



The Commonwealth of Massachusetts
Office of the Comptroller
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Boston, Massachusetts 02108

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COMPTROLLER

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October 15, 2013

Honorable Brian S. Dempsey, Chair
House Committee on Ways and Means
State House – Room 243
Boston, MA 02133

Dear Representative Dempsey:

As required by 1599-2040 of Section 2B Chapter 139 of the Acts of 2012 as well as Section 2B Chapter 38 of the Acts of 2013, the Office of the Comptroller is submitting these reports on Prior Year Deficiencies, to the House and Senate Committees on Ways and Means.

The attached Paid Prior Year Deficiency Reports contain information regarding payment of prior year deficiencies through chargebacks to FY2013 and FY2014 funds.

In FY2013 a total of \$2,394,528 was spent in prior year deficiencies for 30 departments. Of that, \$1,743,651 was incurred in accounts that had sufficient funds and \$650,876 was from accounts that had insufficient funds.

Through the first quarter of FY2014, a total of \$109,385 was spent in prior year deficiencies for 4 departments. All of which was incurred from accounts that had sufficient funds.

Please let me know if you have any questions or need anything further.

Sincerely,

Martin J. Benison
Comptroller

MJB/sp

Enc.
FY13 Final
Report FY14 Q1

cc: Stephen M. Brewer, Chair, Senate Committee on Ways and Means
Glen Shor, Secretary, Executive Office for Administration and Finance
Doug Howgate, Budget Director, Senate Ways and Means Committee
Samuel Goldhar, Budget Director, House Ways and Means Committee
Emme Shultz, Budget Director, Administration and Finance

Paid Prior Year Deficiency Report Through the First Quarter of Fiscal Year 2014

04-Oct-13

DEPT REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
DYS	42000100					
LI	GAX	DYS 9000	INTF2014PYDDYS030001	GXM CTR 9905	INTF2014PYDDYS030001	R21 \$10.00 M03
					Total for Appropriation 42000100	\$10.00
	42000300					
LI	PRC	DYS 3260	INTF2014PYDDYS030002	GXM CTR 9905	INTF2014PYDDYS030002	F01 \$152.95 M03
LI	PRC	DYS 3260	INTF2014PYDDYS030003	GXM CTR 9905	INTF2014PYDDYS030003	F01 \$106.65 M03
					Total for Appropriation 42000300	\$259.60
				Total DYS		\$269.60

DEPT	REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
POL		81001001					
	LI		GAX POL 3900 INTF2014PYDPOL021001	GXM CTR 9905 INTF2014PYDPOL021001	D17	\$579.81	M03
	LI		GAX POL 3900 INTF2014PYDPOL021002	GXM CTR 9905 INTF2014PYDPOL021002	D17	\$65.91	M03
	LI		GAX POL 3900 INTF2014PYDPOL021003	GXM CTR 9905 INTF2014PYDPOL021003	D17	\$1,307.12	M03
	LI		GAX POL 3900 INTF2014PYDPOL021004	GXM CTR 9905 INTF2014PYDPOL021004	D17	\$858.00	M03
	LI		GAX POL 3900 INTF2014PYDPOL021005	GXM CTR 9905 INTF2014PYDPOL021005	D17	\$87.78	M03
	LI		GAX POL 3900 INTF2014PYDPOL021006	GXM CTR 9905 INTF2014PYDPOL021006	D17	\$89.38	M03
	LI		GAX POL 3900 INTF2014PYDPOL021007	GXM CTR 9905 INTF2014PYDPOL021007	D17	\$67.81	M03
	LI		GAX POL 3900 INTF2014PYDPOL021008	GXM CTR 9905 INTF2014PYDPOL021008	D17	\$67.81	M03
	LI		GAX POL 3900 INTF2014PYDPOL021009	GXM CTR 9905 INTF2014PYDPOL021009	D17	\$67.81	M03
	LI		GAX POL 3900 INTF2014PYDPOL021010	GXM CTR 9905 INTF2014PYDPOL021010	D17	\$65.91	M03
	LI		GAX POL 3900 INTF2014PYDPOL021011	GXM CTR 9905 INTF2014PYDPOL021011	D17	\$116.13	M03
	LI		GAX POL 3900 INTF2014PYDPOL021012	GXM CTR 9905 INTF2014PYDPOL021012	D17	\$76.14	M03
	LI		GAX POL 3900 INTF2014PYDPOL021013	GXM CTR 9905 INTF2014PYDPOL021013	D17	\$65.91	M03
	LI		GAX POL 3900 INTF2014PYDPOL021014	GXM CTR 9905 INTF2014PYDPOL021014	D17	\$69.03	M03
	LI		GAX POL 3900 INTF2014PYDPOL021015	GXM CTR 9905 INTF2014PYDPOL021015	D17	\$93.81	M03
	LI		GAX POL 3900 INTF2014PYDPOL021016	GXM CTR 9905 INTF2014PYDPOL021016	D17	\$66.46	M03
	LI		GAX POL 3900 INTF2014PYDPOL021017	GXM CTR 9905 INTF2014PYDPOL021017	D17	\$172.23	M03
	LI		GAX POL 3900 INTF2014PYDPOL021018	GXM CTR 9905 INTF2014PYDPOL021018	D17	\$172.23	M03
	LI		GAX POL 3900 INTF2014PYDPOL021019	GXM CTR 9905 INTF2014PYDPOL021019	D17	\$172.23	M03
	LI		GAX POL 3900 INTF2014PYDPOL021020	GXM CTR 9905 INTF2014PYDPOL021020	D17	\$172.23	M03
	LI		GAX POL 3900 INTF2014PYDPOL021021	GXM CTR 9905 INTF2014PYDPOL021021	D17	\$29.14	M03
	LI		GAX POL 3900 INTF2014PYDPOL021022	GXM CTR 9905 INTF2014PYDPOL021022	D17	\$65.91	M03

DEPT	REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
LI		GAX POL	3900 INTF2014PYDPOL021023	GXM CTR 9905 INTF2014PYDPOL021023	D17	\$168.23	M03
LI		GAX POL	3900 INTF2014PYDPOL021024	GXM CTR 9905 INTF2014PYDPOL021024	D17	\$578.30	M03
LI		GAX POL	3900 INTF2014PYDPOL021025	GXM CTR 9905 INTF2014PYDPOL021025	D17	\$729.57	M03
LI		GAX POL	3900 INTF2014PYDPOL021026	GXM CTR 9905 INTF2014PYDPOL021026	D17	\$67.65	M03
LI		GAX POL	3900 INTF2014PYDPOL021027	GXM CTR 9905 INTF2014PYDPOL021027	D17	\$103.16	M03
LI		GAX POL	3900 INTF2014PYDPOL021028	GXM CTR 9905 INTF2014PYDPOL021028	D17	\$56.87	M03
LI		GAX POL	3900 INTF2014PYDPOL021029	GXM CTR 9905 INTF2014PYDPOL021029	D17	\$12,949.60	M03
LI		GAX POL	3900 INTF2014PYDPOL021030	GXM CTR 9905 INTF2014PYDPOL021030	D17	\$3,237.40	M03
LI		GAX POL	3900 INTF2014PYDPOL021031	GXM CTR 9905 INTF2014PYDPOL021031	D17	\$27.43	M03
LI		GAX POL	3900 INTF2014PYDPOL021032	GXM CTR 9905 INTF2014PYDPOL021032	D17	\$25.49	M03
LI		GAX POL	3900 INTF2014PYDPOL021033	GXM CTR 9905 INTF2014PYDPOL021033	D17	\$27.43	M03
LI		GAX POL	3900 INTF2014PYDPOL021034	GXM CTR 9905 INTF2014PYDPOL021034	D17	\$27.43	M03
LI		GAX POL	3900 INTF2014PYDPOL021035	GXM CTR 9905 INTF2014PYDPOL021035	D17	\$52.24	M03
LI		GAX POL	3900 INTF2014PYDPOL021036	GXM CTR 9905 INTF2014PYDPOL021036	D17	\$89.42	M03
LI		GAX POL	3900 INTF2014PYDPOL021037	GXM CTR 9905 INTF2014PYDPOL021037	D17	\$50,410.53	M03
LI		GAX POL	3900 INTF2014PYDPOL021038	GXM CTR 9905 INTF2014PYDPOL021038	D17	\$696.94	M03
LI		GAX POL	3900 INTF2014PYDPOL021039	GXM CTR 9905 INTF2014PYDPOL021039	D17	\$65.91	M03
LI		GAX POL	3900 INTF2014PYDPOL021040	GXM CTR 9905 INTF2014PYDPOL021040	D17	\$11.03	M03
LI		GAX POL	3900 INTF2014PYDPOL021041	GXM CTR 9905 INTF2014PYDPOL021041	D17	\$59.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021042	GXM CTR 9905 INTF2014PYDPOL021042	D17	\$65.91	M03
LI		GAX POL	3900 INTF2014PYDPOL021043	GXM CTR 9905 INTF2014PYDPOL021043	D17	\$100.00	M03
LI		GAX POL	3900 INTF2014PYDPOL021044	GXM CTR 9905 INTF2014PYDPOL021044	D17	\$65.91	M03
LI		GAX POL	3900 INTF2014PYDPOL021045	GXM CTR 9905 INTF2014PYDPOL021045	D17	\$242.13	M03
LI		GAX POL	3900 INTF2014PYDPOL021046	GXM CTR 9905 INTF2014PYDPOL021046	D17	\$257.77	M03

DEPT	REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
LI		GAX POL	3900 INTF2014PYDPOL021047	GXM CTR 9905 INTF2014PYDPOL021047	D17	\$65.91	M03
LI		GAX POL	3900 INTF2014PYDPOL021048	GXM CTR 9905 INTF2014PYDPOL021048	D17	\$130.45	M03
LI		GAX POL	3900 INTF2014PYDPOL021049	GXM CTR 9905 INTF2014PYDPOL021049	D17	\$110.40	M03
LI		GAX POL	3900 INTF2014PYDPOL021050	GXM CTR 9905 INTF2014PYDPOL021050	D17	\$123.12	M03
LI		GAX POL	3900 INTF2014PYDPOL021051	GXM CTR 9905 INTF2014PYDPOL021051	D17	\$110.40	M03
LI		GAX POL	3900 INTF2014PYDPOL021052	GXM CTR 9905 INTF2014PYDPOL021052	D17	\$123.12	M03
LI		GAX POL	3900 INTF2014PYDPOL021053	GXM CTR 9905 INTF2014PYDPOL021053	D17	\$110.40	M03
LI		GAX POL	3900 INTF2014PYDPOL021054	GXM CTR 9905 INTF2014PYDPOL021054	D17	\$123.12	M03
LI		GAX POL	3900 INTF2014PYDPOL021055	GXM CTR 9905 INTF2014PYDPOL021055	D17	\$179.97	M03
LI		GAX POL	3900 INTF2014PYDPOL021056	GXM CTR 9905 INTF2014PYDPOL021056	D17	\$138.60	M03
LI		GAX POL	3900 INTF2014PYDPOL021057	GXM CTR 9905 INTF2014PYDPOL021057	D17	\$69.30	M03
LI		GAX POL	3900 INTF2014PYDPOL021058	GXM CTR 9905 INTF2014PYDPOL021058	D17	\$82.73	M03
LI		GAX POL	3900 INTF2014PYDPOL021059	GXM CTR 9905 INTF2014PYDPOL021059	D17	\$205.03	M03
LI		GAX POL	3900 INTF2014PYDPOL021060	GXM CTR 9905 INTF2014PYDPOL021060	D17	\$31.55	M03
LI		GAX POL	3900 INTF2014PYDPOL021061	GXM CTR 9905 INTF2014PYDPOL021061	D17	\$315.26	M03
LI		GAX POL	3900 INTF2014PYDPOL021062	GXM CTR 9905 INTF2014PYDPOL021062	D17	\$110.54	M03
LI		GAX POL	3900 INTF2014PYDPOL021063	GXM CTR 9905 INTF2014PYDPOL021063	D17	\$843.91	M03
LI		GAX POL	3900 INTF2014PYDPOL021064	GXM CTR 9905 INTF2014PYDPOL021064	D17	\$225.54	M03
LI		GAX POL	3900 INTF2014PYDPOL021066	GXM CTR 9905 INTF2014PYDPOL021066	D17	\$340.71	M03
LI		GAX POL	3900 INTF2014PYDPOL021067	GXM CTR 9905 INTF2014PYDPOL021067	D17	\$88.58	M03
LI		GAX POL	3900 INTF2014PYDPOL021068	GXM CTR 9905 INTF2014PYDPOL021068	D17	\$61.71	M03
LI		GAX POL	3900 INTF2014PYDPOL021069	GXM CTR 9905 INTF2014PYDPOL021069	D17	\$61.71	M03
LI		GAX POL	3900 INTF2014PYDPOL021070	GXM CTR 9905 INTF2014PYDPOL021070	D17	\$59.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021071	GXM CTR 9905 INTF2014PYDPOL021071	D17	\$61.71	M03

DEPT	REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
LI		GAX POL	3900 INTF2014PYDPOL021072	GXM CTR 9905 INTF2014PYDPOL021072	D17	\$59.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021073	GXM CTR 9905 INTF2014PYDPOL021073	D17	\$88.58	M03
LI		GAX POL	3900 INTF2014PYDPOL021074	GXM CTR 9905 INTF2014PYDPOL021074	D17	\$60.20	M03
LI		GAX POL	3900 INTF2014PYDPOL021075	GXM CTR 9905 INTF2014PYDPOL021075	D17	\$60.20	M03
LI		GAX POL	3900 INTF2014PYDPOL021076	GXM CTR 9905 INTF2014PYDPOL021076	D17	\$121.44	M03
LI		GAX POL	3900 INTF2014PYDPOL021077	GXM CTR 9905 INTF2014PYDPOL021077	D17	\$61.71	M03
LI		GAX POL	3900 INTF2014PYDPOL021078	GXM CTR 9905 INTF2014PYDPOL021078	D17	\$62.10	M03
LI		GAX POL	3900 INTF2014PYDPOL021079	GXM CTR 9905 INTF2014PYDPOL021079	D17	\$29.28	M03
LI		GAX POL	3900 INTF2014PYDPOL021080	GXM CTR 9905 INTF2014PYDPOL021080	D17	\$59.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021081	GXM CTR 9905 INTF2014PYDPOL021081	D17	\$62.10	M03
LI		GAX POL	3900 INTF2014PYDPOL021082	GXM CTR 9905 INTF2014PYDPOL021082	D17	\$60.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021083	GXM CTR 9905 INTF2014PYDPOL021083	D17	\$60.20	M03
LI		GAX POL	3900 INTF2014PYDPOL021084	GXM CTR 9905 INTF2014PYDPOL021084	D17	\$60.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021085	GXM CTR 9905 INTF2014PYDPOL021085	D17	\$60.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021086	GXM CTR 9905 INTF2014PYDPOL021086	D17	\$98.77	M03
LI		GAX POL	3900 INTF2014PYDPOL021087	GXM CTR 9905 INTF2014PYDPOL021087	D17	\$60.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021088	GXM CTR 9905 INTF2014PYDPOL021088	D17	\$60.59	M03
LI		GAX POL	3900 INTF2014PYDPOL021089	GXM CTR 9905 INTF2014PYDPOL021089	D17	\$62.10	M03
LI		GAX POL	3900 INTF2014PYDPOL021090	GXM CTR 9905 INTF2014PYDPOL021090	D17	\$88.58	M03
LI		GAX POL	3900 INTF2014PYDPOL021091	GXM CTR 9905 INTF2014PYDPOL021091	D17	\$94.65	M03
LI		GAX POL	3900 INTF2014PYDPOL021A65	GXM CTR 9905 INTF2014PYDPOL021A65	D17	\$424.00	M03
LI		POL	3900 PAYROLL	PRLNP CTR EMPL 020130921115187	A08	\$153.90	9/24/2013
LI		POL	3900 PAYROLL	PRLNP CTR EMPL 020130921115187	A07	\$1,584.00	9/24/2013
Total for Appropriation 81001001						\$81,952.03	

DEPT	REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
Total POL						\$81,952.03	

DEPT	REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE	
SDS		89108800						
LI		PRC SDS 1000	INTF2014PYDS020001	GXM CTR 9905	INTF2014PYDS020001	R21	\$301.08	M03
LI		PRC SDS 1000	INTF2014PYDS020002	GXM CTR 9905	INTF2014PYDS020002	R21	\$344.72	M03
LI		INP SDS 1000	INTF2014PYDS020003	GXM CTR 9905	INTF2014PYDS020003	MM	\$600.00	M03
					Total for Appropriation 89108800		\$1,245.80	
					Total SDS		\$1,245.80	

DEPT	REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
TRE		06999100					
LI		GAX TRE	1400 INTF2014PYDTRE030001	GXM CTR 9905 INTF2014PYDTRE030001	S11	\$4,987.48	M03
LI		GAX TRE	1400 INTF2014PYDTRE030002	GXM CTR 9905 INTF2014PYDTRE030002	S11	\$3,750.00	M03
LI		GAX TRE	1400 INTF2014PYDTRE030003	GXM CTR 9905 INTF2014PYDTRE030003	S11	\$8,660.00	M03
LI		GAX TRE	1400 INTF2014PYDTRE030004	GXM CTR 9905 INTF2014PYDTRE030004	S11	\$4,395.00	M03
LI		GAX TRE	1400 INTF2014PYDTRE030005	GXM CTR 9905 INTF2014PYDTRE030005	S11	\$4,125.00	M03
				Total for Appropriation 06999100		\$25,917.48	
				Total TRE		\$25,917.48	

DEPT	REASON CODE**	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CODE	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
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Grand Total:

\$109,384.91

*** Insufficient Funds**

** Reason Code	Reason	Short Description	# of Occurrences	# of Depts
BD	Billing dispute can take a lengthy time to settle. During the ongoing negotiation to resolve a dispute, the FY in which the payment should have been made would be closed.	Billing Dispute	0	0
LI	There are instances when vendor invoices are submitted after the close of the FY. There are several reasons, such as, the vendor invoice was never sent, sent late or lost in the mail or the department did not recognize or reconcile outstanding invoices before the close of the FY.	Late Invoice	104	4
UB	Unexpected bills are costs incurred by vendors on behalf of departments often to prevent business disruption. An example would be malfunction/break of heating/cooling systems. Incidents such as this would require immediate repair/replacement without proper review of funding source. When such incidents occur the department usually, either files a supplemental budget or will settle with a departmental PYD.	Unexpected Billing	0	0
MI	Misplaced/lost Invoices most often occurs with agencies that have regional offices. Vendors may ship their invoices to regional offices for review and authorization. Regional offices then send the invoices to central office for payment. In between the regional offices and the central office, bills could be lost or misplaced.	Misplaced/lost Invoice	0	0
AE	This type of error occurs when a department copies forward a PRC and the data entry person forgets to change the vendor code from the PRC and submits the PRC to final. In this instance the wrong vendor will be paid. Unless the department finds out before the end of the FY and pay the correct vendor, it would be required to process PYD.	Accounting Error	0	0
IF	There are specific instances where departments are required to provide services without the availability of sufficient funds. The vendor completes the task and submits an invoice. The department pursues legislative funding solution. For prior year invoices outstanding the PYD process may be used as well.	Insufficient Funds Encumbered	0	0
Totals:			104	4