



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
TELEPHONE (617) 727-5000
WWW.MASS.GOV/COMPTROLLER

THOMAS G. SHACK III, ESQ.
COMPTROLLER

January 31, 2017

Honorable Karen E. Spilka, Chair
Senate Committee on Ways and Means
State House – Room 212
Boston, MA 02133

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

Dear Chairwoman Spilka and Chairman Dempsey:

As required by 1599-2040 of Section 2B Chapter 46 of the Acts of 2015 as well as Section 2B Chapter 133 of the Acts of 2016, 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 FY2016 and FY2017 funds.

The FY2016 report attached details the accounts payable period payments of \$1,998.77. For FY2016 in total, \$12,748,290 was spent in prior year deficiencies for 41 departments. Of that, \$2,643,831 was incurred in accounts that had sufficient funds and \$10,104,459 was from accounts that had insufficient funds.

Through the second quarter of FY2017, details attached, a total of \$8,485,074.93 was spent in prior year deficiencies for 25 departments.

	Q1 FY2017	Q2 FY2017
Sufficient Funds Available	\$188,011	\$818,038
Insufficient Funds Available	<u>\$27,011</u>	<u>\$7,452,015</u>
	\$215,023	\$8,270,053

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

Sincerely,

Thomas G. Shack III, Esq.
Comptroller of the Commonwealth

TGS/sp
Enc. FY2016 Final
FY2017 Q1
FY2017 Q2

cc: Kristen Lepore, Secretary, Executive Office for Administration and Finance
Adriana Campos, Budget Director, Senate Ways and Means Committee
Justin Sterritt, Budget Director, House Ways and Means Committee
Catharine Hornby, Assistant Secretary for Budget, Administration and

Paid Prior Year Deficiency Report Through the First Quarter of Fiscal Year 2017

17-Oct-16

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
CPC	03211500					
		CPC 2000 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160903103587	BB	\$121.77	9/9/16
		CPC 2000 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160903117457	BB	\$27.60	9/9/16
		CPC 2000 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160903117457	BB	\$33.21	9/9/16
		CPC 2000 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160903103587	BB	\$155.10	9/9/16
		CPC 4000 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160903117457	BB	\$102.21	9/9/16
		CPC 2000 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160903103587	BB	\$101.21	9/9/16
		CPC 2000 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160903117457	BB	\$42.30	9/9/16
		CPC 4000 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160903103587	BB	\$374.79	9/9/16
			Total for Appropriation 03211500		\$958.19	
			Total CPC		\$958.19	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
DMR	59202000					
	PRC	DMR 0104	INTF2017PYDDMR030001	GXM CTR 9905	INTF2017PYDDMR030001	HH \$7,912.10 M03
				Total for Appropriation 59202000		\$7,912.10
				Total DMR		\$7,912.10

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE	
DSS							
	48000015						
	GAX DSS 0009	INTF2017PYDDSS010004	GXM CTR 9905	INTF2017PYDDSS010004	EE	\$15,989.72	M02
				Total for Appropriation 48000015		\$15,989.72	
	48000041						
	PRC DSS 0009	INTF2017PYDDSS020001	GXM CTR 9905	INTF2017PYDDSS020001	MM	\$119,012.90	M02
	PRC DSS 0009	INTF2017PYDDSS020002	GXM CTR 9905	INTF2017PYDDSS020002	MM	\$1,995.78	M02
	PRC DSS 0009	INTF2017PYDDSS020003	GXM CTR 9905	INTF2017PYDDSS020003	MM	\$144.73	M02
				Total for Appropriation 48000041		\$121,153.41	
	48000091						
	PRC DSS 0009	INTF2017PYDDSS010001	GXM CTR 9905	INTF2017PYDDSS010001	EE	\$2,152.43	M02
	PRC DSS 0009	INTF2017PYDDSS010002	GXM CTR 9905	INTF2017PYDDSS010002	EE	\$2,152.43	M02
	PRC DSS 0009	INTF2017PYDDSS010003	GXM CTR 9905	INTF2017PYDDSS010003	EE	\$2,143.45	M02
				Total for Appropriation 48000091		\$6,448.31	
				Total DSS		\$143,591.44	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
POL	81001001					
		POL 3900 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$2,169.89	8/26/16
		POL 3900 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$1,082.14	8/26/16
		POL 3900 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$1,176.74	8/26/16
		POL 3900 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$495.00	8/26/16
		POL 3900 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$343.64	8/26/16
GAX	POL 3900	INTF2017PYDPOL030001	GXM CTR 9905 INTF2017PYDPOL030001	DD	\$75.36	M03
GAX	POL 3900	INTF2017PYDPOL030002	GXM CTR 9905 INTF2017PYDPOL030002	DD	\$390.29	M03
GAX	POL 3900	INTF2017PYDPOL030003	GXM CTR 9905 INTF2017PYDPOL030003	DD	\$380.46	M03
GAX	POL 3900	INTF2017PYDPOL030004	GXM CTR 9905 INTF2017PYDPOL030004	DD	\$85.64	M03
GAX	POL 3900	INTF2017PYDPOL030005	GXM CTR 9905 INTF2017PYDPOL030005	DD	\$247.99	M03
GAX	POL 3900	INTF2017PYDPOL030006	GXM CTR 9905 INTF2017PYDPOL030006	DD	\$113.73	M03
GAX	POL 3900	INTF2017PYDPOL030007	GXM CTR 9905 INTF2017PYDPOL030007	DD	\$2,396.00	M03
GAX	POL 3900	INTF2017PYDPOL030008	GXM CTR 9905 INTF2017PYDPOL030008	DD	\$111.08	M03
GAX	POL 3900	INTF2017PYDPOL030009	GXM CTR 9905 INTF2017PYDPOL030009	DD	\$278.85	M03
GAX	POL 3900	INTF2017PYDPOL030010	GXM CTR 9905 INTF2017PYDPOL030010	DD	\$278.85	M03
GAX	POL 3900	INTF2017PYDPOL030011	GXM CTR 9905 INTF2017PYDPOL030011	DD	\$64.10	M03
GAX	POL 3900	INTF2017PYDPOL030012	GXM CTR 9905 INTF2017PYDPOL030012	DD	\$44.03	M03
GAX	POL 3900	INTF2017PYDPOL030013	GXM CTR 9905 INTF2017PYDPOL030013	DD	\$87.64	M03
GAX	POL 3900	INTF2017PYDPOL030014	GXM CTR 9905 INTF2017PYDPOL030014	DD	\$107.49	M03
GAX	POL 3900	INTF2017PYDPOL030015	GXM CTR 9905 INTF2017PYDPOL030015	DD	\$402.30	M03
GAX	POL 3900	INTF2017PYDPOL030016	GXM CTR 9905 INTF2017PYDPOL030016	DD	\$44.03	M03
GAX	POL 3900	INTF2017PYDPOL030017	GXM CTR 9905 INTF2017PYDPOL030017	DD	\$41.26	M03

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
GAX	POL	3900 INTF2017PYDPOL030018	GXM CTR 9905 INTF2017PYDPOL030018	DD	\$22.67	M03
GAX	POL	3900 INTF2017PYDPOL030019	GXM CTR 9905 INTF2017PYDPOL030019	DD	\$56.02	M03
GAX	POL	3900 INTF2017PYDPOL030020	GXM CTR 9905 INTF2017PYDPOL030020	DD	\$98.77	M03
GAX	POL	3900 INTF2017PYDPOL030021	GXM CTR 9905 INTF2017PYDPOL030021	DD	\$48.64	M03
GAX	POL	3900 INTF2017PYDPOL030022	GXM CTR 9905 INTF2017PYDPOL030022	DD	\$1,023.40	M03
GAX	POL	3900 INTF2017PYDPOL030023	GXM CTR 9905 INTF2017PYDPOL030023	DD	\$168.40	M03
GAX	POL	3900 INTF2017PYDPOL030024	GXM CTR 9905 INTF2017PYDPOL030024	DD	\$111.51	M03
GAX	POL	3900 INTF2017PYDPOL030025	GXM CTR 9905 INTF2017PYDPOL030025	DD	\$1,956.68	M03
GAX	POL	3900 INTF2017PYDPOL030026	GXM CTR 9905 INTF2017PYDPOL030026	DD	\$280.20	M03
GAX	POL	3900 INTF2017PYDPOL030027	GXM CTR 9905 INTF2017PYDPOL030027	DD	\$129.91	M03
GAX	POL	3900 INTF2017PYDPOL030028	GXM CTR 9905 INTF2017PYDPOL030028	DD	\$628.88	M03
GAX	POL	3900 INTF2017PYDPOL030029	GXM CTR 9905 INTF2017PYDPOL030029	DD	\$134.94	M03
GAX	POL	3900 INTF2017PYDPOL030030	GXM CTR 9905 INTF2017PYDPOL030030	DD	\$36.00	M03
GAX	POL	3900 INTF2017PYDPOL030031	GXM CTR 9905 INTF2017PYDPOL030031	DD	\$49.39	M03
GAX	POL	3900 INTF2017PYDPOL030032	GXM CTR 9905 INTF2017PYDPOL030032	DD	\$453.11	M03
PRC	POL	3900 INTF2017PYDPOL030033	GXM CTR 9905 INTF2017PYDPOL030033	JJ	\$136.80	M03
PRC	POL	3900 INTF2017PYDPOL030034	GXM CTR 9905 INTF2017PYDPOL030034	LL	\$20.00	M03
PRC	POL	3900 INTF2017PYDPOL030035	GXM CTR 9905 INTF2017PYDPOL030035	LL	\$113.50	M03
PRC	POL	3900 INTF2017PYDPOL030036	GXM CTR 9905 INTF2017PYDPOL030036	EE	\$132.15	M03
PRC	POL	3900 INTF2017PYDPOL030037	GXM CTR 9905 INTF2017PYDPOL030037	LL	\$159.92	M03
PRC	POL	3900 INTF2017PYDPOL030040	GXM CTR 9905 INTF2017PYDPOL030040	NN	\$745.00	M03
PRC	POL	3900 INTF2017PYDPOL030041	GXM CTR 9905 INTF2017PYDPOL030041	JJ	\$911.82	M03
PRC	POL	3900 INTF2017PYDPOL030042	GXM CTR 9905 INTF2017PYDPOL030042	JJ	\$191.00	M03
PRC	POL	3900 INTF2017PYDPOL030043	GXM CTR 9905 INTF2017PYDPOL030043	JJ	\$417.00	M03

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
PRC	POL	3900 INTF2017PYDPOL030044	GXM CTR 9905 INTF2017PYDPOL030044	JJ	\$198.34	M03
	POL	3900 PAYROLL	PRLN CTR 9905 EMPL 020160820114587	AA	\$761.77	8/26/16
	POL	3900 PAYROLL	PRLN CTR 9905 EMPL 020160820114587	AA	\$761.77	8/26/16
	POL	3900 PAYROLL	PRLN CTR 9905 EMPL 020160820114587	AA	\$71.72	8/26/16
	POL	3900 PAYROLL	PRLN CTR 9905 EMPL 020160820114587	AA	\$3,450.00	8/26/16
	POL	3900 PAYROLL	PRLN CTR 9905 EMPL 020160820114587	AA	\$45.00	8/26/16
	POL	3900 PAYROLL	PRLN CTR 9905 EMPL 020160820114587	AA	\$960.00	8/26/16
	POL	PAYROLL TAX	CA CTR 9905 PYTX091016000007028	AA	\$1.94	9/12/16
	POL	PAYROLL TAX	CA CTR 9905 PYTX091016000007022	AA	\$73.21	9/12/16
	POL	PAYROLL TAX	CA CTR 9905 PYTX091016000007001	AA	\$25.29	9/12/16
Total for Appropriation 81001001					\$24,791.26	
81001004						
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$171.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$86.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$256.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$62.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$62.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$256.00	8/26/16
	POL	2510 EMPLOYEE REIMB	PRLN CTR 9905 EMPL 020160820114587	BB	\$49.00	8/26/16
PRC	POL	2510 INTF2017PYDPOL030038	GXM CTR 9905 INTF2017PYDPOL030038	KK	\$67.80	M03
PRC	POL	2510 INTF2017PYDPOL030039	GXM CTR 9905 INTF2017PYDPOL030039	KK	\$62.97	M03
Total for Appropriation 81001004					\$1,660.77	
Total POL					\$26,452.03	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
SDE	89100619					
		SDE 1000 PAYROLL INSUF FUNDS	PRLIFCTR 9903 0614160000000000830	AA	\$27,011.33	9/11/16
				Total for Appropriation 89100619	\$27,011.33	
				Total SDE	\$27,011.33	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
------	--------	-------------	------------	--------------	--------	--------------------------------

Grand Total:

\$215,022.52

*** 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	100	5
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	1	1
Totals:			101	6