



The Commonwealth of Massachusetts  
Office of the Comptroller  
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COMPTROLLER

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July 23, 2014

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 38 of the Acts of 2013, the Office of the Comptroller is submitting this report on Prior Year Deficiencies, to the House and Senate Committees on Ways and Means.

The attached Paid Prior Year Deficiency Report contains information regarding payment of prior year deficiencies through chargebacks to FY2014 funds.

Through the fourth quarter of FY2014, a total of \$2,175,616 was spent in prior year deficiencies for 34 departments. Of that, \$1,857,375 was incurred in accounts that had sufficient funds and \$318,241 was from accounts that had insufficient funds.

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

Sincerely,

Martin J. Benison  
Comptroller

MJB/sp

enc

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  
Ashley Groffenberger, Budget Director, House Ways and Means Committee  
Emme Schultz, Budget Director, Administration and Finance