

State Plan Under Title XIX of the Social Security Act  
State: Massachusetts

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**SECTION 6: FINANCIAL ADMINISTRATION**

Citation

6.1 Fiscal Policies and Accountability

42 CFR 433.32  
AT-79-29

The Medicaid agency and, where applicable, local agencies administering the plan, maintains an accounting system and supporting fiscal records adequate to assure what claims for federal funds are in accord with applicable federal requirements. The requirements of 42 CFR 433.32 are met.

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Citation

42 CFR 433.34  
47 FR 17490

6.2 Cost Allocation

There is an approved cost allocation plan on file with the Department in accordance with the requirements contained in 45 CFR Part 95, Subpart E.

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07/10/96/16

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42 CFR 433.33  
AT-79-29  
AT-80-34

6.3 State Financial Participation

- (a) State funds are used in both assistance and administration.
- State funds are used to pay all of the non-federal share of total expenditures under the plan.
  - There is local participation. State funds are used to pay not less than 40 percent of the non-federal share of the total expenditures under the plan. There is a method of apportioning federal and state funds among the political subdivisions of the state on an equalization or other basis which assures that lack of adequate funds from local sources will not result in lowering the amount, duration, scope or quality of care and services or level of administration under the plan in any part of the state.
- (b) State and federal funds are apportioned among the political subdivisions of the state on a basis consistent with equitable treatment of individuals in similar circumstances throughout the state.