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# Commonwealth of Massachusetts

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TO: Chief Fiscal Officers

FROM: Kristin Lacroix, Chief Accounting Officer/Assistant Comptroller

DATE: July 24, 2023

RE: Fiscal Year 2023 Statutory Receivable Instructions

Comptroller Memo FY#2023-23

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### Executive Summary

The statutory receivable instructions provide guidance to departments on reporting receivables due from a governmental body that are related to expenses incurred on or before June 30 and where the revenue is received by the Commonwealth between July 1 and August 31. The preliminary estimate is due on August 1, and the final report is due on September 1.

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The Office of the Comptroller (CTR) annually prepares the Statutory Basis Financial Report (SBFR), which includes an overview of the activity and balances of budgeted funds, non-budgeted special revenue funds, capital project funds, and the non-appropriated funds of higher education. This overview of fund activity includes statutory receivables as defined below.

Statutory receivables are defined as receivables due from a governmental body that are related to expenses incurred on or before June 30 and collected between July 1 and August 31. The funds included in this exercise are listed in Attachment 1. Please note: CTR will centrally compile and report the statutory receivable amounts for all federal grant awards (Funds 0100 and 0142).

### OneDrive

All Chief Fiscal Officers (CFO) are asked to review their Fiscal Year 2023 receivables via OneDrive at this link [FY23 Stat AR](#). Your file will be uploaded after July 20, 2023. Departments will be asked to confirm whether a statutory receivable should be reported for each unit/fund/revenue source code. All CFOs and GAAP Liaisons have been granted access to the OneDrive folder FY23 Stat AR. Please contact Jeannine Reardon at [jeannine.reardon@mass.gov](mailto:jeannine.reardon@mass.gov) if you are unable to access the folder. CFOs can designate other department personnel to transmit the preliminary estimates and final balances on OneDrive. CFOs may share access. Please find instructions in Attachment II or at this link [Statutory AR Job Aid](#).

**Preliminary Estimate – Due August 1, 2023**

The *Preliminary Estimate* for Statutory Receivables should include actual revenues related to Fiscal Year 2023 activity received from July 1 to date, plus any anticipated revenues related to Fiscal Year 2023 activity through August 31.

**Final Report – Due September 1, 2023**

The *Final Report* for Statutory Receivables should include actual revenues related to Fiscal Year 2023 activity received from July 1 through August 31.

We recognize that there are many tasks competing for your attention during this period. We ask you to assign this a high priority, as it is the basis for required statewide reporting. Thank you for your attention to this request. If you have any questions about this requirement or this memo, please contact Jeannine Reardon at 617-973-2374 or [jeannine.reardon@mass.gov](mailto:jeannine.reardon@mass.gov).

**Please note:** We anticipate the weekly automatic balance forward will be suspended on September 1 to properly record and analyze the Fiscal Year 2023 statutory receivables.

Enc. Attachment 1 – FY23 List of Funds included in Statutory Accounts Receivable Exercise  
Attachment II - FY23 Statutory Accounts Receivable Job Aid

Cc: MMARS Liaisons  
Internal Control Officers  
Internal Distribution

**Statutory Accounts Receivable Fund List  
FY2023**

Funds	Name
0010	General Fund - Include 3(8)(c) Revenue
0039	Health Insurance Portability & Accountability Act Fund
0086	Health Information Technology Trust Fund
0087	Build America Bonds Subsidy Trust Fund
0095	Community First Trust Fund - Budgeted
0097	Community First Trust Fund - Non-Budgeted
0108	Natural Heritage and Endangered Species Fund
0114	Inland Fisheries and Game Fund
0130	State Lottery Fund
0131	Arts Lottery Fund
0300	Expendable Trust Fund - External
0410	Water Pollution Fund
0412	Drinking Water Revolving Fund
1309	MassHealth Delivery System Reform Trust Fund
1314	Non-Acute Care Hospital Reimbursement Trust Fund
1315	Municipal Epinephrine Bulk Purchase Trust Fund
1316	Substance Use Disorder Federal Reinvestment Trust Fund
1321	State Parks Preservation Trust Fund
1327	Organ Transplant Fund
1342	Home Care Technology Trust Fund
1383	Sports Wagering Fund
1384	Sports Wagering Control Fund
T100	Federal Expendable Trust Fund
ZFFP	Capital FFP Retained Fund



# CTR Job Aid

## Statutory Accounts Receivable

PUBLISHED: 7/21/2023

LAST UPDATED: 7/21/2023

## Overview

This job aid provides details on how to:

- Enter Preliminary Statutory Accounts Receivable on OneDrive
- Enter Final Statutory Accounts Receivable on OneDrive
- Share access to OneDrive

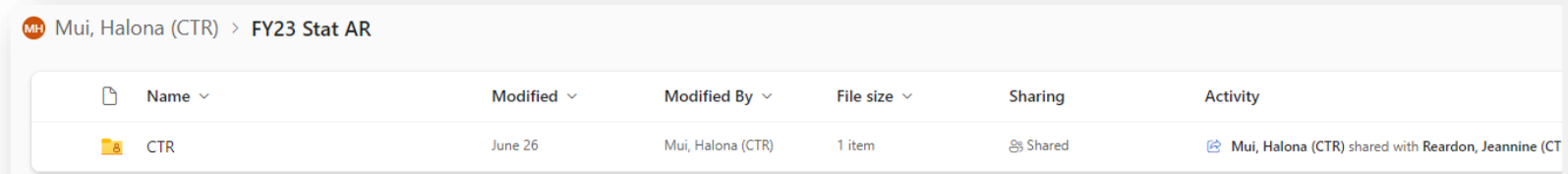
## Before You Begin

The statutory receivable instructions provide guidance to departments on reporting receivables due from a governmental body that are related to expenses incurred on or before June 30 and where the revenue is received by the Commonwealth between July 1 and August 31. The preliminary estimate is due on August 1 and the final report is due on September 1.

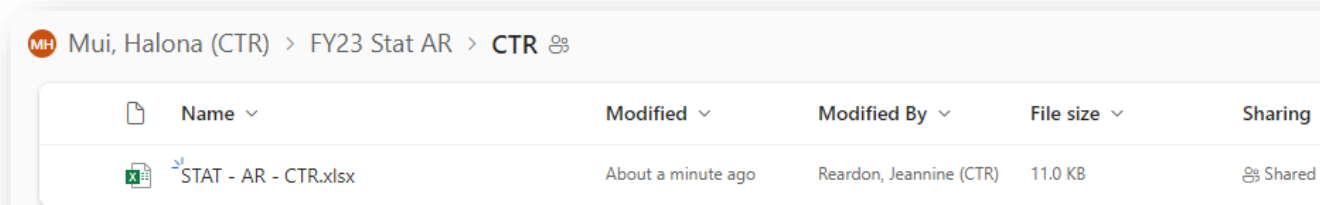
# DIRECTIONS for Preliminary Statutory Receivables. To be completed by August 1, 2023.

Step 1: Open the following link: [FY23 Stat AR](#)

Step 2: Click on your folder.



Step 3: Open the Excel spreadsheet.



Step 4: Enter information in Columns N-Q of the Excel spreadsheet.

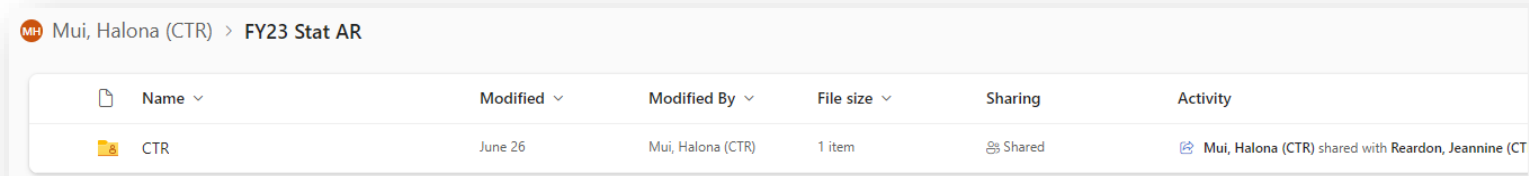
1. Preliminary Balance
2. Preliminary Comments
3. Preliminary Preparer's Name
4. Preliminary Approver's Name

A	B	C	D	E	F	G	H	N	O	P	Q
fy	fund_cd	fund_nm	rscat_cd	rscat_nm	rsrc_cd	rsrc_nm	dept_cd	Preliminary Balance	Preliminary Comments	Preliminary Preparer Name	Preliminary Approver Name
023	0010	GENERAL FUND	02	ASSESSMENTS	4801	ASSESSMENT-DISTRICT	CTR				

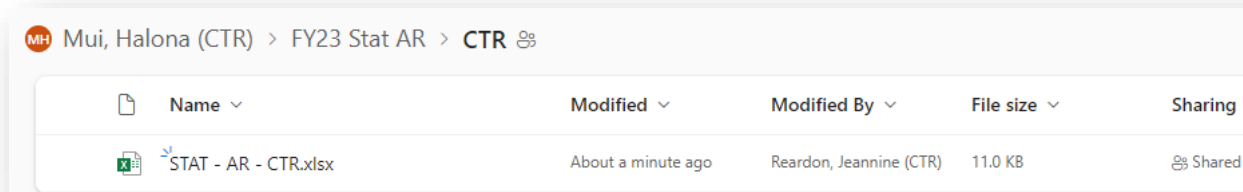
# DIRECTIONS for Final Statutory Receivables. To be completed by September 1, 2023.

Step 1: Open the following link: [FY23 Stat AR](#)

Step 2: Select your folder.



Step 3: Open the Excel spreadsheet.



Step 4: Enter information in Columns R-U of the spreadsheet.

1. Final Balance
2. Final Comments
3. Final Preparer's Name
4. Final Approver's Name

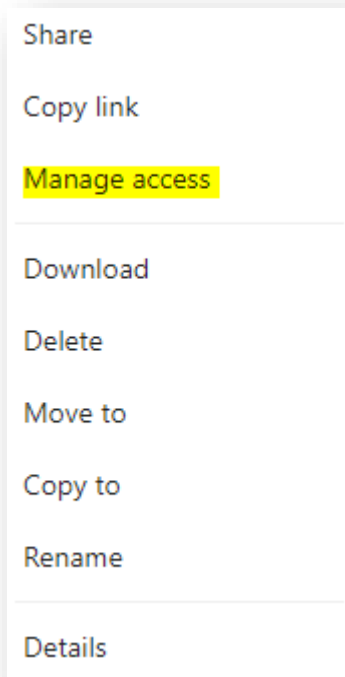
A	B	C	D	E	F	G	H	R	S	T	U
fy	fund_cd	fund_nm	rscat_cd	rscat_nm	rsrc_cd	rsrc_nm	dept_cd	Final Balance	Final Comments	Final Preparer Name	Final Approver Name
023	0010	GENERAL FUND	02	ASSESSMENTS	4801	ASSESSMENT-DISTRICT	CTR				

# DIRECTIONS to Share File

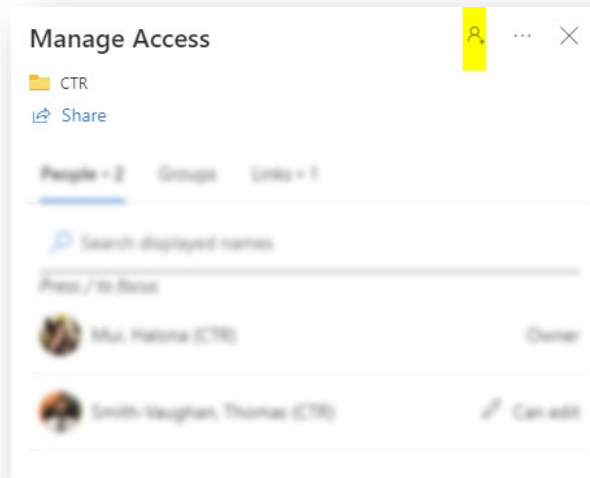
Step 1: Please right-click next to your department folder:



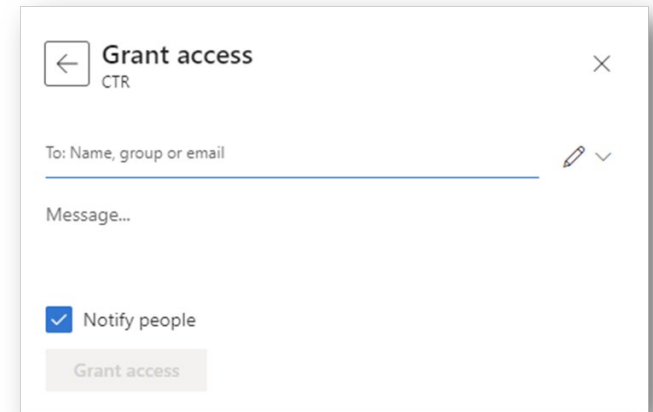
Step 2: Select “Manage access” from the pull-down menu.



Step 3: Click on the  icon



Step 4: Enter email address and click “Grant access.”



Questions about this Job Aid? contact the CTR Solution Desk at 617-973-2468 or [comptroller.info@mass.gov](mailto:comptroller.info@mass.gov).