



## Division of the Budget

**ANDREW M. CUOMO**  
Governor

**ROBERT F. MUJICA, JR.**  
Director of the Budget

<b>BUDGET BULLETIN</b>	<b>B-1212</b>	<b>March 9, 2016</b>
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**TO: ALL DEPARTMENT AND AGENCY HEADS**

**FROM: Robert F. Mujica, Jr.**

**SUBJECT: Statewide Financial System (SFS) and Business Services Center (BSC) –  
Statewide Agency Cost Allocation Billing Methodology**

The purpose of this Bulletin is to provide an overview of the process by which SFS and the BSC will be treated as a billed service for agency internal cost allocation purposes.

### **SFS**

#### **Background**

SFS is New York State government's accounting and financial management system. This modern enterprise resource planning (ERP) system was built with the goal of enabling the State to perform its fiscal and business management tasks more effectively, transparently and efficiently. SFS facilitates the management and flow of information between and among State agencies, State control agencies (the Division of the Budget and the Office of State Comptroller), the State Legislature, vendors doing business with New York State and the general public.

In April 2012, the State deployed SFS as part of a comprehensive long term ERP effort. The initial deployment includes functionality to support accounts payable/receivable, procurement, travel vouchers, and contract management.

#### **Statewide Billing Methodology**

The SFS is a billed service in Section II of the Statewide Cost Allocation Plan. The cost of development and operation of SFS will be billed to State agencies beginning with FY 2013. More specifically, State agencies will receive informational bills for their share of:

1. **Total SFS development costs, amortized over a 10-year period.** The amortized rate — \$2.98 (for FY 2013 costs) — was developed by dividing the annual amortized cost by the total number of eligible transactions; and
2. **The annual operating cost of SFS.** The operating rate — \$3.92 (for FY 2013 costs) — was developed by dividing FY 2013 operating expenses by the total number of eligible transactions.

Rates as developed above are then applied to each agency's respective transactions, as follows:

Agency	Total Transactions	Depreciation Rate	Depreciation Bill	Operating Rate	Operating Bill
Example 1	7,543	\$2.98	\$22,478	\$3.92	\$29,569
Example 2	26,633	\$2.98	\$79,366	\$3.92	\$104,401

**It is important to note that agencies do not have to pay these SFS bills. Rather, agencies may use these reported billings to draw eligible revenue from Federal and other sources.**

## **BSC**

### **Background**

In September 2012, the BSC was created to streamline transactional Human Resource (HR) and Accounting (finance) services that are common across agencies, increasing the efficiency and effectiveness of the government's operation.

### **Statewide Billing Methodology**

The BSC is a billed service in Section II of the Statewide Cost Allocation Plan. The cost of the operation of the BSC will be billed to State agencies beginning with FY 2014.

The operating rate is developed by dividing the operating expenses of the billing year by the total number of eligible transactions, both for Accounting and Human Resources. For FY 2014 through FY 2016 only, development costs are amortized and included in the rates.

Agency	Accounting			Human Resources			Total Bill
	Total Transactions	Rate	Bill	Total Transactions	Rate	Bill	
Example 1	697	\$69.37	\$48,351	321	\$19.06	\$6,118	\$54,469
Example 2	723	\$52.29	\$37,806	337	\$14.11	\$4,755	\$42,561

**Agencies that have transferred full resources or received bills directly from the BSC do not have to pay the memo bill attached. Rather, agencies may use these reported billings to draw eligible revenue from Federal and other sources.** However, agencies that did not transfer resources will continue to receive bills directly from the BSC and should pay the amount billed.

**Next Steps**

Billings are available as attachments below and also on the Budget Division's website at [NYS DOB: State Agency Guide](#).

You may discuss with your Examiner the disposition of any additional revenue that is drawn pursuant to these billings.

Questions regarding this bulletin should be directed to DOB's Public Protection Unit at 518-402-4125.

Attachments:

BSC FY 2014

BSC FY 2015

SFS FY 2013

SFS FY 2014

SFS FY 2015

**STATE OF NEW YORK  
SHARED SERVICES PROJECT**

*Office of General Services  
Business Services Center  
Billing Methodology and Memo Bill Calculation  
Actual FY 2013-14*

**FINAL**



**September 28, 2015**

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**New York State  
Office of General Services  
Business Services Center  
Billing Methodology and Memo Bill Calculation  
Actual FY 2013-14**

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**New York State  
Office of General Services  
Business Services Center  
Billing Methodology**

Governor Cuomo created the Spending and Government Efficiency (SAGE) Commission to begin the process of reforming and streamlining state government. In addition to focusing on programmatic collaborations and opportunities for coordination, the Governor tasked the Division of the Budget (DOB) with improving the operations of New York State's back office business operations.

In response to the governor's direction, the State is moving aggressively to make operational changes that will reduce costs, increase efficiency and transform State business practices. The implementation of the governor's SAGE initiative will bring about changes in cost allocation methodologies and the subsequent claiming of these costs to federal contracts and grants. New York officials notified the U.S. Department of Health & Human Services, Division of Cost Allocation Services of the consolidations by letter dated December 10, 2012.

The Business Services Center (BSC) is intended to streamline transactional human resource (HR) and accounting services that are common across agencies, increasing the efficiency and effectiveness of the government's operations. The BSC is becoming New York's central office for processing HR and accounting transactions. A number of state agencies are using the BSC and the BSC anticipates full implementation during 2015. Ultimately the BSC will process HR and accounting transactions on behalf of all New York State agencies.

In September 2012 the state implemented the BSC as part of a comprehensive long term effort. The initial deployment includes functionality to support all HR and accounting transactions. Additional agencies will be assimilated over the next year. The implementation of HR services for some agencies will not occur until after the full implementation of a new HR/Payroll system.

The BSC is a billed service in Section II of the State Wide Cost Allocation Plan. The cost of the operation of BSC will be billed to state agencies beginning FY 2013-2014. The BSC will use a standard cost recovery model where 100% of allowable costs are assigned to a defined service. Rates based on accounting transactions and paychecks have been developed to recover the full cost for the service. Customers will be invoiced for the amount of services used during each billing period. Each customer remits payment or is memo billed for services invoiced, and is able to classify their expenditures to meet their program accounting needs.

A year-end reconciliation will be developed to document the level of over/under recovery. The State has several options to adjust for annual variances, these could include:

- issuance of additional billings or credits in the current or subsequent year; and/or
- adjustments to future rates

Professional consulting fees for assisting with planning and implementation of the BSC were one-time costs incurred to start up its operations. The total consulting fees paid in FY 2013-14 were amortized over a 3 year period. The services were not broken down by specific area and the amortized portion was assigned to General Administration. The General Administration costs within the BSC have been reallocated to the Accounting and Human Resources activities based on the total expenditures with adjustments of each activity (see Schedule C).

Accounting costs will be billed to each business unit (agency) based on total transactions which include purchase orders, AP vouchers, expense reports, and accounts receivable deposits. Procurement card transactions have been excluded because they represent credit card swipes and had no relationship to work being performed under the AP voucher by the BSC. Human Resources costs will be billed to each agency based on paychecks. If the agency joined the BSC partially through the fiscal year, the date the agency joined was taken into consideration when calculating the number of transactions and paychecks. Accounting transactions and paychecks are the best available methods to allocate the cost to the benefiting agencies. As more user data becomes available BSC will reassess the allocation methodology to assure that each agency is charged based on the relative benefits received.

The first memo bill should include the actual expenditures and transaction counts for FY 2013-14. During subsequent fiscal years, BSC should memo bill all benefiting agencies annually. At least annually, BSC should reconcile expenditures, transactions and the billing rate to set the new rate for the subsequent year. The actual FY 2013-14 memo bill calculation applicable to benefiting agencies is contained in the following schedules.

New York State Office of General Services Business Services Center Billing Rates			Schedule A
Rate Type	Total Transactions	Total Costs	Billing Rates
Accounting Rate	241,069	\$16,723,067	\$69.37
Human Resources Rate	133,719	<u>\$2,548,558</u>	\$19.06
		\$19,271,626	

## New York State

Schedule B

## Office of General Services

## Business Services Center

## Transactions Summary

Business Unit	Description	Purchase Orders	AP Vouchers Online	Expense Reports	AR Deposits	Total Accounting Transactions	Human Resources (Paychecks)
ABC01	Alcohol Beverage Control	31	645	421	-	1,097	3,747
AGM01	Agriculture & Markets	146	5,061	2,512	-	7,719	-
APA01	Adirondack Park Agency	9	189	178	-	376	-
ART01	Council on the Arts	1,004	1,627	133	-	2,764	665
BOE01	Board of Elections	92	693	134	-	919	-
CFS01	Children & Family Services	-	-	5,519	-	5,519	-
CJN01	Judicial Nominations Cmsn	2	10	2	-	14	-
CJS01	Judicial Screening Cmte	-	28	10	-	38	-
COR01	Correctional Industries	-	-	-	-	-	-
CPI01	Joint Commission on Public Ethics	43	297	179	-	519	1,116
CQC01	Comm Qual Care & Advc Persn with Disabl	44	270	178	-	492	538
DCS01	Department of Civil Service	131	2,926	410	-	3,467	-
DDP01	Developmental Disability Planning Council	-	-	12	-	12	-
DED01	Department of Economic Development	248	2,229	1,072	-	3,549	-
DHR01	Division of Human Rights	84	1,083	258	-	1,425	-
DHS01	Division of Homeland Security	572	8,635	8,587	47	17,841	16,370
DMN01	Division of Military & Naval Affairs	167	9,317	581	-	10,065	-
DMV01	Department of Motor Vehicles	-	-	-	-	-	-
DOB01	Division of the Budget	49	351	119	-	519	-
DOC01	Department of Correctional Services	-	-	-	-	-	-
DOH01	Department of Health	6,157	62,571	14,470	-	83,198	-
DOS01	Department of State	517	6,961	2,549	-	10,027	-
DPS01	Department of Public Safety	95	774	1,352	-	2,221	-
DSP01	Division of State Police	-	-	-	-	-	-
DTA01	Division of Tax Appeals	32	105	48	-	185	-
DVA01	Division of Veterans' Affairs	62	917	622	-	1,601	2,347
EXC01	Executive Chamber	36	364	1,971	-	2,371	-
FCB01	Financial Control Board NYC	11	131	11	-	153	-
GAM01	Gaming Commission	261	5,054	1,217	-	6,532	-
GHC01	Greenway Hrtg Cnsvr Hudson Valley	2	3	-	-	5	-
HCR01	Housing & Community Renewal	229	3,371	3,777	-	7,377	-

## New York State

Schedule B

## Office of General Services

## Business Services Center

## Transactions Summary

Business Unit	Description	Purchase Orders	AP Vouchers Online	Expense Reports	AR Deposits	Total Accounting Transactions	Human Resources (Paychecks)
HES01	Higher Education Services Corp	239	1,277	93	-	1,609	-
HRV01	Hudson Valley Greenway Comm Cncl	41	87	18	-	146	26
IOL01	Interest on Lawyer Account	78	370	39	-	487	-
JUS01	Justice Center	90	683	1,728	-	2,501	4,708
LGP01	Lake George Park Commission	27	262	3	-	292	353
LTG01	Lieutenant Governor	2	28	143	-	173	-
LTY01	Division of Lottery	-	-	9	-	9	-
MIG01	Office of Medicaid Inspector General	56	561	1,211	-	1,828	-
NCS01	National and Community Service	-	-	53	-	53	-
OAS01	Office of Alcoholism and Substance Abuse	-	-	503	-	503	-
OER01	Governor's Office of Employee Relations	119	4,018	521	-	4,658	-
OFA01	Office for the Aging	42	281	281	-	604	2,369
OFT01	Office for Technology (ITS)	585	4,546	183	65	5,379	26,996
OGS01	Office of General Services	1,251	11,600	3,796	254	16,901	40,693
OIG01	Office of the State Inspector General	20	270	125	-	415	1,832
OLS01	Office of Indigent Legal Services	118	359	218	-	695	266
OMH01	Office of Mental Health	-	-	2,220	14	2,234	-
OPD01	Office for People With Devel Disabilities	-	-	7,084	-	7,084	-
OVS01	Office of Victim Services	467	1,197	119	-	1,783	-
PER01	Public Employee Relations Board	68	551	66	-	685	777
PRK01	Parks, Recreation & Historic Presrvtn	-	-	-	-	-	-
RWB01	Racing & Wagering Board	-	-	-	-	-	-
SFS01	Statewide Financial System	25	123	11	-	159	-
TAX01	Taxation and Finance	392	2,838	13,241	-	16,471	-
WCB01	Workers' Compensation Board	360	3,057	2,869	-	6,286	30,855
WIG01	Office of the Welfare Inspector General	3	90	16	-	109	61
<b>Total</b>		<b>14,007</b>	<b>145,810</b>	<b>80,872</b>	<b>380</b>	<b>241,069</b>	<b>133,719</b>

Note: All bulkload transaction counts were excluded since the BSC does not process these transactions for any customer agency.

New York State Office of General Services Business Services Center Expenditures Summary						Schedule C
Department Name	Department Code	Expenditure Type	General			Total
			Administration	Accounting	Human Resources	
OGS BSC - General	1140321	Personal Services	\$2,632,538			
		Non-Personal Services	\$11,981,714			
OGS BSC - Finance	1140322	Personal Services		\$4,042,964		
		Non-Personal Services		\$823,872		
OGS BSC - Human Resources	1140323	Personal Services			\$669,303	
		Non-Personal Services			\$41,158	
OGS BSC - Customer Management	1140327	Personal Services	\$285,574			
		Non-Personal Services	\$105,320			
OGS BSC - Transition	1140328	Personal Services	\$443,570			
		Non-Personal Services	\$3,065			
OGS BSC - Technical Services	1140332	Personal Services	\$102,197			
OGS RPM Contractual Mngd Prpty (50 Wolf Rd Operating)	1140203	Non-Personal Services	\$477,643			
OGS REPD Space Planning (800 N Pearl Lease)	1140231	Non-Personal Services	\$417,260			
OGS Financial Administration (Equipment Purchases)	1140275	Non-Personal Services	\$58,243			
OGS Finance Agency Support (540 Broadway Lease)	1140276	Non-Personal Services	\$157,461			
Total Expenditures Per SFS			\$16,664,585	\$4,866,836	\$710,461	\$22,241,882
<u>Adjustments:</u>						
(Less): Consulting Fees in Department Code 1140321			-\$11,660,613			-\$11,660,613
Add: Amortized Consulting Fees [Year 1 of 3] (1)			\$3,886,871			\$3,886,871
Add: Fringe Benefits (2)			\$2,035,029	\$2,375,241	\$393,216	\$4,803,486
Total Expenditures Including Adjustments			\$10,925,872	\$7,242,077	\$1,103,677	\$19,271,626
Reallocated General Administration (3)			-\$10,925,872	\$9,480,990	\$1,444,882	
<b>Total Costs</b>			\$0	<b>\$16,723,067</b>	<b>\$2,548,558</b>	<b>\$19,271,626</b>

(1) Professional consulting fees for assisting with planning and implementation of the BSC are being amortized over a 3-year period.

Total fees	\$11,660,613
Per Year	\$3,886,871

(2) The FY 13-14 Fringe Benefit Rate of 58.75% was applied to the total personal services in each activity.

(3) General Administration expenditures are reallocated on a proportionate basis to each BSC activity based on the ratio of each activity's total expenditures including adjustments to the total expenditures including adjustments of the BSC exclusive of General Administration.

**New York State** **Schedule D**  
**Office of General Services**  
**Business Services Center**  
**Billing Calculation Summary**

<b>Business Unit</b>	<b>Description</b>	<b>Total Accounting Transactions</b>	<b>Accounting Rate</b>	<b>Accounting Bill</b>	<b>Total Paychecks</b>	<b>Human Resources Rate</b>	<b>Human Resources Bill</b>	<b>Total Bill</b>
ABC01	Alcohol Beverage Control	1,097	\$69.37	\$76,099	3,747	\$19.06	\$71,414	\$147,514
AGM01	Agriculture & Markets	7,719	\$69.37	\$535,471	-	\$19.06		\$535,471
APA01	Adirondack Park Agency	376	\$69.37	\$26,083	-	\$19.06		\$26,083
ART01	Council on the Arts	2,764	\$69.37	\$191,740	665	\$19.06	\$12,674	\$204,414
BOE01	Board of Elections	919	\$69.37	\$63,751	-	\$19.06		\$63,751
CFS01	Children & Family Services	5,519	\$69.37	\$382,856	-	\$19.06		\$382,856
CJN01	Judicial Nominations Cmsn	14	\$69.37	\$971	-	\$19.06		\$971
CJS01	Judicial Screening Cmte	38	\$69.37	\$2,636	-	\$19.06		\$2,636
COR01	Correctional Industries	-	\$69.37		-	\$19.06		
CPI01	Joint Commission on Public Ethics	519	\$69.37	\$36,003	1,116	\$19.06	\$21,270	\$57,273
CQC01	Comm Qual Care & Advc Persn with Disabl	492	\$69.37	\$34,130	538	\$19.06	\$10,254	\$44,384
DCS01	Department of Civil Service	3,467	\$69.37	\$240,507	-	\$19.06		\$240,507
DDP01	Developmental Disability Planning Council	12	\$69.37	\$832	-	\$19.06		\$832
DED01	Department of Economic Development	3,549	\$69.37	\$246,196	-	\$19.06		\$246,196
DHR01	Division of Human Rights	1,425	\$69.37	\$98,853	-	\$19.06		\$98,853
DHS01	Division of Homeland Security	17,841	\$69.37	\$1,237,638	16,370	\$19.06	\$311,997	\$1,549,635
DMN01	Division of Military & Naval Affairs	10,065	\$69.37	\$698,214	-	\$19.06		\$698,214
DMV01	Department of Motor Vehicles	-	\$69.37		-	\$19.06		
DOB01	Division of the Budget	519	\$69.37	\$36,003	-	\$19.06		\$36,003
DOC01	Department of Correctional Services	-	\$69.37		-	\$19.06		
DOH01	Department of Health	83,198	\$69.37	\$5,771,484	-	\$19.06		\$5,771,484
DOS01	Department of State	10,027	\$69.37	\$695,578	-	\$19.06		\$695,578
DPS01	Department of Public Safety	2,221	\$69.37	\$154,072	-	\$19.06		\$154,072
DSP01	Division of State Police	-	\$69.37		-	\$19.06		
DTA01	Division of Tax Appeals	185	\$69.37	\$12,834	-	\$19.06		\$12,834
DVA01	Division of Veterans' Affairs	1,601	\$69.37	\$111,062	2,347	\$19.06	\$44,732	\$155,794
EXC01	Executive Chamber	2,371	\$69.37	\$164,477	-	\$19.06		\$164,477
FCB01	Financial Control Board NYC	153	\$69.37	\$10,614	-	\$19.06		\$10,614
GAM01	Gaming Commission	6,532	\$69.37	\$453,128	-	\$19.06		\$453,128
GHC01	Greenway Hrtg Cnsvr Hudson Valley	5	\$69.37	\$347	-	\$19.06		\$347
HCR01	Housing & Community Renewal	7,377	\$69.37	\$511,746	-	\$19.06		\$511,746

**New York State** **Schedule D**  
**Office of General Services**  
**Business Services Center**  
**Billing Calculation Summary**

<b>Business Unit</b>	<b>Description</b>	<b>Total Accounting Transactions</b>	<b>Accounting Rate</b>	<b>Accounting Bill</b>	<b>Total Paychecks</b>	<b>Human Resources Rate</b>	<b>Human Resources Bill</b>	<b>Total Bill</b>
HES01	Higher Education Services Corp	1,609	\$69.37	\$111,617	-	\$19.06		\$111,617
HRV01	Hudson Valley Greenway Comm Cncl	146	\$69.37	\$10,128	26	\$19.06	\$496	\$10,624
IOL01	Interest on Lawyer Account	487	\$69.37	\$33,783	-	\$19.06		\$33,783
JUS01	Justice Center	2,501	\$69.37	\$173,496	4,708	\$19.06	\$89,730	\$263,226
LGP01	Lake George Park Commission	292	\$69.37	\$20,256	353	\$19.06	\$6,728	\$26,984
LTG01	Lieutenant Governor	173	\$69.37	\$12,001	-	\$19.06		\$12,001
LTY01	Division of Lottery	9	\$69.37	\$624	-	\$19.06		\$624
MIG01	Office of Medicaid Inspector General	1,828	\$69.37	\$126,809	-	\$19.06		\$126,809
NCS01	National and Community Service	53	\$69.37	\$3,677	-	\$19.06		\$3,677
OAS01	Office of Alcoholism and Substance Abuse	503	\$69.37	\$34,893	-	\$19.06		\$34,893
OER01	Governor's Office of Employee Relations	4,658	\$69.37	\$323,128	-	\$19.06		\$323,128
OFA01	Office for the Aging	604	\$69.37	\$41,900	2,369	\$19.06	\$45,151	\$87,051
OFT01	Office for Technology (ITS)	5,379	\$69.37	\$373,144	26,996	\$19.06	\$514,518	\$887,662
OGS01	Office of General Services	16,901	\$69.37	\$1,172,430	40,693	\$19.06	\$775,570	\$1,948,000
OIG01	Office of the State Inspector General	415	\$69.37	\$28,789	1,832	\$19.06	\$34,916	\$63,705
OLS01	Office of Indigent Legal Services	695	\$69.37	\$48,212	266	\$19.06	\$5,070	\$53,282
OMH01	Office of Mental Health	2,234	\$69.37	\$154,974	-	\$19.06		\$154,974
OPD01	Office for People With Devel Disabilities	7,084	\$69.37	\$491,420	-	\$19.06		\$491,420
OVS01	Office of Victim Services	1,783	\$69.37	\$123,688	-	\$19.06		\$123,688
PER01	Public Employee Relations Board	685	\$69.37	\$47,519	777	\$19.06	\$14,809	\$62,328
PRK01	Parks, Recreation & Historic Presrvtn	-	\$69.37		-	\$19.06		
RWB01	Racing & Wagering Board	-	\$69.37		-	\$19.06		
SFS01	Statewide Financial System	159	\$69.37	\$11,030	-	\$19.06		\$11,030
TAX01	Taxation and Finance	16,471	\$69.37	\$1,142,601	-	\$19.06		\$1,142,601
WCB01	Workers' Compensation Board	6,286	\$69.37	\$436,063	30,855	\$19.06	\$588,067	\$1,024,130
WIG01	Office of the Welfare Inspector General	109	\$69.37	\$7,561	61	\$19.06	\$1,163	\$8,724
<b>Totals</b>		<b>241,069</b>		<b>\$16,723,067</b>	<b>133,719</b>		<b>\$2,548,558</b>	<b>\$19,271,626</b>

**State of New York  
Shared Services Project**

***Office of General Services-  
Business Services Center  
Billing Methodology and Memo Bill Calculation  
Based on Actual FY 2014-15 Costs***

**FINAL**



**February 10, 2016**

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- issuance of additional billings or credits in the current or subsequent year; and/or
- adjustments to future rates

Professional consulting fees for assisting with planning and implementation of the BSC were one-time costs incurred to start up its operations. The total consulting fees paid in FY 2013-14 were amortized over a 3 year period. An additional \$2,495,183 in consulting fees, which was the tail end of the contract from the previous year, was paid in FY 2014-15 and was amortized over a 2 year period. The services were not broken down by specific area and the amortized portions were assigned to General Administration. General Administration costs have been reallocated to the Accounting and Human Resources activities based on the total expenditures with adjustments of each activity (see Schedule C).

Accounting costs will be billed to each business unit (agency) based on total transactions which include purchase orders, AP vouchers, expense reports, and accounts receivable deposits. Procurement card transactions have been excluded because they represent credit card swipes and had no relationship to work being performed under the AP voucher by the BSC. Human Resources costs will be billed to each agency based on paychecks. If the agency joined the BSC partially through the fiscal year, the date the agency joined was taken into consideration when calculating the number of transactions and paychecks. Accounting transactions and paychecks are the best available methods to allocate the cost to the benefiting agencies. As more user data becomes available BSC will reassess the allocation methodology to assure that each agency is charged based on the relative benefits received.

BSC should memo bill all benefiting agencies annually. At least annually, BSC should reconcile expenditures, transaction counts and the billing rates to set the new rates for the subsequent year. The actual FY 2014-15 memo bill calculation applicable to benefiting agencies is contained in the following schedules.

<b>State of New York</b> <span style="float: right;"><b>Schedule A</b></span> <b>Shared Services Project</b> <b>Office of General Services-Business Services Center</b> <b>Billing Methodology and Memo Bill Calculation</b> <b>Based on Actual FY 2014-15 Costs</b>			
<b>Rate Type</b>	<b>Total Transactions</b>	<b>Total Costs</b>	<b>Billing Rates</b>
Accounting Rate	502,994	\$26,299,538	\$52.29
Human Resources Rate	215,625	<u>\$3,041,624</u>	\$14.11
		\$29,341,162	

## State of New York

Schedule B

## Shared Services Project

## Office of General Services-Business Services Center

## Billing Methodology and Memo Bill Calculation

## Based on Actual FY 2014-15 Costs

Business Unit	Description	Purchase Orders	AP Vouchers Online	Expense Reports	AR Deposits	Total Accounting Transactions	Human Resources (Paychecks)
ABC01	Alcohol Beverage Control	28	775	363	-	1,166	3,766
AGM01	Agriculture & Markets	956	6,283	3,747	-	10,986	-
APA01	Adirondack Park Agency	14	169	133	-	316	-
ART01	Council on the Arts	3,403	4,061	85	-	7,549	658
BOE01	Board of Elections	81	661	80	-	822	-
CFS01	Children & Family Services	1,763	8,500	7,334	-	17,597	-
CJN01	Judicial Nominations Cmsn	1	18	-	-	19	-
CJS01	Judicial Screening Cmte	-	30	4	-	34	-
COC01	Commision of Correction	-	-	-	-	-	215
COR01	Correctional Industries	1,267	6,177	657	-	8,101	-
CPI01	Joint Commission on Public Ethics	25	222	129	-	376	1,080
CQC01	Comm Qual Care & Advc Persn with Disabl	8	4	-	-	12	-
DCJ01	Division of Criminal Justice Services	-	-	-	-	-	3,538
DCS01	Department of Civil Service	78	3,345	380	-	3,803	-
DDP01	Developmental Disability Planning Council	41	61	36	-	138	-
DED01	Department of Economic Development	271	1,738	1,247	-	3,256	739
DHR01	Division of Human Rights	63	1,081	213	-	1,357	-
DHS01	Division of Homeland Security	461	6,627	8,289	3	15,380	17,434
DMN01	Division of Military & Naval Affairs	136	8,220	535	-	8,891	-
DMV01	Department of Motor Vehicles	648	5,088	2,725	-	8,461	-
DOB01	Division of the Budget	55	296	77	-	428	-
DOC01	Department of Correctional Services	15,656	58,521	16,966	-	91,143	-
DOH01	Department of Health	6,560	67,523	15,145	-	89,228	-
DOL01	Department of Labor	-	-	7,155	-	7,155	-
DOS01	Department of State	663	11,872	3,512	-	16,047	-
DPS01	Department of Public Service	138	1,132	1,882	-	3,152	-
DSP01	Division of State Police	-	-	3,723	-	3,723	-
DTA01	Division of Tax Appeals	24	133	70	-	227	-
DVA01	Division of Veterans' Affairs	49	680	539	-	1,268	2,234
EXC01	Executive Chamber	30	313	1,455	-	1,798	-
FCB01	Financial Control Board NYC	10	105	1	-	116	-
GAM01	Gaming Commission	229	4,016	1,334	-	5,579	-
GHC01	Greenway Hrtg Cnsrv Hudson Valley	4	4	-	-	8	-

## State of New York

Schedule B

## Shared Services Project

## Office of General Services-Business Services Center

## Billing Methodology and Memo Bill Calculation

## Based on Actual FY 2014-15 Costs

Business Unit	Description	Purchase	AP Vouchers	Expense	Total Accounting Transactions	Human Resources (Paychecks)
		Orders	Online	Reports AR Deposits		
HCR01	Housing & Community Renewal	184	2,838	3,454	-	6,476
HES01	Higher Education Services Corp	279	1,621	148	-	2,048
HRV01	Hudson Valley Greenway Comm Cncl	37	80	9	-	126
IOL01	Interest on Lawyer Account	81	382	55	-	518
JUS01	Justice Center	126	1,134	2,627	-	3,887
LGP01	Lake George Park Commission	35	338	9	-	382
LTG01	Lieutenant Governor	1	19	103	-	123
MIG01	Office of Medicaid Inspector General	100	834	1,526	-	2,460
NCS01	National and Community Service	13	17	68	-	98
OAS01	Office of Alcoholism and Substance Abuse	633	5,261	1,639	-	7,533
OER01	Governor's Office of Employee Relations	91	3,720	581	-	4,392
OFA01	Office for the Aging	32	280	298	-	610
OFT01	Office for Technology (ITS)	884	8,090	2,292	87	11,353
OGS01	Office of General Services	1,020	10,213	4,016	238	15,487
OIG01	Office of the State Inspector General	14	229	160	-	403
OLS01	Office of Indigent Legal Services	229	470	191	-	890
OMH01	Office of Mental Health	2,134	26,547	7,375	94	36,150
OPD01	Office for People With Devel Disabilities	2,767	36,688	21,288	-	60,743
OVS01	Office of Victim Services	682	1,770	178	-	2,630
PDV01	Office for the Prevention of Domestic Violence	-	-	-	-	-
PER01	Public Employee Relations Board	29	405	86	-	520
PRK01	Parks, Recreation & Historic Presrvtn	-	-	2,538	-	2,538
SFS01	Statewide Financial System	16	122	4	-	142
TAX01	Taxation and Finance	448	3,999	18,241	-	22,688
TDA01	Office of Temporary and Disability Assistance	661	2,819	3,830	-	7,310
WCB01	Workers' Compensation Board	323	2,809	2,094	-	5,226
WIG01	Office of the Welfare Inspector General	4	81	40	-	125
<b>Total</b>		<b>43,485</b>	<b>308,421</b>	<b>150,666</b>	<b>422</b>	<b>502,994</b>

215,625

Note: All bulkload transaction counts were excluded since the BSC does not process these transactions for any customer agency.

State of New York						Schedule C
Shared Services Project						
Office of General Services-Business Services Center						
Billing Methodology and Memo Bill Calculation						
Based on Actual FY 2014-15 Costs						
Department Name	Dept Code	Expenditure Type	General			Total
			Administration	Accounting	Human Resources	
OGS BSC - General	1140321	Personal Services	\$1,653,769			
		Non-Personal Services	\$3,701,908			
OGS BSC - General (ISF) [Excludes indirect costs]	1140321	Personal Services	\$2,323,692			
		Non-Personal Services	\$52,290			
OGS BSC - Finance	1140322	Personal Services		\$6,744,132		
		Non-Personal Services		\$1,352,095		
OGS BSC - Human Resources	1140323	Personal Services			\$850,201	
		Non-Personal Services			\$48,599	
OGS BSC - Customer Management	1140327	Personal Services	\$633,836			
		Non-Personal Services	\$313,158			
OGS BSC - Transition	1140328	Personal Services	\$492,367			
		Non-Personal Services	\$5,122			
OGS BSC - Technical Services	1140332	Personal Services	\$293,819			
		Non-Personal Services	\$6			
OGS RPM Contr Managed Property (50 Wolf Rd Operating)	1140203	Non-Personal Services	\$538,199			
OGS REPD Space Planning (800 N Pearl Lease)	1140231	Non-Personal Services	\$605,418			
OGS Financial Admin (Minor Equipment Purchases)	1140275	Non-Personal Services	\$33,462			
OGS Finance Agency Support (540 Broadway Lease)	1140276	Non-Personal Services	\$111,786			
Total Expenditures			\$10,758,832	\$8,096,227	\$898,800	\$19,753,859
<b>Adjustments:</b>						
(Less): Consulting Fees in Department Code 1140321			-\$2,495,182			-\$2,495,182
Add: Amortized Consulting Fees [Year 2 of 3] (1)			\$3,886,871			\$3,886,871
Add: Amortized Consulting Fees [Year 1 of 2] (1)			\$1,247,591			\$1,247,591
Add: Fringe Benefits (2)			\$2,886,574	\$3,606,762	\$454,687	\$6,948,023
Total Expenditures Including Adjustments			\$16,284,686	\$11,702,989	\$1,353,487	\$29,341,162
Reallocated General Administration (3)			-\$16,284,686	\$14,596,549	\$1,688,137	\$0
<b>Total Costs</b>			<b>\$0</b>	<b>\$26,299,538</b>	<b>\$3,041,624</b>	<b>\$29,341,162</b>

(1) Professional consulting fees for assisting with planning and implementation of the BSC are being amortized over 2 and 3-year periods:

Total fees FY 13-14	\$11,660,613	Total fees FY 14-15	\$2,495,182
Per year over 3-yrs	\$3,886,871	Per year over 2-yrs	\$1,247,591

(2) The FY 14-15 Fringe Benefit Rate of 53.48% was applied to the total personal services in each activity.

(3) General Administration expenditures are reallocated on a proportionate basis to each BSC activity based on the ratio of each activity's total expenditures including adjustments to the total expenditures including adjustments of the BSC exclusive of General Administration.

**State of New York** **Schedule D**  
**Shared Services Project**  
**Office of General Services-Business Services Center**  
**Billing Methodology and Memo Bill Calculation**  
**Based on Actual FY 2014-15 Costs**

<b>Business Unit</b>	<b>Description</b>	<b>Total Accounting Transactions</b>	<b>Accounting Rate</b>	<b>Accounting Bill</b>	<b>Total Paychecks</b>	<b>Human Resources Rate</b>	<b>Human Resources Bill</b>	<b>Total Bill</b>
ABC01	Alcohol Beverage Control	1,166	\$52.29	\$60,965	3,766	\$14.11	\$53,124	\$114,089
AGM01	Agriculture & Markets	10,986	\$52.29	\$574,414	-	\$14.11		\$574,414
APA01	Adirondack Park Agency	316	\$52.29	\$16,522	-	\$14.11		\$16,522
ART01	Council on the Arts	7,549	\$52.29	\$394,707	658	\$14.11	\$9,282	\$403,989
BOE01	Board of Elections	822	\$52.29	\$42,979	-	\$14.11		\$42,979
CFS01	Children & Family Services	17,597	\$52.29	\$920,077	-	\$14.11		\$920,077
CJN01	Judicial Nominations Cmsn	19	\$52.29	\$993	-	\$14.11		\$993
CJS01	Judicial Screening Cmte	34	\$52.29	\$1,778	-	\$14.11		\$1,778
COC01	Commision of Correction	-	\$52.29		215	\$14.11	\$3,033	\$3,033
COR01	Correctional Industries	8,101	\$52.29	\$423,569	-	\$14.11		\$423,569
CPI01	Joint Commission on Public Ethics	376	\$52.29	\$19,660	1,080	\$14.11	\$15,235	\$34,894
CQC01	Comm Qual Care & Advc Persn with Disabl	12	\$52.29	\$627	-	\$14.11		\$627
DCJ01	Division of Criminal Justice Services	-	\$52.29		3,538	\$14.11	\$49,907	\$49,907
DCS01	Department of Civil Service	3,803	\$52.29	\$198,844	-	\$14.11		\$198,844
DDP01	Developmental Disability Planning Council	138	\$52.29	\$7,215	-	\$14.11		\$7,215
DED01	Department of Economic Development	3,256	\$52.29	\$170,243	739	\$14.11	\$10,424	\$180,668
DHR01	Division of Human Rights	1,357	\$52.29	\$70,952	-	\$14.11		\$70,952
DHS01	Division of Homeland Security	15,380	\$52.29	\$804,158	17,434	\$14.11	\$245,925	\$1,050,084
DMN01	Division of Military & Naval Affairs	8,891	\$52.29	\$464,875	-	\$14.11		\$464,875
DMV01	Department of Motor Vehicles	8,461	\$52.29	\$442,392	-	\$14.11		\$442,392
DOB01	Division of the Budget	428	\$52.29	\$22,378	-	\$14.11		\$22,378
DOC01	Department of Correctional Services	91,143	\$52.29	\$4,765,502	-	\$14.11		\$4,765,502
DOH01	Department of Health	89,228	\$52.29	\$4,665,374	-	\$14.11		\$4,665,374
DOL01	Department of Labor	7,155	\$52.29	\$374,106	-	\$14.11		\$374,106
DOS01	Department of State	16,047	\$52.29	\$839,033	-	\$14.11		\$839,033
DPS01	Department of Public Service	3,152	\$52.29	\$164,805	-	\$14.11		\$164,805
DSP01	Division of State Police	3,723	\$52.29	\$194,661	-	\$14.11		\$194,661
DTA01	Division of Tax Appeals	227	\$52.29	\$11,869	-	\$14.11		\$11,869
DVA01	Division of Veterans' Affairs	1,268	\$52.29	\$66,299	2,234	\$14.11	\$31,513	\$97,812
EXC01	Executive Chamber	1,798	\$52.29	\$94,010	-	\$14.11		\$94,010
FCB01	Financial Control Board NYC	116	\$52.29	\$6,065	-	\$14.11		\$6,065

**State of New York** **Schedule D**  
**Shared Services Project**  
**Office of General Services-Business Services Center**  
**Billing Methodology and Memo Bill Calculation**  
**Based on Actual FY 2014-15 Costs**

<b>Business</b>		<b>Total Accounting</b>	<b>Accounting</b>		<b>Human</b>	<b>Human Resources</b>		
<b>Unit</b>	<b>Description</b>	<b>Transactions</b>	<b>Rate</b>	<b>Accounting Bill</b>	<b>Total Paychecks</b>	<b>Resources Rate</b>	<b>Bill</b>	<b>Total Bill</b>
GAM01	Gaming Commission	5,579	\$52.29	\$291,704	-	\$14.11		\$291,704
GHC01	Greenway Hrtg Cnsrv Hudson Valley	8	\$52.29	\$418	-	\$14.11		\$418
HCR01	Housing & Community Renewal	6,476	\$52.29	\$338,604	-	\$14.11		\$338,604
HES01	Higher Education Services Corp	2,048	\$52.29	\$107,082	-	\$14.11		\$107,082
HRV01	Hudson Valley Greenway Comm Cncl	126	\$52.29	\$6,588	26	\$14.11	\$367	\$6,955
IOL01	Interest on Lawyer Account	518	\$52.29	\$27,084	-	\$14.11		\$27,084
JUS01	Justice Center	3,887	\$52.29	\$203,236	7,939	\$14.11	\$111,988	\$315,224
LGP01	Lake George Park Commission	382	\$52.29	\$19,973	374	\$14.11	\$5,276	\$25,249
LTG01	Lieutenant Governor	123	\$52.29	\$6,431	-	\$14.11		\$6,431
MIG01	Office of Medicaid Inspector General	2,460	\$52.29	\$128,624	-	\$14.11		\$128,624
NCS01	National and Community Service	98	\$52.29	\$5,124	-	\$14.11		\$5,124
OAS01	Office of Alcoholism and Substance Abuse	7,533	\$52.29	\$393,870	-	\$14.11		\$393,870
OER01	Governor's Office of Employee Relations	4,392	\$52.29	\$229,640	1,220	\$14.11	\$17,209	\$246,849
OFA01	Office for the Aging	610	\$52.29	\$31,894	2,473	\$14.11	\$34,884	\$66,779
OFT01	Office for Technology (ITS)	11,353	\$52.29	\$593,603	95,175	\$14.11	\$1,342,547	\$1,936,149
OGS01	Office of General Services	15,487	\$52.29	\$809,753	44,487	\$14.11	\$627,537	\$1,437,290
OIG01	Office of the State Inspector General	403	\$52.29	\$21,071	1,868	\$14.11	\$26,350	\$47,421
OLS01	Office of Indigent Legal Services	890	\$52.29	\$46,535	282	\$14.11	\$3,978	\$50,512
OMH01	Office of Mental Health	36,150	\$52.29	\$1,890,138	-	\$14.11		\$1,890,138
OPD01	Office for People With Devel Disabilities	60,743	\$52.29	\$3,176,008	-	\$14.11		\$3,176,008
OVS01	Office of Victim Services	2,630	\$52.29	\$137,512	514	\$14.11	\$7,251	\$144,763
PDV01	Office for the Prevention of Domestic Violence	-	\$52.29		186	\$14.11	\$2,624	\$2,624
PER01	Public Employee Relations Board	520	\$52.29	\$27,189	744	\$14.11	\$10,495	\$37,684
PRK01	Parks, Recreation & Historic Presrvtn	2,538	\$52.29	\$132,702	-	\$14.11		\$132,702
SFS01	Statewide Financial System	142	\$52.29	\$7,425	-	\$14.11		\$7,425
TAX01	Taxation and Finance	22,688	\$52.29	\$1,186,264	-	\$14.11		\$1,186,264
TDA01	Office of Temporary and Disability Assistance	7,310	\$52.29	\$382,211	-	\$14.11		\$382,211
WCB01	Workers' Compensation Board	5,226	\$52.29	\$273,247	30,487	\$14.11	\$430,052	\$703,299
WIG01	Office of the Welfare Inspector General	125	\$52.29	\$6,536	186	\$14.11	\$2,624	\$9,159
<b>Totals</b>		<b>502,994</b>		<b>\$26,299,538</b>	<b>215,625</b>		<b>\$3,041,624</b>	<b>\$29,341,162</b>



**State of New York  
Shared Services Project**

**FINAL**

***Statewide Financial System  
FY2013 Billing Rate Methodology and  
Department Memorandum Bill  
Calculation***

**4/8/14**



**State of New York  
Statewide Financial System  
Billing Methodology**

Governor Cuomo created the Spending and Government Efficiency (SAGE) Commission to begin the process of reforming and streamlining State government. In addition to focusing on programmatic collaborations and opportunities for coordination, the Governor tasked the Division of Budget with improving the operations of New York State's back office business operations.

In response to the governor's direction, the State is moving aggressively to make operational changes that will reduce costs, increase efficiency and transform State business practices. The implementation of the governor's SAGE initiative will bring about changes in cost allocation methodologies and the subsequent claiming of these costs to federal contracts and grants.

The Statewide Financial System (SFS) is New York state government's accounting and financial management system. This modern enterprise resource planning (ERP) system was built with the goal of enabling the State of New York to perform its fiscal and business management tasks more effectively, transparently and efficiently. The SFS facilitates the management and flow of information between and among state agencies, state control agencies (the Division of the Budget and the Office of State Comptroller), the state legislature, vendors doing business with New York State and the general public.

In April 2012, the state deployed SFS as part of a comprehensive long term ERP effort. The initial deployment includes functionality to support accounts payable/receivable, procurement, travel vouchers, and contract management. Additional releases are anticipated over the next two years, both expanding and adding additional agencies. While some agencies currently operate and maintain their own internal accounting systems, these systems will retire as SFS functionality is fully realized.

The SFS will be a billed service in Section II of the State Wide Cost Allocation Plan. The cost of development and operation of SFS will be billed to state agencies beginning with fiscal year 2013. The SFS will use a standard cost recovery model where 100% of allowable costs are assigned to a defined service. Rates based on transactions have been developed to recover the full cost for the service. Every customer is billed via an invoice for the amount of services used during each billing period. Each customer remits payment or is memo billed for services invoiced, and is able to classify their expenditures to meet their program accounting needs.

A year-end reconciliation will be developed to document the level of over/under recovery. The State has several options to adjust for annual variances, these could include:

- issuance of additional billings or credits in the current or subsequent year
- adjustments to future rates

Departments will be billed for the amortized cost of the SFS development and the annual operational costs based on transactions. The SFS development cost will be amortized over a ten year period. Transaction count is the best available method to allocate the cost to the benefiting agencies. As more user data becomes available we will reassess the allocation methodology to assure that each agency is charged based on the relative benefits received. Each year we will “true up” to actual data and adjust our rates accordingly.

The total cost of development for SFS is \$223,425,347 which we propose to amortize over a ten year period. The annual amortized cost is \$22,342,535 which is billed to benefiting state agencies in Schedule F. The cost per transaction for the amortized cost of SFS for 2013 is \$2.98.

The annual operational cost for state fiscal year 2013 is \$29,399,172 which is billed to benefiting agencies in Schedule F. The cost per transaction for the operational cost of SFS for 2013 is \$3.92.

**State of New York**  
**Statewide Financial System**  
**Billed Service Rate Calculation**  
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4/8/2014

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**State of New York**  
**Statewide Financial System**  
**Billed Service Rate Calculation**

**Schedule A**

Transaction counts are April 1, 2012 to March 31, 2013

<b>Rate Type</b>	<b>Actual Number of Transactions</b>	<b>Actual Cost</b>	<b>Rate</b>
Depreciation Rate (1)	7,497,656	\$22,342,535	\$2.98
Operation Rate (1)	7,497,656	29,399,172	3.92
<b>Total Rate</b>	<b>7,497,656</b>	<b>51,741,707</b>	<b>6.90</b>
(1) See Schedules D/E for cost detail			



## State of New York

Schedule B

## Statewide Financial System

## Billed Service Calculation

## Transaction Basis Summary

Transaction counts are April 1, 2012 to March 31, 2013

ID	Agency Detail Name	KK	Purchase Orders	AP Vouchers	Travel Auths	Expense Reports	Contracts Entered	Requisitions	GL Journals	Bills Entered	Accounts Receivable	Transaction Total
HCR01	Div of Housing & Cmnty Renwl	245	2,335	9,538	0	4,398	24	646	260	2	65	17,513
HES01	Higher Education Services Corp	100	889	13,275	0	183	65	0	94	0	24	14,630
HRV01	HV Greenway Communities Cncl	34	34	131	0	10	12	8	58	0	0	287
IOL01	Interest on Lawyer Account	45	388	343	1	63	101	0	53	0	0	994
JOL01	Joint Operations - Legislature	37	18	609	0	3	1	0	94	93	48	903
JUS01	Justice Center	2	0	0	0	0	0	0	0	0	0	2
LAW01	Department of Law	246	3,362	11,970	0	2,812	240	0	259	4	805	19,698
LGP01	Lake George Park Commission	46	3	458	0	0	0	0	50	1	4	562
LTG01	Lieutenant Governor	37	10	34	0	111	0	4	87	0	1	284
LTY01	Division of Lottery	59	2,675	3,432	458	719	3	1032	154	0	128	8,660
MIG01	Ofc of Medicaid Inspector Gen	63	361	759	2	1,578	6	1	94	0	25	2,889
MSC01	Miscellaneous Agencies	487	902	2,897	0	0	22	0	343	0	37	4,688
NCS01	National and Community Service	90	185	28	0	49	0	0	70	0	0	422
NYS01	New York Statewide BU	61	0	38,242	0	0	0	0	4266	98849	6572	147,990
OAS01	Off of Alchl & Substance Abuse	584	2,451	5,424	984	1,745	129	708	360	176	1023	13,584
OER01	Office of Employee Relations	433	418	3,063	1	485	41	14	865	171	66	5,557
OFA01	State Office for the Aging	431	499	4,172	339	323	34	233	332	0	0	6,363
OFT01	Office for Technology	575	2,270	3,785	5	142	59	913	369	3125	695	11,938
OGS01	Office of General Services	810	18,771	14,106	48	3,606	1225	5428	928	27007	2356	74,285
OIG01	Office of State Inspector Gen	76	128	375	0	63	0	37	94	0	1	774
OLS01	Office of Indigent Legal Svcs	38	247	232	0	66	48	0	58	0	1	690
OMH01	Office of Mental Health	487	49,922	121,042	9	6,800	434	1081	3898	2572	1095	187,340
OPD01	Ofc for People w/ Disabilities	320	59,004	236,318	116	23,850	987	1	1018	11	334	321,959
OSC01	Office of State Comptroller	474	4,199	363,169	0	8,295	54	0	415	0	235	376,841
OSC02	Office of State Comptroller	0	0	5,730	0	0	0	0	0	0	0	5,730
OSF01	Oil Spill Fund	28	435	4,209	0	0	0	0	260	0	78	5,010
OVS01	Office of Victim Services	130	1,498	37,792	8	110	7	0	72	0	670	40,287
PBC01	Public Benefit Corporations	408	69	758	0	0	278	0	21	0	187	1,721
PDV01	Off Prevention of Dom Violence	114	38	237	0	102	0	0	120	0	2	613
PER01	Public Employee Relations Brd	44	15	494	0	74	3	7	80	18	80	815
PRK01	Off of Parks, Rec & Hstrc Pres	1,294	25,083	49,070	241	2,013	385	22062	1186	38	407	101,779
RWB01	NYS Racing & Wagering Board	58	10	1,051	0	228	0	0	57	0	71	1,475
SCF01	State University Constr Fund	95	4,119	4,864	0	2,282	62	0	5074	0	27	16,523
SED01	State Education Department	1,340	11,635	182,602	0	5,957	316	0	6361	0	1679	209,890
SEN01	Senate	36	198	5,935	0	1,930	15	0	110	0	9	8,233
SNY01	State University of New York	384	381,289	378,920	0	39,645	1479	0	162376	0	149	964,242
TAX01	Department of Tax and Finance	230	2,973	299,073	32	16,456	17	0	335	58	3078	322,252
TDA01	Off of Temp & Disability Assi	1,343	4,657	1,380,224	0	3,686	192	0	767	0	267	1,391,136
UCS01	Unified Court System	3,632	0	0	10	13,995	0	0	462	1	912	19,012
UCS02	Unified Court System	0	5,588	13,745	0	0	115	0	0	0	0	19,448
UCS03	Unified Court System	0	135	3,711	0	0	2	0	0	0	0	3,848
UCS04	Unified Court System	0	1,781	78,898	0	0	12	0	0	0	0	80,691
UCS05	Unified Court System	0	21,974	317,581	0	0	32	0	0	0	0	339,587
UCS06	Unified Court System	0	0	311	0	0	0	0	0	0	0	311
WCB01	Workers' Compensation Board	73	2,537	4,005	39	2,304	31	293	133	0	182	9,597
WIG01	Off of Welfare Inspector Gen	38	0	72	0	5	0	0	60	0	0	175
Total		26,176	1,356,244	5,093,525	4,360	276,354	15,591	260,326	250,900	172,733	41,447	7,497,656

<b>State of New York</b>	<b>Schedule C</b>
<b>Statewide Financial System</b>	
<b>Billed Service Calculation</b>	
<b>Transaction Reconciliation</b>	

Type	Proposal	Plus Excluded Agency (1)	Total	Source Document	Difference
KK	26,176	48	26,224	26,224	0
Purchase Orders	1,356,244	83	1,356,327	1,356,327	0
AP Vouchers	5,093,525	308	5,093,833	5,093,833	0
Travel Auths	4,360	1	4,361	4,361	0
Expense Reports	276,354	54	276,408	276,408	0
Contracts Entered	15,591	3	15,594	15,594	0
Requisitions	260,326	3	260,329	260,329	0
GL Journals	250,900	89	250,989	250,989	0
Bills Entered	172,733	-	172,733	172,733	0
Accounts Receivable	41,447	2	41,449	41,449	0
<b>Total</b>	<b>7,497,656</b>	<b>591</b>	<b>7,498,247</b>	<b>7,498,247</b>	
<b>(1) Transactions related to SFS are not included in the Schedule F Calculation.</b>					

**State of New York**  
**Statewide Financial System**  
**Billing Rate Calculation SFY13**  
**Depreciation Calculation**

Schedule D

Total Cost to be Amortized (1)	Years of Amortization	Total Per Year	Schedule F Total	Difference (2)
\$223,425,347.35	10	\$22,342,535	\$22,343,015	480
(1) This cost is furnished by the State within the GASB 51 Report				
(2) Difference is due to transaction rate being rounded				

State of New York		Schedule E
Statewide Financial System		
Billing Rate Calculation SFY13		
Actual Cost Calculation		
Type of Expense	Amount	
Personal Service	\$8,649,608	
Non Personal Service	42,699,192	
Total Expenditures FY13	51,348,800	
Plus: Bond Interest Payment	0	
Minus: Debt Service	(21,949,628)	
<b>Cost to be Allocated FY13</b>	<b>29,399,172</b>	

**State of New York**  
**Statewide Financial System**  
**Agency Memo Bill SFY13**  
**Total Bills**

Schedule F

<b>ID</b>	<b>Agency Detail Name</b>	<b>Total Transactions</b>	<b>Depreciation Rate (1)</b>	<b>Depeciation Bill</b>	<b>Operating Rate</b>	<b>Operation Bill</b>
ABC01	Div of Alcohol-Beverage Ctrl	7,543	\$ 2.98	\$ 22,478	\$ 3.92	\$ 29,569
AGM01	Agricluture and Markets	26,633	2.98	79,366	3.92	104,401
APA01	Adirondack Park Agency	686	2.98	2,044	3.92	2,689
ART01	Council on the Arts	4,641	2.98	13,830	3.92	18,193
ASM01	Assembly	17,511	2.98	52,183	3.92	68,643
BOE01	Board of Elections	2,044	2.98	6,091	3.92	8,012
CCF01	City University Constr Fund	1,337	2.98	3,984	3.92	5,241
CFS01	Off of Children & Family Serv	119,919	2.98	357,359	3.92	470,082
CJC01	Judicial Conduct	780	2.98	2,324	3.92	3,058
CJN01	Judicial Nominations	25	2.98	75	3.92	98
CJS01	Judicial Screening	43	2.98	128	3.92	169
CNY01	City University of NY	135,412	2.98	403,528	3.92	530,815
COC01	State Commission of Correction	532	2.98	1,585	3.92	2,085
COR01	Corcraft	61,245	2.98	182,510	3.92	240,080
CPI01	Commission on Public Integrity	727	2.98	2,166	3.92	2,850
CQC01	Cmsn Ql Care&Advcy Prsn Dsblt	2,313	2.98	6,893	3.92	9,067
DCJ01	Div of Criminal Justice Serv	15,562	2.98	46,375	3.92	61,003
DCS01	Department of Civil Service	112,812	2.98	336,180	3.92	442,223
DDP01	Dvlpmntl Dsblty Planning Cncl	528	2.98	1,573	3.92	2,070
DEC01	Dept of Environ Conservtion	75,452	2.98	224,847	3.92	295,772
DED01	Dept of Economic Development	3,718	2.98	11,080	3.92	14,575
DFS01	Department of Financial Servic	15,575	2.98	46,414	3.92	61,054
DFS02	Department of Financial Servic	4	2.98	12	3.92	16
DFS03	Department of Financial Servic	40	2.98	119	3.92	157
DHR01	Division of Human Rights	3,175	2.98	9,462	3.92	12,446
DHS01	Division of Homeland Security	35,178	2.98	104,830	3.92	137,898
DMN01	Div Military & Naval Affairs	15,087	2.98	44,959	3.92	59,141
DMV01	Department of Motor Vehicles	564,764	2.98	1,682,997	3.92	2,213,875
DMV02	Department of Motor Vehicles	3,174	2.98	9,459	3.92	12,442
DOB01	Division of Budget	1,075	2.98	3,204	3.92	4,214

**State of New York**  
**Statewide Financial System**  
**Agency Memo Bill SFY13**  
**Total Bills**

Schedule F

<b>ID</b>	<b>Agency Detail Name</b>	<b>Total Transactions</b>	<b>Depreciation Rate (1)</b>	<b>Depeciation Bill</b>	<b>Operating Rate</b>	<b>Operation Bill</b>
DOC01	Dept of Corrcctns_Cmmnty Sprvsn	902,587	2.98	2,689,709	3.92	3,538,141
DOH01	Department of Health	153,436	2.98	457,239	3.92	601,469
DOL01	Department of Labor	35,467	2.98	105,692	3.92	139,031
DOS01	Department of State	18,406	2.98	54,850	3.92	72,152
DOT01	Department of Transportation	270,910	2.98	807,312	3.92	1,061,967
DPS01	Department of Public Service	3,256	2.98	9,703	3.92	12,764
DSP01	Division of State Police	63,879	2.98	190,359	3.92	250,406
DST01	Disaster Aid	204	2.98	608	3.92	800
DTA01	Division of Tax Appeals	342	2.98	1,019	3.92	1,341
DVA01	Division of Veteran's Affairs	56,076	2.98	167,106	3.92	219,818
EXC01	Executive Chamber	2,139	2.98	6,374	3.92	8,385
FCB01	Financial Control Board NYC	304	2.98	906	3.92	1,192
FOB01	Franchise Oversight Board	29	2.98	86	3.92	114
GAM01	Lottery and Racing & Wagering	1,819	2.98	5,421	3.92	7,130
GHC01	Greenway Hrtg Cnsrv Hud Val	39	2.98	116	3.92	153
HCR01	Div of Housing & Cmnty Renwl	17,513	2.98	52,189	3.92	68,651
HES01	Higher Education Services Corp	14,630	2.98	43,597	3.92	57,350
HRV01	HV Greenway Communities Cncl	287	2.98	855	3.92	1,125
IOL01	Interest on Lawyer Account	994	2.98	2,962	3.92	3,896
JOL01	Joint Operations - Legislature	903	2.98	2,691	3.92	3,540
JUS01	Justice Center	2	2.98	6	3.92	8
LAW01	Department of Law	19,698	2.98	58,700	3.92	77,216
LGP01	Lake George Park Commission	562	2.98	1,675	3.92	2,203
LTG01	Lieutenant Governor	284	2.98	846	3.92	1,113
LTY01	Division of Lottery	8,660	2.98	25,807	3.92	33,947
MIG01	Ofc of Medicaid Inspector Gen	2,889	2.98	8,609	3.92	11,325
MSC01	Miscellaneous Agencies	4,688	2.98	13,970	3.92	18,377
NCS01	National and Community Service	422	2.98	1,258	3.92	1,654
NYS01	New York Statewide BU	147,990	2.98	441,010	3.92	580,121
OAS01	Off of Alchl & Substance Abuse	13,584	2.98	40,480	3.92	53,249
OER01	Office of Employee Relations	5,557	2.98	16,560	3.92	21,783

**State of New York**  
**Statewide Financial System**  
**Agency Memo Bill SFY13**

Schedule F

**Total Bills**

<b>ID</b>	<b>Agency Detail Name</b>	<b>Total Transactions</b>	<b>Depreciation Rate (1)</b>	<b>Depeciation Bill</b>	<b>Operating Rate</b>	<b>Operation Bill</b>
OFA01	State Office for the Aging	6,363	2.98	18,962	3.92	24,943
OFT01	Office for Technology	11,938	2.98	35,575	3.92	46,797
OGS01	Office of General Services	74,285	2.98	221,369	3.92	291,197
OIG01	Office of State Inspector Gen	774	2.98	2,307	3.92	3,034
OLS01	Office of Indigent Legal Svcs	690	2.98	2,056	3.92	2,705
OMH01	Office of Mental Health	187,340	2.98	558,273	3.92	734,373
OPD01	Ofc for People w/ Disabilities	321,959	2.98	959,438	3.92	1,262,079
OSC01	Office of State Comptroller	376,841	2.98	1,122,986	3.92	1,477,217
OSC02	Office of State Comptroller	5,730	2.98	17,075	3.92	22,462
OSF01	Oil Spill Fund	5,010	2.98	14,930	3.92	19,639
OVS01	Office of Victim Services	40,287	2.98	120,055	3.92	157,925
PBC01	Public Benefit Corporations	1,721	2.98	5,129	3.92	6,746
PDV01	Off Prevention of Dom Violence	613	2.98	1,827	3.92	2,403
PER01	Public Employee Relations Brd	815	2.98	2,429	3.92	3,195
PRK01	Off of Parks, Rec & Hstrc Pres	101,779	2.98	303,301	3.92	398,974
RWB01	NYS Racing & Wagering Board	1,475	2.98	4,396	3.92	5,782
SCF01	State University Constr Fund	16,523	2.98	49,239	3.92	64,770
SED01	State Education Department	209,890	2.98	625,472	3.92	822,769
SEN01	Senate	8,233	2.98	24,534	3.92	32,273
SNY01	State University of New York	964,242	2.98	2,873,441	3.92	3,779,829
TAX01	Department of Tax and Finance	322,252	2.98	960,311	3.92	1,263,228
TDA01	Off of Temp & Disability Assi	1,391,136	2.98	4,145,585	3.92	5,453,253
UCS01	Unified Court System	19,012	2.98	56,656	3.92	74,527
UCS02	Unified Court System	19,448	2.98	57,955	3.92	76,236
UCS03	Unified Court System	3,848	2.98	11,467	3.92	15,084
UCS04	Unified Court System	80,691	2.98	240,459	3.92	316,309
UCS05	Unified Court System	339,587	2.98	1,011,969	3.92	1,331,181
UCS06	Unified Court System	311	2.98	927	3.92	1,219
WCB01	Workers' Compensation Board	9,597	2.98	28,599	3.92	37,620
WIG01	Off of Welfare Inspector Gen	175	2.98	522	3.92	686
<b>Total</b>		<b>7,497,656</b>		<b>\$ 22,343,015</b>		<b>\$ 29,390,812</b>

(1) Transaction Rate is calculated on Schedule A



**State of New York  
Shared Services Project**

**FINAL**

*Statewide Financial System  
Memo Bill Calculation  
Based On Actual SFYE 2013-14 Costs*

**3/19/15**



**State of New York  
Shared Services Project  
Statewide Financial System  
Memo Bill Calculation  
Based On Actual SFYE 2013-14 Costs**

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**State of New York  
Shared Services Project  
Statewide Financial System  
Memo Bill Calculation  
Based On Actual SFYE 2013-14 Costs**

**Billing Methodology**

Governor Cuomo created the Spending and Government Efficiency (SAGE) Commission to begin the process of reforming and streamlining State government. In addition to focusing on programmatic collaborations and opportunities for coordination, the Governor tasked the Division of the Budget (DOB) with improving the operations of New York State's back office business operations.

In response to the governor's direction, the State is moving aggressively to make operational changes that will reduce costs, increase efficiency and transform State business practices. The implementation of the governor's SAGE initiative will bring about changes in cost allocation methodologies and the subsequent claiming of these costs to federal contracts and grants.

The Statewide Financial System (SFS) is New York state government's accounting and financial management system. This modern enterprise resource planning system was built with the goal of enabling the State of New York to perform its fiscal and business management tasks more effectively, transparently and efficiently. The SFS facilitates the management and flow of information between and among state agencies, state control agencies (DOB and the Office of State Comptroller), the state legislature, vendors doing business with New York State and the general public.

In April 2012, the SFS was implemented in production. Once the SFS application was available to agencies to enter online and bulk load transactions, consideration was given to begin sharing the cost of the Enterprise system across all business units. An analysis was performed on usage of SFS by all agencies and a cost sharing methodology was developed. The methodology used to determine usage by each state agency was to sum the number of transactions created for the various PeopleSoft modules per the General Ledger Business Unit (GLBU) for the SFYE 2013-14.

The SFS will be a billed service in Section II of the State Wide Cost Allocation Plan. The cost of development and operation of SFS was billed to agencies starting in SFYE 2013-14. The SFS uses a standard cost recovery model where 100% of allowable costs are assigned to a defined service. Rates based on transactions have been developed to recover the full cost for the service. Customers are

invoiced for the amount of services used during each billing period. Each customer remits payment or is memo billed for services invoiced, and is able to classify their expenditures to meet their program accounting needs.

A year-end reconciliation will be developed to document the level of over/under recovery. The State has several options to adjust for annual variances, these could include:

- issuance of additional billings or credits in the current or subsequent year
- adjustments to future rates

Agencies will be billed for the amortized cost of the SFS development and the annual operational costs based on transactions. The SFS development cost was amortized over a ten year period. Transaction count is the best available method to allocate the cost to the benefiting agencies. As more user data becomes available the allocation methodology will be reassessed to assure that each agency is charged based on the relative benefits received. Each year SFS will “true up” to actual data and adjust the rates for over/under recovery.

The total cost of development for SFS is \$223,425,347 which is amortized over a ten year period. The annual amortized cost is \$22,342,535 which is billed to benefiting state agencies in Schedule F. The cost per transaction for the amortized cost of SFS for SFYE 2013-14 is \$1.61. The total operational cost for SFYE 2013-14 is \$30,585,691 which is billed to benefiting agencies in Schedule F. The cost per transaction for the operational cost of SFS for SFYE 2013-14 is \$2.20.

The actual SFYE 2013-14 billing calculations to all benefiting agencies is contained in the following schedules.

**State of New York**  
**Shared Services Project**  
**Statewide Financial System**  
**Memo Bill Calculation**  
**Based On Actual SFYE 2013-14 Costs**

**Schedule A**

**Billing Rates**

<b>Rate Type</b>	<b>Total Transactions (1)</b>	<b>Actual Costs (2)</b>	<b>Billing Rates</b>
Depreciation Rate	13,893,815	\$22,342,535	\$1.61
Operation Rate	13,893,815	30,585,691	2.20
<b>Total</b>	<b>13,893,815</b>	<b>\$52,928,226</b>	<b>\$3.81</b>
(1) Excludes SFS01.			
(2) See Schedules D and E for actual cost detail.			

State of New York  
 Shared Services Project  
 Statewide Financial System  
 Memo Bill Calculation  
 Based On Actual SFYE 2013-14 Costs

Schedule B

Transaction Basis Summary

Business Unit	Agency Detail Name	Budget Journals	Purchase Orders	AP Vouchers	Travel Auths	Expense Reports	Contracts	Purchase Requisitions	GL Journals	Bills	AR Deposits	Transaction Total
ABC01	Div of Alcohol-Beverage Ctrl	569	88	7,985	1	421	1	43	4,996	-	7	14,111
AGM01	Agriculture and Markets	12,224	2,008	14,965	4	3,498	406	613	16,500	531	392	51,141
APA01	Adirondack Park Agency	325	15	544	-	178	1	12	351	-	10	1,436
ART01	Council on the Arts	357	1,156	2,084	7	133	1,003	8	297	-	22	5,067
ASM01	Assembly	1,548	512	14,758	-	3,793	51	-	3,333	-	29	24,024
BOE01	Board of Elections	443	191	1,139	16	134	32	45	1,365	-	16	3,381
CCF01	City University Constr Fund	432	286	416	-	-	-	-	4	-	-	1,138
CFS01	Off of Children & Family Serv	93,637	36,916	96,026	8	8,046	436	-	66,574	9	990	302,642
CJC01	Judicial Conduct	110	99	831	-	66	-	-	353	-	1	1,460
CJN01	Judicial Nominations	42	3	18	-	2	-	3	-	-	-	68
CJS01	Judicial Screening	46	-	44	-	10	-	-	-	-	-	100
CNY01	City University of NY	5,110	65,319	83,956	-	5,427	56	-	55,028	-	519	215,415
COC01	State Commission of Correction	110	7	309	-	324	-	-	405	-	13	1,168
COR01	Corcraft	1,359	12,116	21,975	1	797	36	30	18,260	31,568	456	86,598
CPI01	Commission on Public Integrity	114	77	669	-	179	-	64	401	-	1	1,505
CQC01	Cmsn QI Care&Advcy Prsn Dsblt	1,312	89	668	-	179	-	1	1,100	-	1	3,350
DCJ01	Div of Criminal Justice Serv	22,888	2,608	7,850	-	983	878	-	11,090	-	573	46,870
DCS01	Department of Civil Service	1,449	637	127,174	8	410	39	155	7,812	634	337	138,655
DDP01	Dvlpmentl Dsblty Planning Cncl	225	79	392	-	18	28	-	245	-	-	987
DEC01	Dept of Environ Conservation	19,955	5,772	86,872	-	7,630	595	-	121,803	-	276	242,903
DED01	Dept of Economic Development	12,144	588	4,209	157	1,072	169	184	6,503	-	44	25,070
DFS01	Department of Financial Servic	2,890	2,271	11,795	7	5,357	32	952	19,372	-	-	42,676
DFS02	Department of Financial Servic	-	-	-	-	-	-	-	-	-	-	-
DFS03	Department of Financial Servic	-	-	-	-	-	-	-	-	2	22	24
DHR01	Division of Human Rights	415	272	2,850	36	258	3	180	5,085	-	839	9,938
DHS01	Division of Homeland Security	5,224	4,288	22,573	680	8,587	741	1,487	11,482	34	653	55,749
DMN01	Div Military & Naval Affairs	2,692	663	23,989	114	581	45	638	25,636	-	282	54,640
DMV01	Department of Motor Vehicles	1,838	3,047	576,035	1	4,007	589	-	44,477	-	148	630,142
DMV02	Department of Motor Vehicles	-	1,077	1,280	-	-	-	-	-	-	-	2,357
DOB01	Division of Budget	405	98	957	1	119	23	40	2,450	-	21	4,114
DOC01	Dept of Corrcrtns_Cmmnty Sprvsn	10,582	284,719	462,519	-	31,858	459	190,292	499,559	285	7,381	1,487,654
DOH01	Department of Health	47,865	20,545	157,885	229	14,721	1,237	2,632	138,942	97	709	384,862
DOL01	Department of Labor	7,539	1,816	19,570	233	7,899	350	-	16,849	-	4,888	59,144
DOS01	Department of State	62,154	1,533	14,060	7	3,751	501	147	10,679	46	830	93,708
DOT01	Department of Transportation	14,662	37,754	167,966	-	21,294	2,042	-	196,857	-	488	441,063
DPS01	Department of Public Service	627	479	4,672	199	1,992	16	201	5,872	-	105	14,163
DSP01	Division of State Police	2,904	5,334	41,089	-	3,814	34	6,877	12,187	1	499	72,739
DST01	Disaster Aid	405	-	-	-	-	-	-	1,313	-	-	1,718
DTA01	Division of Tax Appeals	119	64	348	-	59	-	59	251	-	1	901
DVA01	Division of Veteran's Affairs	10,787	95	54,442	1	622	26	43	1,139	-	16	67,171
EXC01	Executive Chamber	191	84	2,210	1	1,970	12	66	1,480	-	35	6,049
FCB01	Financial Control Board NYC	103	21	276	-	11	1	30	247	-	2	691
FOB01	Franchise Oversight Board	18	-	22	-	-	-	-	-	-	-	40
GAM01	Lottery and Racing & Wagering	667	1,783	7,730	614	1,217	20	1,769	3,821	-	218	17,839
GHC01	Greenway Hrtg Cnsrv Hud Val	76	2	3	-	-	-	2	-	-	-	83

State of New York  
 Shared Services Project  
 Statewide Financial System  
 Memo Bill Calculation  
 Based On Actual SFYE 2013-14 Costs

Schedule B

Transaction Basis Summary

Business Unit	Agency Detail Name	Budget Journals	Purchase Orders	AP Vouchers	Travel Auths	Expense Reports	Contracts	Purchase Requisitions	GL Journals	Bills	AR Deposits	Transaction Total
HCR01	Div of Housing & Cmnty Renwl	12,609	772	5,876	1	3,777	23	516	10,853	-	62	34,489
HES01	Higher Education Services Corp	684	668	16,955	-	143	53	94	10,391	-	15	29,003
HRV01	HV Greenway Communities Cncl	156	61	219	-	18	23	40	140	-	1	658
IOL01	Interest on Lawyer Account	171	482	990	2	57	120	17	426	-	1	2,266
JOL01	Joint Operations - Legislature	243	11	891	-	-	2	-	420	113	66	1,746
JUS01	Justice Center	135	442	1,807	1	1,728	23	10	3,946	-	2	8,094
LAW01	Department of Law	2,485	3,564	24,167	-	3,169	382	-	33,519	-	795	68,081
LGP01	Lake George Park Commission	207	57	658	-	3	1	39	209	-	5	1,179
LTG01	Lieutenant Governor	147	2	30	-	143	-	2	440	-	2	766
LTY01	Division of Lottery	162	-	19	8	9	-	-	53	-	-	251
MIG01	Ofc of Medicaid Inspector Gen	285	437	4,054	9	1,646	14	85	8,691	-	9	15,230
MSC01	Miscellaneous Agencies	4,267	515	3,319	-	-	19	-	2,124	-	30	10,274
NCS01	National and Community Service	468	157	76	-	71	-	-	413	-	-	1,185
NYS01	New York Statewide BU	620	-	34,797	-	-	-	-	1,663,152	95,934	6,417	1,800,920
OAS01	Off of Alchl & Substance Abuse	5,120	1,739	14,301	963	1,751	112	561	11,456	288	777	37,068
OER01	Office of Employee Relations	5,489	411	5,248	-	521	15	186	6,162	159	140	18,331
OFA01	State Office for the Aging	32,758	778	4,436	303	281	289	485	2,344	-	6	41,680
OFT01	Office for Technology	5,138	4,096	9,622	5	182	27	3,337	14,739	2,416	665	40,227
OGS01	Office of General Services	11,088	11,848	47,942	51	3,796	1,948	3,600	49,151	23,366	2,861	155,651
OIG01	Office of State Inspector Gen	287	54	978	-	125	-	32	797	-	5	2,278
OLS01	Office of Indigent Legal Svcs	169	169	808	-	218	52	1	308	-	3	1,728
OMH01	Office of Mental Health	9,602	24,866	264,062	8	7,906	463	17	51,565	1,583	1,386	361,458
OPD01	Ofc for People w/ Disabilities	9,379	44,804	541,714	87	22,656	846	9	61,624	1	345	681,465
OSC01	Office of State Comptroller	2,394	3,537	420,265	-	8,547	93	-	40,177	-	243	475,256
OSC02	Office of State Comptroller	-	-	6,257	-	-	-	-	-	-	-	6,257
OSF01	Oil Spill Fund	17	372	4,450	-	-	1	-	669	-	95	5,604
OVS01	Office of Victim Services	720	1,931	35,286	-	158	8	208	1,288	-	373	39,972
PBC01	Public Benefit Corporations	9,328	29	712	-	-	382	-	134	-	154	10,739
PDV01	Off Prevention of Dom Violence	497	11	539	-	163	1	-	1,653	-	-	2,864
PER01	Public Employee Relations Brd	173	104	741	-	66	-	118	1,073	57	93	2,425
PRK01	Off of Parks, Rec & Hstrc Pres	65,881	18,383	119,800	-	2,381	578	14,237	118,999	42	487	340,788
RWB01	NYS Racing & Wagering Board	218	-	2	-	-	-	1	17	-	-	238
SCF01	State University Constr Fund	1,953	2,056	6,897	-	2,018	139	-	19,410	-	28	32,501
SED01	State Education Department	54,723	11,673	189,133	-	6,510	1,225	-	97,069	-	1,655	361,988
SEN01	Senate	1,735	206	7,280	-	2,261	23	-	1,564	-	11	13,080
SNY01	State University of New York	14,637	379,318	630,957	-	42,966	1,668	-	1,134,374	-	468	2,204,388
TAX01	Department of Tax and Finance	1,671	3,387	309,007	13	18,950	26	1,408	11,451	990	3,010	349,913
TDA01	Off of Temp & Disability Assi	7,860	3,243	1,343,753	-	3,915	64	-	13,203	-	280	1,372,318
UCS01	Unified Court System	44,787	-	-	5	14,062	-	-	162,684	-	709	222,247
UCS02	Unified Court System	-	4,212	17,644	-	-	77	-	-	-	-	21,933
UCS03	Unified Court System	-	191	4,033	-	-	3	-	-	-	-	4,227
UCS04	Unified Court System	-	1,775	80,468	-	-	8	-	-	-	-	82,251
UCS05	Unified Court System	-	17,410	331,406	-	-	158	-	-	-	-	348,974
UCS06	Unified Court System	-	-	372	-	-	-	-	-	-	-	372
WCB01	Workers' Compensation Board	438	1,593	24,780	34	2,869	25	1,092	35,069	-	172	66,072
WIG01	Off of Welfare Inspector Gen	179	5	273	-	16	-	4	348	-	1	826
Total		655,442	1,039,880	6,562,179	3,815	294,499	18,753	232,672	4,886,223	158,156	42,196	13,893,815

State of New York

Schedule C

Shared Services Project

Statewide Financial System

Memo Bill Calculation

Based On Actual SFYE 2013-14 Costs

Transaction Basis Reconciliation

Type	Proposal	Plus Excluded Agency (1)	Total	Source Document	Difference
Budget Journals	655,442	148	655,590	655,590	-
Purchase Orders	1,039,880	63	1,039,943	1,039,943	-
AP Vouchers	6,562,179	502	6,562,681	6,562,681	-
Travel Auths	3,815	-	3,815	3,815	-
Expense Reports	294,499	11	294,510	294,510	-
Contracts	18,753	1	18,754	18,754	-
Purchase Requisitions	232,672	24	232,696	232,696	-
GL Journals	4,886,223	608	4,886,831	4,886,831	-
Bills	158,156	-	158,156	158,156	-
AR Deposits	42,196	6	42,202	42,202	-
<b>Total</b>	<b>13,893,815</b>	<b>1,363</b>	<b>13,895,178</b>	<b>13,895,178</b>	

(1) Transactions related to SFS01 are not included in the Schedule F Calculation.

State of New York

Schedule D

Shared Services Project

Statewide Financial System

Memo Bill Calculation

Based On Actual SFYE 2013-14 Costs

Depreciation Calculation

Total Cost to be Amortized (1)	Years of Amortization	Total Per Year	Schedule F Total
\$223,425,347	10	\$22,342,535	\$22,342,535
(1) This cost is furnished by the State within the GASB 51 Report.			

<b>State of New York</b> <span style="float: right;"><b>Schedule E</b></span> <b>Shared Services Project</b> <b>Statewide Financial System</b> <b>Memo Bill Calculation</b> <b>Based On Actual SFYE 2013-14 Costs</b>  <b>Operation Costs Calculation</b>	
<b>Expenditure Type</b>	<b>Actual Costs</b>
Personal Services	\$8,414,275
Non-Personal Services	43,975,782
Total	52,390,058
Add: Bond Interest Expense (1)	-
(Less): Debt Payment	(21,804,366)
<b>Total Adjusted</b>	<b>\$30,585,691</b>
(1) This will be included beginning SFYE 2014-15.	

**State of New York** **Schedule F**  
**Shared Services Project**  
**Statewide Financial System**  
**Memo Bill Calculation**  
**Based On Actual SFYE 2013-14 Costs**  
**Billing Calculation Summary**

<b>Business Unit</b>	<b>Agency Detail Name</b>	<b>Total Transactions</b>	<b>Depreciation Rate</b>	<b>Depreciation Bill</b>	<b>Operation Rate</b>	<b>Operation Bill</b>
ABC01	Div of Alcohol-Beverage Ctrl	14,111	\$1.61	\$22,692	\$2.20	\$31,064
AGM01	Agriculture and Markets	51,141	1.61	82,239	2.20	112,581
APA01	Adirondack Park Agency	1,436	1.61	2,309	2.20	3,161
ART01	Council on the Arts	5,067	1.61	8,148	2.20	11,154
ASM01	Assembly	24,024	1.61	38,633	2.20	52,886
BOE01	Board of Elections	3,381	1.61	5,437	2.20	7,443
CCF01	City University Constr Fund	1,138	1.61	1,830	2.20	2,505
CFS01	Off of Children & Family Serv	302,642	1.61	486,676	2.20	666,233
CJC01	Judicial Conduct	1,460	1.61	2,348	2.20	3,214
CJN01	Judicial Nominations	68	1.61	109	2.20	150
CJS01	Judicial Screening	100	1.61	161	2.20	220
CNY01	City University of NY	215,415	1.61	346,407	2.20	474,212
COC01	State Commission of Correction	1,168	1.61	1,878	2.20	2,571
COR01	Corcraft	86,598	1.61	139,258	2.20	190,636
CPI01	Commission on Public Integrity	1,505	1.61	2,420	2.20	3,313
CQC01	Cmsn Ql Care&Advcy Prsn Dsblt	3,350	1.61	5,387	2.20	7,375
DCJ01	Div of Criminal Justice Serv	46,870	1.61	75,371	2.20	103,179
DCS01	Department of Civil Service	138,655	1.61	222,970	2.20	305,234
DDP01	Dvlpmentl Dsblty Planning Cncl	987	1.61	1,587	2.20	2,173
DEC01	Dept of Environ Conservtion	242,903	1.61	390,610	2.20	534,724
DED01	Dept of Economic Development	25,070	1.61	40,315	2.20	55,189
DFS01	Department of Financial Servic	42,676	1.61	68,627	2.20	93,946
DFS02	Department of Financial Servic	-	1.61	0	2.20	0
DFS03	Department of Financial Servic	24	1.61	39	2.20	53
DHR01	Division of Human Rights	9,938	1.61	15,981	2.20	21,877
DHS01	Division of Homeland Security	55,749	1.61	89,650	2.20	122,725
DMN01	Div Military & Naval Affairs	54,640	1.61	87,866	2.20	120,284
DMV01	Department of Motor Vehicles	630,142	1.61	1,013,326	2.20	1,387,188
DMV02	Department of Motor Vehicles	2,357	1.61	3,790	2.20	5,189
DOB01	Division of Budget	4,114	1.61	6,616	2.20	9,057

**State of New York** **Schedule F**  
**Shared Services Project**  
**Statewide Financial System**  
**Memo Bill Calculation**  
**Based On Actual SFYE 2013-14 Costs**  
**Billing Calculation Summary**

<b>Business Unit</b>	<b>Agency Detail Name</b>	<b>Total Transactions</b>	<b>Depreciation Rate</b>	<b>Depreciation Bill</b>	<b>Operation Rate</b>	<b>Operation Bill</b>
DOC01	Dept of Corrcrtns_Cmmnty Sprvsn	1,487,654	1.61	2,392,285	2.20	3,274,905
DOH01	Department of Health	384,862	1.61	618,894	2.20	847,231
DOL01	Department of Labor	59,144	1.61	95,109	2.20	130,199
DOS01	Department of State	93,708	1.61	150,691	2.20	206,288
DOT01	Department of Transportation	441,063	1.61	709,270	2.20	970,951
DPS01	Department of Public Service	14,163	1.61	22,775	2.20	31,178
DSP01	Division of State Police	72,739	1.61	116,971	2.20	160,127
DST01	Disaster Aid	1,718	1.61	2,763	2.20	3,782
DTA01	Division of Tax Appeals	901	1.61	1,449	2.20	1,983
DVA01	Division of Veteran's Affairs	67,171	1.61	108,017	2.20	147,869
EXC01	Executive Chamber	6,049	1.61	9,727	2.20	13,316
FCB01	Financial Control Board NYC	691	1.61	1,111	2.20	1,521
FOB01	Franchise Oversight Board	40	1.61	64	2.20	88
GAM01	Lottery and Racing & Wagering	17,839	1.61	28,687	2.20	39,271
GHC01	Greenway Hrtg Cnsvr Hud Val	83	1.61	133	2.20	183
HCR01	Div of Housing & Cmnty Renwl	34,489	1.61	55,461	2.20	75,924
HES01	Higher Education Services Corp	29,003	1.61	46,639	2.20	63,847
HRV01	HV Greenway Communities Cncl	658	1.61	1,058	2.20	1,449
IOL01	Interest on Lawyer Account	2,266	1.61	3,644	2.20	4,988
JOL01	Joint Operations - Legislature	1,746	1.61	2,808	2.20	3,844
JUS01	Justice Center	8,094	1.61	13,016	2.20	17,818
LAW01	Department of Law	68,081	1.61	109,481	2.20	149,873
LGP01	Lake George Park Commission	1,179	1.61	1,896	2.20	2,595
LTG01	Lieutenant Governor	766	1.61	1,232	2.20	1,686
LTY01	Division of Lottery	251	1.61	404	2.20	553
MIG01	Ofc of Medicaid Inspector Gen	15,230	1.61	24,491	2.20	33,527
MSC01	Miscellaneous Agencies	10,274	1.61	16,522	2.20	22,617
NCS01	National and Community Service	1,185	1.61	1,906	2.20	2,609
NYS01	New York Statewide BU	1,800,920	1.61	2,896,045	2.20	3,964,525
OAS01	Off of Alchl & Substance Abuse	37,068	1.61	59,609	2.20	81,601
OER01	Office of Employee Relations	18,331	1.61	29,478	2.20	40,354

**State of New York** **Schedule F**  
**Shared Services Project**  
**Statewide Financial System**  
**Memo Bill Calculation**  
**Based On Actual SFYE 2013-14 Costs**  
**Billing Calculation Summary**

Business Unit	Agency Detail Name	Total Transactions	Depreciation Rate	Depreciation Bill	Operation Rate	Operation Bill
OFA01	State Office for the Aging	41,680	1.61	67,025	2.20	91,754
OFT01	Office for Technology	40,227	1.61	64,689	2.20	88,555
OGS01	Office of General Services	155,651	1.61	250,301	2.20	342,648
OIG01	Office of State Inspector Gen	2,278	1.61	3,663	2.20	5,015
OLS01	Office of Indigent Legal Svcs	1,728	1.61	2,779	2.20	3,804
OMH01	Office of Mental Health	361,458	1.61	581,258	2.20	795,710
OPD01	Ofc for People w/ Disabilities	681,465	1.61	1,095,859	2.20	1,500,170
OSC01	Office of State Comptroller	475,256	1.61	764,255	2.20	1,046,223
OSC02	Office of State Comptroller	6,257	1.61	10,062	2.20	13,774
OSF01	Oil Spill Fund	5,604	1.61	9,012	2.20	12,337
OVS01	Office of Victim Services	39,972	1.61	64,279	2.20	87,994
PBC01	Public Benefit Corporations	10,739	1.61	17,269	2.20	23,641
PDV01	Off Prevention of Dom Violence	2,864	1.61	4,606	2.20	6,305
PER01	Public Employee Relations Brd	2,425	1.61	3,900	2.20	5,338
PRK01	Off of Parks, Rec & Hstrc Pres	340,788	1.61	548,019	2.20	750,207
RWB01	NYS Racing & Wagering Board	238	1.61	383	2.20	524
SCF01	State University Constr Fund	32,501	1.61	52,265	2.20	71,547
SED01	State Education Department	361,988	1.61	582,110	2.20	796,876
SEN01	Senate	13,080	1.61	21,034	2.20	28,794
SNY01	State University of New York	2,204,388	1.61	3,544,859	2.20	4,852,715
TAX01	Department of Tax and Finance	349,913	1.61	562,692	2.20	770,295
TDA01	Off of Temp & Disability Assi	1,372,318	1.61	2,206,814	2.20	3,021,006
UCS01	Unified Court System	222,247	1.61	357,394	2.20	489,252
UCS02	Unified Court System	21,933	1.61	35,270	2.20	48,283
UCS03	Unified Court System	4,227	1.61	6,797	2.20	9,305
UCS04	Unified Court System	82,251	1.61	132,267	2.20	181,066
UCS05	Unified Court System	348,974	1.61	561,182	2.20	768,228
UCS06	Unified Court System	372	1.61	598	2.20	819
WCB01	Workers' Compensation Board	66,072	1.61	106,250	2.20	145,450
WIG01	Off of Welfare Inspector Gen	826	1.61	1,328	2.20	1,818
<b>Total</b>		<b>13,893,815</b>		<b>\$22,342,535</b>		<b>\$30,585,691</b>

Note: Depreciation and Operation Rates are calculated on Schedule A.



# State of New York Shared Services Project

**REVISED FINAL**

*Statewide Financial System  
Billing Methodology and Memo Bill Calculation  
Based on Actual FY 2014-15 Costs*

3/21/16



**State of New York  
Shared Services Project  
Statewide Financial System  
Billing Methodology and Memo Bill Calculation  
Based on Actual FY 2014-15 Costs**

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Schedule D	Depreciation Calculation
Schedule E	Operation Costs Calculation
Schedule F	Billing Calculation Summary

**State of New York  
Shared Services Project  
Statewide Financial System  
Billing Methodology and Memo Bill Calculation  
Based on Actual FY 2014-15 Costs**

**Billing Methodology**

Governor Cuomo created the Spending and Government Efficiency (SAGE) Commission to begin the process of reforming and streamlining State government. In addition to focusing on programmatic collaborations and opportunities for coordination, the Governor tasked the Division of the Budget (DOB) with improving the operations of New York State's back office business operations.

In response to the governor's direction, the State is moving aggressively to make operational changes that will reduce costs, increase efficiency and transform State business practices. The implementation of the governor's SAGE initiative will bring about changes in cost allocation methodologies and the subsequent claiming of these costs to federal contracts and grants.

The Statewide Financial System (SFS) is New York state government's accounting and financial management system. This modern enterprise resource planning system was built with the goal of enabling the State of New York to perform its fiscal and business management tasks more effectively, transparently and efficiently. The SFS facilitates the management and flow of information between and among state agencies, state control agencies (DOB and the Office of State Comptroller), the state legislature, vendors doing business with New York State and the general public.

In April 2012, the SFS was implemented in production. Once the SFS application was available to agencies to enter online and bulk load transactions, consideration was given to begin sharing the cost of the Enterprise system across all business units. An analysis was performed on usage of SFS by all agencies and a cost sharing methodology was developed. The methodology used to determine usage by each state agency was to sum the number of transactions created for the various PeopleSoft modules per the General Ledger Business Unit (GLBU) for the FY 2014-15.

The SFS will be a billed service in Section II of the Statewide Cost Allocation Plan. The cost of development and operation of SFS was billed to agencies starting in FY 2013-14. The SFS uses a standard cost recovery model where 100% of allowable costs are assigned to a defined service. Rates based on transactions have been developed to recover the full cost for the service. Customers are

invoiced for the amount of services used during each billing period. Each customer remits payment or is memo billed for services invoiced, and is able to classify their expenditures to meet their program accounting needs.

A year-end reconciliation will be developed to document the level of over/under recovery. The State has several options to adjust for annual variances, these could include:

- issuance of additional billings or credits in the current or subsequent year
- adjustments to future rates

Agencies will be billed for the amortized cost of the SFS development and the annual operational costs, which include bond interest payments, based on transactions. The SFS development cost was amortized over a ten year period. Transaction count is the best available method to allocate the cost to the benefiting agencies. As more user data becomes available the allocation methodology will be reassessed to assure that each agency is charged based on the relative benefits received. Each year SFS will “true up” to actual data and adjust the rates for over/under recovery.

The total cost of development for SFS is \$223,425,347 which is amortized over a ten year period. The annual amortized cost is \$22,342,535 which is billed to benefiting state agencies in Schedule F. The cost per transaction for the amortized cost of SFS for FY 2014-15 is \$1.66. The total operational costs for FY 2014-15 is \$35,095,532 which is billed to benefiting agencies in Schedule F. The cost per transaction for the operational costs of SFS for FY 2014-15 is \$2.60.

The actual FY 2014-15 billing calculations to all benefiting agencies is contained in the following schedules.

State of New York

Schedule A

Shared Services Project

Statewide Financial System

Billing Methodology and Memo Bill Calculation

Based on Actual FY 2014-15 Costs

**Billing Rates**

Rate Type	Total Transactions (1)	Actual Costs (2)	Billing Rates
Depreciation Rate	13,491,905	\$22,342,535	\$1.66
Operation Rate	13,491,905	\$35,095,532	\$2.60
Total	13,491,905	\$57,438,067	\$4.26
(1) Excludes SFS01.			
(2) See Schedules D and E for actual cost detail.			

State of New York  
 Shared Services Project  
 Statewide Financial System  
 Billing Methodology and Memo Bill Calculation  
 Based on Actual FY 2014-15 Costs

Schedule B

Transaction Basis Summary

Business Unit	Agency Detail Name	Budget Journals	Purchase Orders	AP Vouchers	Travel Auths	Expense Reports	Contracts	Purchase Requisitions	GL Journals	Bills	AR Deposits	Transaction Total
ABC01	Div of Alcohol-Beverage Ctrl	466	66	10,026	-	363	2	32	5,164	-	13	16,132
AGM01	Agriculture and Markets	12,069	1,856	13,275	8	3,747	623	793	16,527	1,161	1,013	51,072
APA01	Adirondack Park Agency	300	14	455	-	133	-	14	347	-	11	1,274
ART01	Council on the Arts	300	3,786	4,380	6	85	2,305	1,077	297	-	6	12,242
ASM01	Assembly	1,630	341	14,699	-	3,673	66	-	2,995	-	39	23,443
BOE01	Board of Elections	396	151	1,007	14	80	37	41	1,376	-	23	3,125
CCF01	City University Constr Fund	377	80	103	-	-	-	-	4	-	-	564
CFS01	Ofc of Children & Family Services	93,731	29,443	94,740	11	7,334	1,533	4,820	67,067	25	1,191	299,895
CJC01	Judicial Conduct	99	24	790	-	44	-	-	350	-	1	1,308
CJN01	Judicial Nominations	30	1	18	-	-	-	1	-	-	-	50
CJS01	Judicial Screening	51	-	41	-	4	-	-	1	-	-	97
CNY01	City University of NY	5,107	80,267	108,953	-	4,950	82	-	55,230	-	534	255,123
COC01	State Commission of Correction	92	2	350	-	240	3	-	398	-	12	1,097
COR01	Corcraft	1,198	7,397	20,077	1	927	45	3,551	18,335	31,787	456	83,774
CPI01	Commission on Public Integrity	89	61	461	-	129	-	44	405	-	1	1,190
CQC01	Cmsn QI Care & Advcy Prsn Dsblt	768	14	5	-	-	-	-	1,089	-	-	1,876
DCJ01	Div of Criminal Justice Services	21,781	2,912	6,728	-	986	1,780	-	10,942	-	530	45,659
DSC01	Department of Civil Service	1,305	186	169,310	-	380	14	65	7,788	672	343	180,063
DDP01	Dvlpmntl Dsblty Planning Cncl	188	128	274	-	36	17	35	250	-	-	928
DEC01	Dept of Environ Conservation	19,691	5,560	88,924	-	7,702	931	-	121,159	-	252	244,219
DED01	Dept of Economic Development	11,874	604	3,413	123	1,247	137	241	6,544	-	106	24,289
DFS01	Department of Financial Services	2,551	1,095	9,245	-	4,581	34	521	19,384	-	-	37,411
DFS02	Department of Financial Services	-	-	-	-	-	-	-	-	-	1	1
DFS03	Department of Financial Services	-	-	-	-	-	-	-	-	-	13	13
DHR01	Division of Human Rights	285	190	2,199	71	213	5	95	5,091	-	887	9,036
DHS01	Division of Homeland Security	4,299	3,133	16,881	571	8,290	1,445	1,310	11,503	20	498	47,950
DMN01	Div Military & Naval Affairs	2,762	449	19,966	133	535	28	199	25,532	-	231	49,835
DMV01	Department of Motor Vehicles	1,708	2,640	579,830	5	3,827	406	1,000	44,561	-	164	634,141
DMV02	Department of Motor Vehicles	-	1,363	1,112	-	-	-	-	-	-	-	2,475
DOB01	Division of Budget	394	106	678	-	77	17	66	2,436	-	16	3,790
DOC01	Dept of Corrcrtns-Cmmnty Sprvsn	8,887	198,164	329,637	3	34,835	350	118,438	499,728	196	6,737	1,196,975
DOH01	Department of Health	45,583	20,752	161,163	233	15,145	1,739	3,427	139,020	13	783	387,858
DOL01	Department of Labor	6,970	1,794	17,960	46	7,326	574	-	16,762	-	4,442	55,874
DOS01	Department of State	62,592	1,205	15,150	1	3,512	465	144	11,023	32	866	94,990
DOT01	Department of Transportation	13,647	41,640	179,989	-	22,094	3,983	-	201,217	-	598	463,168
DPS01	Department of Public Service	579	485	4,314	101	1,882	42	306	5,845	-	110	13,664
DSP01	Division of State Police	2,444	6,306	30,884	-	5,192	73	1,152	12,340	-	512	58,903
DST01	Disaster Aid	190	-	-	-	-	-	-	1,309	-	-	1,499
DTA01	Division of Tax Appeals	154	35	269	-	70	-	33	252	-	-	813
DVA01	Division of Veteran's Affairs	10,379	62	51,680	1	539	15	40	1,139	-	15	63,870
EXC01	Executive Chamber	154	79	1,457	-	1,455	1	59	1,471	-	29	4,705
FCB01	Financial Control Board NYC	105	31	205	-	1	-	19	245	-	2	608
FOB01	Franchise Oversight Board	18	-	1	-	-	-	-	-	-	-	19
GAM01	Lottery and Racing & Wagering	837	1,450	8,332	874	1,334	17	1,806	3,805	-	220	18,675
GHC01	Greenway Hrtg Cnsvr Hud Val	71	4	4	-	-	-	4	-	-	-	83



State of New York

Schedule C

Shared Services Project

Statewide Financial System

Billing Methodology and Memo Bill Calculation

Based on Actual FY 2014-15 Costs

Transaction Basis Reconciliation

Type	Transaction Basis	Plus Excluded Agency (1)	Total	Source Document	Difference
Budget Journals	640,236	152	640,388	640,388	-
Purchase Orders	916,948	27	916,975	916,975	-
AP Vouchers	6,336,121	379	6,336,500	6,336,500	-
Travel Auths	2,956	-	2,956	2,956	-
Expense Reports	299,735	4	299,739	299,739	-
Contracts	30,523	1	30,524	30,524	-
Purchase Requisitions	171,024	25	171,049	171,049	-
GL Journals	4,889,504	603	4,890,107	4,890,107	-
Bills	163,246	-	163,246	163,246	-
AR Deposits	41,612	7	41,619	41,619	-
<b>Total</b>	13,491,905	1,198	13,493,103	13,493,103	

(1) Transactions related to SFS01 are not included in the Schedule F Calculation.

State of New York

Schedule D

Shared Services Project

Statewide Financial System

Billing Methodology and Memo Bill Calculation

Based on Actual FY 2014-15 Costs

Depreciation Calculation

Total Cost to be Amortized (1)	Years of Amortization	Total Per Year	Schedule F Total
\$223,425,347	10	\$22,342,535	\$22,342,535
(1) This cost is furnished by the State within the GASB 51 Report.			

State of New York

Schedule E

Shared Services Project

Statewide Financial System

Billing Methodology and Memo Bill Calculation

Based on Actual FY 2014-15 Costs

Operation Costs Calculation

Expenditure Type	Actual Costs
Personal Services	\$9,622,175
Non-Personal Services	\$22,337,368
Subtotal	\$31,959,543
Add: Bond Interest Expense (1)	\$3,135,989
<b>Total Operation Costs</b>	<b>\$35,095,532</b>

(1) Semi-annual interest payments for PIT bonds issued January 2009 and December 2009, 2010, and 2011.

Shared Services Project  
 Statewide Financial System  
 Billing Methodology and Memo Bill Calculation  
 Based on Actual FY 2014-15 Costs

Billing Calculation Summary

Business Unit	Agency Detail Name	Total Transactions	Depreciation Rate	Depreciation Bill	Operation Rate	Operation Bill	Total Bill
ABC01	Div of Alcohol-Beverage Ctrl	16,132	\$1.66	\$26,715	\$2.60	\$41,963	\$68,678
AGM01	Agriculture and Markets	51,072	\$1.66	\$84,575	\$2.60	\$132,850	\$217,425
APA01	Adirondack Park Agency	1,274	\$1.66	\$2,110	\$2.60	\$3,314	\$5,424
ART01	Council on the Arts	12,242	\$1.66	\$20,273	\$2.60	\$31,844	\$52,117
ASM01	Assembly	23,443	\$1.66	\$38,822	\$2.60	\$60,981	\$99,802
BOE01	Board of Elections	3,125	\$1.66	\$5,175	\$2.60	\$8,129	\$13,304
CCF01	City University Constr Fund	564	\$1.66	\$934	\$2.60	\$1,467	\$2,401
CFS01	Ofc of Children & Family Services	299,895	\$1.66	\$496,625	\$2.60	\$780,096	\$1,276,720
CJC01	Judicial Conduct	1,308	\$1.66	\$2,166	\$2.60	\$3,402	\$5,568
CJN01	Judicial Nominations	50	\$1.66	\$83	\$2.60	\$130	\$213
CJS01	Judicial Screening	97	\$1.66	\$161	\$2.60	\$252	\$413
CNY01	City University of NY	255,123	\$1.66	\$422,483	\$2.60	\$663,633	\$1,086,116
COC01	State Commission of Correction	1,097	\$1.66	\$1,817	\$2.60	\$2,854	\$4,670
COR01	Corcraft	83,774	\$1.66	\$138,729	\$2.60	\$217,915	\$356,645
CPI01	Commission on Public Integrity	1,190	\$1.66	\$1,971	\$2.60	\$3,095	\$5,066
CQC01	Cmsn Ql Care & Advcy Prsn Dsblt	1,876	\$1.66	\$3,107	\$2.60	\$4,880	\$7,987
DCJ01	Div of Criminal Justice Services	45,659	\$1.66	\$75,611	\$2.60	\$118,770	\$194,381
DCS01	Department of Civil Service	180,063	\$1.66	\$298,184	\$2.60	\$468,385	\$766,569
DDP01	Dvlpmentl Dsblty Planning Cncl	928	\$1.66	\$1,537	\$2.60	\$2,414	\$3,951
DEC01	Dept of Environ Conservation	244,219	\$1.66	\$404,426	\$2.60	\$635,269	\$1,039,695
DED01	Dept of Economic Development	24,289	\$1.66	\$40,222	\$2.60	\$63,181	\$103,404
DFS01	Department of Financial Services	37,411	\$1.66	\$61,952	\$2.60	\$97,315	\$159,267
DFS02	Department of Financial Services	1	\$1.66	\$2	\$2.60	\$3	\$4
DFS03	Department of Financial Services	13	\$1.66	\$22	\$2.60	\$34	\$55
DHR01	Division of Human Rights	9,036	\$1.66	\$14,964	\$2.60	\$23,505	\$38,468
DHS01	Division of Homeland Security	47,950	\$1.66	\$79,405	\$2.60	\$124,729	\$204,134
DMN01	Div Military & Naval Affairs	49,835	\$1.66	\$82,527	\$2.60	\$129,632	\$212,159
DMV01	Department of Motor Vehicles	634,141	\$1.66	\$1,050,135	\$2.60	\$1,649,546	\$2,699,681
DMV02	Department of Motor Vehicles	2,475	\$1.66	\$4,099	\$2.60	\$6,438	\$10,537
DOB01	Division of Budget	3,790	\$1.66	\$6,276	\$2.60	\$9,859	\$16,135

**Shared Services Project  
Statewide Financial System  
Billing Methodology and Memo Bill Calculation  
Based on Actual FY 2014-15 Costs**

**Billing Calculation Summary**

Business Unit	Agency Detail Name	Total Transactions	Depreciation Rate	Depreciation Bill	Operation Rate	Operation Bill	Total Bill
DOC01	Dept of Corrcrtns-Cmmnty Sprvsn	1,196,975	\$1.66	\$1,982,185	\$2.60	\$3,113,606	\$5,095,791
DOH01	Department of Health	387,858	\$1.66	\$642,291	\$2.60	\$1,008,907	\$1,651,199
DOL01	Department of Labor	55,874	\$1.66	\$92,527	\$2.60	\$145,341	\$237,868
DOS01	Department of State	94,990	\$1.66	\$157,303	\$2.60	\$247,091	\$404,394
DOT01	Department of Transportation	463,168	\$1.66	\$767,004	\$2.60	\$1,204,806	\$1,971,810
DPS01	Department of Public Service	13,664	\$1.66	\$22,628	\$2.60	\$35,543	\$58,171
DSP01	Division of State Police	58,903	\$1.66	\$97,543	\$2.60	\$153,220	\$250,763
DST01	Disaster Aid	1,499	\$1.66	\$2,482	\$2.60	\$3,899	\$6,382
DTA01	Division of Tax Appeals	813	\$1.66	\$1,346	\$2.60	\$2,115	\$3,461
DVA01	Division of Veteran's Affairs	63,870	\$1.66	\$105,768	\$2.60	\$166,140	\$271,909
EXC01	Executive Chamber	4,705	\$1.66	\$7,791	\$2.60	\$12,239	\$20,030
FCB01	Financial Control Board NYC	608	\$1.66	\$1,007	\$2.60	\$1,582	\$2,588
FOB01	Franchise Oversight Board	19	\$1.66	\$31	\$2.60	\$49	\$81
GAM01	Lottery and Racing & Wagering	18,675	\$1.66	\$30,926	\$2.60	\$48,578	\$79,504
GHC01	Greenway Hrtg Cnsrv Hud Val	83	\$1.66	\$137	\$2.60	\$216	\$353
HCR01	Div of Housing & Cmnty Renwl	33,982	\$1.66	\$56,274	\$2.60	\$88,395	\$144,669
HES01	Higher Education Services Corp	28,199	\$1.66	\$46,697	\$2.60	\$73,352	\$120,049
HRV01	HV Greenway Communities Cncl	561	\$1.66	\$929	\$2.60	\$1,459	\$2,388
IOL01	Interest on Lawyer Account	1,864	\$1.66	\$3,087	\$2.60	\$4,849	\$7,935
JOL01	Joint Operations - Legislature	1,740	\$1.66	\$2,881	\$2.60	\$4,526	\$7,408
JUS01	Justice Center	10,043	\$1.66	\$16,631	\$2.60	\$26,124	\$42,755
LAW01	Department of Law	64,429	\$1.66	\$106,694	\$2.60	\$167,595	\$274,289
LGP01	Lake George Park Commission	1,209	\$1.66	\$2,002	\$2.60	\$3,145	\$5,147
LTG01	Lieutenant Governor	706	\$1.66	\$1,169	\$2.60	\$1,836	\$3,006
LTY01	Division of Lottery	63	\$1.66	\$104	\$2.60	\$164	\$268
MIG01	Ofc of Medicaid Inspector Genl	14,766	\$1.66	\$24,452	\$2.60	\$38,410	\$62,862
MSC01	Miscellaneous Agencies	9,811	\$1.66	\$16,247	\$2.60	\$25,521	\$41,768
NCS01	National and Community Services	1,154	\$1.66	\$1,911	\$2.60	\$3,002	\$4,913
NYS01	New York Statewide BU	1,800,726	\$1.66	\$2,981,994	\$2.60	\$4,684,100	\$7,666,095
OAS01	Ofc of Alchl & Substance Abuse	35,118	\$1.66	\$58,155	\$2.60	\$91,350	\$149,505
OER01	Office of Employee Relations	16,403	\$1.66	\$27,163	\$2.60	\$42,668	\$69,831

