



WILLIAM McNAMARA
COMPTROLLER

Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
(617) 727-5000
MACOMPTROLLER.ORG



MEMORANDUM

TO: Chief Fiscal Officers
FROM: Kristin Lacroix, Chief Accounting Officer/Assistant Comptroller
Date: July 20, 2026
RE: Fiscal Year 2026 Statutory Receivable Instructions

Office of the Comptroller Fiscal Year Memo FY#2026-25

Executive Summary

The purpose of this memo is to provide instructions for reporting Fiscal Year 2026 statutory receivables. A statutory receivable is defined as a receivable that meets the following three conditions:

- receivable is due from a governmental entity
- receivable is related to goods or services provided on or before June 30
- receivable is collected between July 1 and August 31

All departments must review their revenue sources for potential Fiscal Year 2026 statutory receivables and report any such receivables.

Accurate reporting of receivables by departments is essential. Statutory receivables are a component of the balance sheet in the Commonwealth's annual Statutory Basis Financial Report. Failure to report receivables or to report them correctly could result in inaccurate financial reports.

Preliminary Estimate – Due July 31, 2026

Final Report – Due August 28, 2026

Workiva

All Chief Fiscal Officers (CFO) are asked to report their Fiscal Year 2026 receivables via Workiva at this link [FY26 Stat AR](#). Your spreadsheet will be available after July 22. Departments are asked to sign off on each line of statutory receivable for each fund/sub fund/revenue source/unit provided on your department's spreadsheet. If a fund/sub fund/revenue source/unit is not listed but should

Comptroller Memo FY#2026-25 Fiscal Year 2026 Statutory Receivable Instructions
July 20, 2026

be reported, please email StatutoryAR@mass.gov. All CFOs and GAAP Liaisons should have access to [FY26 Stat AR](#). If other department personnel need access to transmit the preliminary estimates and final balances, please email StatutoryAR@mass.gov.

Instructions for completing the statutory AR exercise are found in Attachment 1 or at this link [Job Aid: Statutory AR](#). CTR is also offering weekly Ask the Expert sessions for targeted assistance. Sessions are scheduled for Wednesdays at 10:30AM starting July 22 through August 26. To sign up for a session please register via LCM here: [StatAR Ask the Expert](#)

[Preliminary Estimate – Due July 31, 2026](#)

The Preliminary Estimate for Statutory Receivables should include actual revenues related to Fiscal Year 2026 activity received from July 1 to date, plus any anticipated revenues related to Fiscal Year 2026 activity through August 31.

[Final Report – Due August 28, 2026](#)

The Final Report for Statutory Receivables should include actual revenues related to Fiscal Year 2026 activity received from July 1 through August 28.

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 email StatutoryAR@mass.gov.

Attachment: FY26 Statutory Accounts Receivable Instructions

Cc: Mosaic Liaisons
Payroll Directors
Security Officers
Internal Distribution



CLOSE/OPEN: STATUTORY ACCOUNTS RECEIVABLE

Published 6/9/2026

Last Update 7/20/2026

Overview

Guidance to departments on reporting receivables due from a governmental body that are related to goods and services provided on or before June 30th and where the revenue is received by the Commonwealth between July 1st and August 31st.

This job aid provides details on how to:

- Enter Preliminary Statutory Accounts Receivable in Workiva
- Enter Final Statutory Accounts Receivable in Workiva

Before You Begin

The preliminary estimate is due on July 31st and the final report is due on August 28th. For assistance with the Statutory Receivable process please email StatutoryAR@mass.gov

Warning: You are responsible for all actions under your Mosaic User ID as well as compliance with all CTR published content for this transaction and your department's internal controls. For additional requirements including documenting Department Head Signature Authorization (DHSA), see [Enterprise System User Compliance Responsibilities](#).

Directions Preliminary (to be completed by July 31, 2026)

1. Open Link to [Workiva FY26 Stat AR](#)

Note: If you have never logged into Workiva, you will need to click on "Forgot password?" to create a password

workiva

Welcome!

margaret.peatridge@mass.gov

.....

Sign In

or

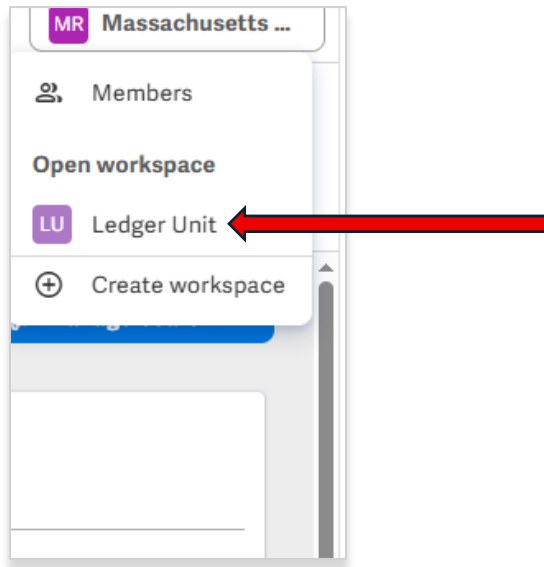
Sign in with Single Sign-On

English (US) ▼

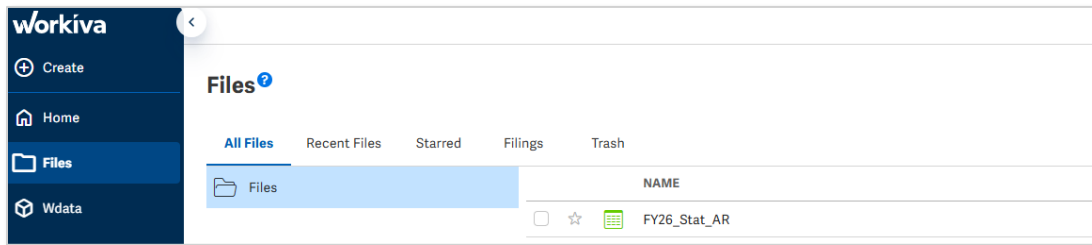
Forgot password?

Change user

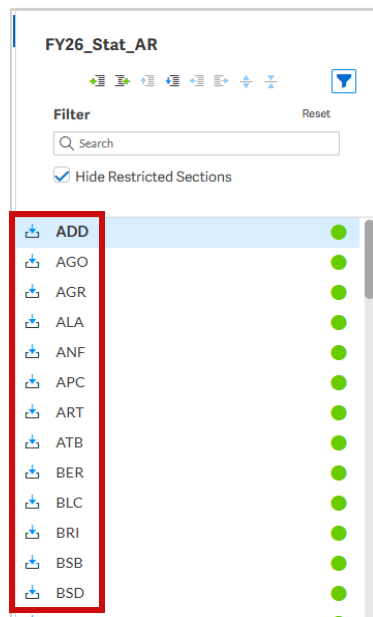
2. Select the **Ledger Unit Workspace** located in the upper right-hand corner.



3. Navigate to the **FY26_Stat_AR** spreadsheet.



4. Select the **Agency** on the left side navigation (only agencies you have access to will be visible)





- Preliminary Balance (Column O)
- Government Entity Sending Balance (Column P)
- Preliminary Comments (Column Q)
- Preliminary Preparer Name (Column R)
- Preliminary Approver Name (Column S)

- Please enter information on all lines on the spreadsheet. **No empty fields.**



1. Open Link to Workiva FY26 Stat AR
2. Select the Ledger Unit Workspace.
3. Navigate to the FY26_Stat_AR spreadsheet
4. Select the Agency on the left side navigation (only agencies you have access to will be visible)
5. Enter information:
 - Final Balance (Column T)
 - Government Entity Sending Balance (Column U)
 - Final Comments (Column V)
 - Final Preparer Name (Column W)
 - Final Approver Name (Column X)

[illegible]

- Final Comments Section (V): 2 questions to be answered regarding final numbers.**

- Important:** Department Approvers are responsible for ensuring this transaction has been approved by a DHS authorized signatory prior to submission to final. See [Enterprise System User Compliance Responsibilities](#) and the CTR [Department Head Signature Authorization in Mosaic Policy](#)

For Additional Questions contact [CTR Solution Desk](#).