

**11—40.8(8A) Reimbursement for offsetting liabilities.** Costs incurred by the department in administering the offset program will be charged to the public agency requesting placement of the debt into the offset program. These costs will be deducted from the gross proceeds collected through offset and may include direct expenses such as salaries, supplies, equipment, and system modification and development costs; or indirect costs such as space, security, or utility costs. If the above-described procedure is prohibited by higher state or federal law, the director shall allow reimbursement in a manner which conforms to the higher law. Prior to placing a debt in the offset program, the public agency will enter into a memorandum of understanding with the department of administrative services which will outline the costs, responsibilities of the parties, and methods for remuneration of the offset funds.

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