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TO: Chief Fiscal Officers

FROM: William McNamara, Comptroller

Date: July 19, 2021

RE: Fiscal Year 2021 Statutory Receivable Instructions

Comptroller Memo FY#2021-27

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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<sup>th</sup> and where the revenue is received by the Commonwealth between July 1<sup>st</sup> and August 31<sup>st</sup>. The preliminary estimate is due on August 2nd and the final report is due on September 3<sup>rd</sup>.

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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<sup>th</sup> and collected between July 1<sup>st</sup> and August 31<sup>st</sup>. The funds included in this exercise are listed on Attachment 1. Please note: CTR will centrally compile and report the statutory receivable amounts for all federal grant awards (Funds 0100 and 0142).

### Financial Reporting Web Site

All CFOs are asked to review their Fiscal Year 2021 receivables via the Financial Reporting web site accessed via PartnerNet. The web site is live as of today. Departments will be asked to confirm whether or not a statutory receivable should be reported for each unit/fund/revenue source code. Instructions are attached. All CFOs and GAAP Liaisons should have access to the Financial Reporting web site. CFOs can designate other department personnel to transmit the preliminary estimates and financial reports on PartnerNet. CFO designated users will need system access. Department Security Officers can request access for additional users by submitting a [PartnerNet Security request form](#).

If you have any questions concerning the web site and or if you make a data entry mistake, please contact Ivy Chen at 617-973-2542.

**Preliminary Estimate – Due August 2, 2021**

The *Preliminary Estimate* for Statutory Receivables should include actual revenues related to Fiscal Year 2021 activity received from July 1<sup>st</sup> to date, plus any anticipated revenues related to Fiscal Year 2021 activity through August 31<sup>st</sup>.

**Final Report – Due September 3, 2021**

The *Final Report* for Statutory Receivables should include actual revenues related to Fiscal Year 2021 activity received from July 1<sup>st</sup> through August 31<sup>st</sup>.

We recognize there are many tasks competing for your attention during this period. However, we ask you to assign this a high priority, as it is the basis for required statewide reporting. We believe that this web site will make it easier for you to report your department's statutory receivables in a timely manner. Thank you for your attention to this request. Extensions to the submittal deadlines will only be granted under extenuating circumstances, since a delay holds up several downstream tasks. If you have any questions about this requirement or this memo, please contact Ivy Chen at 617-973-2542.

**Please note:** We anticipate the weekly automatic balance forward will be suspended on September 4<sup>th</sup> in order to properly record and analyze the Fiscal Year 2021 statutory receivables.

Enc. Attachment 1 – List of Funds included in Statutory Receivable Exercise

Cc: MMARS Liaisons  
General Counsels  
Payroll Directors  
Security Officers  
Internal Distribution

Statutory Accounts Receivable Fund List  
FY2021

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Funds	Name
0010	General Fund - Include 3(8)(c) Revenue
0039	Health Insurance Portability & Accountability Act Fund
0086	Health Information Technology 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
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
T100	Federal Expendable Trust Fund
ZFFP	Capital FFP Retained Fund