



**OFFICE OF THE COMPTROLLER**  
**PRIOR YEAR DEFICIENCY APPROPRIATION INFORMATION FORM**

**INSTRUCTIONS**

Please use ONE form per Appropriation per Budget Fiscal Year

<b>Section A – Prior Year Deficiency General Information</b>	
Appropriation Number	
General Administration Appropriation Number If the above Appropriation Number is not active	
Budget Fiscal Year Payments should have been made	
Reason for Prior Year Deficiency	

<b>Section B – Determine Whether Sufficient Funds Have Reverted for the Above Appropriation and Budget Fiscal Year</b>	
<b>a. Appropriation Reversion Amount</b> Unexpended balance of appropriation of all Object Classes (Refer to MMARS BQ81LV2 or BQ89LV2)	
<b>b. Amount of Deficiencies Previously Submitted and Paid through the Prior Year Deficiency Process</b> Include deficiencies submitted for this appropriation in prior fiscal years.	( )
<b>c. Deficiencies Being Requested</b> This amount will be charged back to your current fiscal year appropriation.	( )
<b>d. Balance of Appropriation = (a – b – c)</b> If line d ≥ \$0.00, there were sufficient funds reverted. Use 9905 as the unit code for these transaction ID(s). If line d ≤ \$0.00, there were insufficient funds. Use 9305 as the unit code for these transaction ID(s).	

<b>Section C – Prior Year Deficiency Encumbrance Information</b>
<b>a.</b> If there were sufficient funds remaining in the lapsed encumbrance, reference the encumbrance transaction ID in the Excel file. If there were sufficient funds encumbered to support all deficiencies, skip to <b>Section D</b> . If not, continue to <b>b.</b>
<b>b.</b> If there was a Master Service Agreement in place for the remaining deficiencies, reference the Master Agreement (MA) in the Excel file and <b>skip to Section D</b> . If not, continue to <b>c.</b>
<b>c.</b> If there was a valid contract with sufficient funds remaining that covered the remaining deficiencies, include a copy of the contract with this submission. If not, complete both <b>Sections D and E</b> .



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<b>Section D – Authorized Signature</b>	
The invoices submitted in this Prior Year Deficiency package comply with the Prior Year Deficiency procedures and Massachusetts state finance law, specifically M.G.L. c. 29, §§ 29A and 29B.	
These invoices should be paid from the Comptroller’s Statewide Prior Year Deficiency Account upon completion of the chargeback as outlined in Section A.	
Name of Contact Person	Phone Number
Authorized Signature	Date
Printed Name of Signatory	Title

<b>Section E – Obligations Made and Accepted Without a Valid Contract</b> (Including obligations exceeding a contract’s maximum obligation or dates of performance)	
Payment Request ID Number (from Excel File)	Amount
Description of performance requiring payment as a prior year deficiency Include: Need for performance or items received, dates of performance, when performance was accepted, object code.	
Provide a detailed reason why obligations were incurred and performance was accepted without a valid contract and/or funds in place, in violation of M.G.L. c. 7A § 5, M.G.L. c. 29, and other contracting requirements.	
Provide detailed corrective actions taken to avoid this situation in the future	



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The undersigned signatories authorize payment of the identified prior year deficiency(ies) and certify that the department requested and accepted the identified commodities, services or other obligations for which payment is requested within the fiscal year listed above.

This is a further certification that the information contained on this form and any attachments are accurate and comply with all applicable laws and regulations, and that administrative steps are being implemented at the department to ensure that deficiencies in violation of M.G.L. c. 7A §5, M.G.L. c. 29 and other contracting requirements do not occur in the future.

Department Head Signature

Department Head Printed Name

Date

Submission must include invoices, Excel spreadsheet (Attachment B), and contract.