057
BSB	Bureau of State Buildings									0.040												0.040
CAD	Commission Against Discrimination			0.032						0.001	0.016		0.067	0.014			0.014		0.012			0.156
CDA	Emergency Management Agency									0.185										0.009		0.194
CHS	Criminal History Systems Board			0.219						0.122										0.003		0.344
CJT	Criminal Justice Training Council													0.002	1.491							1.493
CME	Chief Medical Examiner														0.072							0.072
CPC	Committee for Public Counsel Services			0.006						0.039										0.001		0.046
CSC	Civil Service Commission			0.002									0.018									0.020
CSW	Commission on Status of Women			0.001																		0.001
CTR	Office of the Comptroller						0.100															0.100
DAA	District Attorney Association									0.050											0.001	0.051
DCP	Capital Asset Management and Maintenance	0.022		0.006					1.119	0.183			0.006								0.001	1.337
DCR	Department of Conservation and Recreation	0.014	1.261	0.091					0.078	0.028					0.009		0.185			0.003		1.669
DFS	Department of Fire Services			0.023						0.119	0.021			1.993	0.964	0.161	0.365			0.047		3.693
DIA	Department of Industrial Accidents			0.006																		0.006
DLR	Division of Labor Relations		0.016										0.055									0.071
DMH	Department of Mental Health	0.001		0.110						0.070		0.296		0.104					0.281			0.862
DMR	Department of Mental Retardation		0.002	0.053						0.040		0.075	0.015					0.202		0.001		0.388
DOB	Division of Banks			0.057						0.067										0.004		0.128
DOC	Department of Correction			0.045						0.099			0.012	0.572	0.034					0.004		0.766
DOE	Department of Education			0.031						0.687			0.050				0.020					0.788
DOI	Division of Insurance			0.037				0.001	0.002													0.040
DOL	Department of Labor			0.002																		0.002
DOR	Department of Revenue			0.214				0.003		0.101										0.003		0.321
DPH	Department of Public Health	0.040		0.151					0.790	2.743	0.103	1.236		0.034	0.041				0.007	0.094		5.239
DPS	Department of Public Safety			0.064																		0.064
DPU	Department of Telecommunication and Energy			0.056				0.113	0.113											0.001		0.283
DPW (MHD)	Mass Highway Department			0.353						0.216			0.074									0.643
DSS	Department of Social Services	0.001		0.078						0.186		0.229			0.001					0.007		0.502
DYS	Department of Youth Services			0.060						0.014		0.043								0.004		0.121
EAS	Eastern District Attorney			0.001						0.002					0.027							0.030
EEC	Department of Early Education & Care			0.031			0.199			0.250												0.480
EED	Executive Office of Economic Development			0.010																		0.010
EHS	Executive Office of Health and Human Services			0.105						5.656					0.047					0.003		5.811
ELD	Department of Elder Affairs		0.057	0.007		0.007				0.057		0.009			0.003					0.001		0.141
ELW	Executive Office of Labor and Workforce Development			0.006																		0.006
ENE	Division of Energy resources			0.006																		0.006
ENV	Executive Office of Environmental Affairs			0.053		0.204			0.181	0.574										0.015		1.027
EOL	Department of Labor & Workforce Dev.	0.293		0.013																		0.306
EPS	Executive Office of Public Safety	0.001		0.006		0.003				0.193				0.118	0.052					0.006		0.379
EOA	Educational Quality & Accountability			0.078						0.080										0.017		0.424
EQE (DEP)	Department of Environmental Protection	0.012		0.002					1.676	1.404			0.042		0.020			0.327				3.196
ETH	State Ethics Commission			0.006																0.040		0.006
FEW	Department of Fish and Game	0.018	0.185	0.005					0.565	0.271		0.037								0.040		1.121
GIC	Group Insurance Commission									0.063										0.001		0.064
HCF	Health Care Finance & Policy			0.002						0.140												0.142
HLY	Soldiers Home in Holyoke	0.001								0.022		0.236			0.028							0.287
HOU	House of representatives			0.180						0.184												0.364
HRD	Human Resources division			0.022						0.068		0.074										0.164
ITD	Information Technology Division			0.019																		0.019
LEG	Joint Legislative expenditures									0.018												0.018
LIB	George Fingold Library			0.031										0.005								0.036
LRC	Labor Relations Commission		0.003																			0.003
MAC	Massachusetts Aeronautics Commission			0.003																		0.003
MCB	Mass Commission for the Blind	0.001		0.001						0.229												0.231
MCD	Commission for the Deaf and Hard of Hearing			0.007						0.012										0.002		0.021
MHL	Mental Health Legal Advisors			0.013																		0.013
MID	Worcester (Middle) District Attorney			0.092																		0.092
MIL	Military Division									0.002							2.205					2.207
MRC (DDS)	Mass Rehabilitation Commission (Includes DDS)	0.010								0.170		5.209								0.011		5.400
NFK	Norfolk District Attorney			0.106						0.018							0.008					0.132
NOR	Middlesex (Northern) District Attorney									0.121										0.001		0.122
NWD	Northwestern District Attorney									0.048												0.048
OCD	Dept of Housing and Community Development			0.036						0.126			0.022									0.184
OHA	Massachusetts Office on Disability									0.016												0.016
ORI	Office of Refugees and Immigrants	0.039		0.026						0.087										0.004		0.156
OSC	Office of the Comptroller			0.075																		0.075
OSD	Division of Operational Services	0.004		0.012						0.016												0.032
PAR	Parole Board									0.031										0.001		0.032
POL	Department of State Police			0.014																		0.014
REG	Division of Professional Licensure			0.034						0.136			0.019									0.189
RGT	Board of Higher Education			0.033																		0.033
RMV	Registry of Motor Vehicles			0.004						0.253					0.033		0.192		0.017	0.005		0.504

		F.Y. 2008 CONTRACT EMPLOYEE EXPENDITURES BY AGENCY AND OBJECT CLASS CODE (IN MILLIONS)																																			
		C01	C04	C05	C05	C09	C11	C21	C22	C23	C24	C25	C26	C28	C29	C30	C31	C32	C33	C98	Total																
SCA	Office of Consumer Affairs and Business regulation			0.082						0.010											0.092																
SEA	Department of Economic Development			0.002						0.047											0.049																
SEN	Senate			0.006						0.548											0.554																
SJC	Supreme Judicial Court			0.055																	0.055																
SOR	Sex Offender Registry			0.025					0.064				0.050				0.153			0.009	0.301																
SRB	State Reclamation Board		0.058	0.080																	0.138																
SRC	State Racing commission							0.023				0.006			0.454			0.101			0.584																
TAC	Department of Telecommunication and Cable			0.106						0.016											0.122																
TRB	Teachers Retirement Board		0.167	0.095		0.289				0.071											0.622																
TRC	Trial Court			0.652						0.030											0.682																
TRE	Office of the State Treasurer	0.115		0.002						0.295											0.415																
TRP	Executive Office of Transportation			0.062						0.350											0.415																
VET	Department of Veterans Services		0.028							0.223											0.258																
WEL	Department of Transitional Assistance									0.079					0.207						0.286																
Total Mass Higher Education Contract Spending		177.74	15.526	22.404	83.856	19.305		0.188	0.718	7.653	0.234	0.180	0.027	0.748	2.545	0.179	0.019			0.091	331.414																
Total Mass Sheriff Dept. Contract Spending		0.169	1.848							0.613		0.850	0.204	0.012	0.482		2.471			0.001	6.650																
GRAND TOTAL: FY 2008 CC EXPENDITURES		178.483	19.158	26.389	83.856	19.808	0.100	0.553	5.306	25.442	0.374	8.480	0.679	3.602	6.510	0.368	5.931	0.101	0.519	0.451	386.110																
Mass State School Contract Spending																																					
		C01	C04	C05	C05	C09	C11	C21	C22	C23	C24	C25	C26	C28	C29	C30	C31	C32	C33	C98	Total																
BCC	Berkshire Community College	1.815		0.001	0.121	0.036				0.190	0.001			0.102	0.075						2.341																
BHC	Bunker Hill Community College	6.115		0.215	0.763	1.538				1.237	0.020				0.043						9.931																
BRC	Bristol Community College	9.524		0.221																	9.745																
BSC	Bridgewater State College	14.280		0.044																	14.324																
CCC	Cape Cod Community College	3.613	1.454	0.042	0.075															0.001	5.165																
FRC	Framingham State College	3.861		0.153	1.423			0.002	1.127	0.005	0.107		0.168	0.262	0.066	0.019				0.028	7.221																
FSC	Fitchburg State College	3.384		0.924	0.007	0.620														0.021	4.956																
GCC	Greenfield Community College	1.480	3.051	0.020	0.152	0.016															4.719																
HCC	Holyoke Community College	4.119		0.028	0.354	2.140									0.002						6.643																
MAS	Massasoit Community College	0.012	0.390	0.106		6.477															6.985																
MBC	Mass Bay Community College	0.047	0.073																		0.120																
MCA	Massachusetts College of Art	2.993	0.002	0.440		0.758															4.193																
MCC	Middlesex Community College	9.440	0.064																		9.504																
MMA	Massachusetts Maritime Academy	0.909	2.144	0.144	0.217	0.421															3.835																
MWC	Mt Wachusett Community College		6.021			0.003									0.095						6.119																
NAC	Massachusetts college of Liberal Arts	1.655		0.618																	2.273																
NEC	Northern Essex Community College	0.081																			0.081																
NSC	North Shore Community College	4.536		0.013	0.220	2.238				0.001											7.008																
QCC	Quinsigamond Community College	0.709	0.503	0.020	0.114	0.034															1.380																
RCC	Roxbury Community College	2.717		0.032	0.075	0.047				0.051	0.024			0.353	0.393						3.692																
SSA	Salem State College	9.987		0.403	1.890	2.240										0.113				0.013	14.636																
STC	Springfield Tech Community College	3.713		0.024	0.183	2.655															6.575																
WOR	Worcester State College	5.216	0.938	0.226	0.090	0.082															6.552																
WSC	Westfield State College	6.933	0.886	1.293	0.540															0.028	9.680																
Total Comm Colleges and Other Higher Ed Institutions (Excludes Umass)		97.139	15.526	4.967	6.214	19.305			0.002	2.606	0.050	0.107		0.623	0.870	0.179	0.019			0.091	147.698																
UMS	University of Massachusetts System	80.602		17.437	77.642	0.000		0.188	0.716	5.047	0.184	0.073	0.027	0.125	1.675						183.716																
Total Mass Higher Education Contract Spending		177.741	15.526	22.404	83.856	19.305		0.188	0.718	7.653	0.234	0.180	0.027	0.748	2.545	0.179	0.019			0.091	331.414																
Mass Sheriff Dept. System Contract Spending																																					
		C01	C04	C05	C05	C09	C11	C21	C22	C23	C24	C25	C26	C28	C29	C30	C31	C32	C33	C98	Total																
HSD	Sheriff Department Hampshire	0.026								0.088							0.080				0.194																
SDB	Sheriff Department Berkshire	0.129	0.220									0.003								0.001	0.353																
SDE	Sheriff Department Essex									0.063		0.156	0.033	0.012	0.309						0.573																
SDF	Sheriff Department Franklin									0.042		0.004			0.161						0.207																
SDH	Sheriff Department Hampden	0.004	0.354							0.420		0.647	0.171		0.012						1.608																
SDM	Sheriff Department Middlesex	0.007	0.007									0.040					2.391				2.445																
SDW	Sheriff Department Worcester	0.003	1.267																		1.270																
Mass Sheriff Dept. System Total		0.169	1.848							0.613		0.850	0.204	0.012	0.482		2.471			0.001	6.650																