



WILLIAM McNAMARA
COMPTROLLER

Commonwealth of Massachusetts

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October 29, 2020

Honorable Michael J. Rodrigues, Chair
Senate Committee on Ways and Means
State House – Room 212
Boston, MA 02133

Honorable Aaron Michlewitz, Chair
House Committee on Ways and Means
State House – Room 243
Boston, MA 02133

RE: Prior Year Deficiency Report—FY2020 Accounts Payable &
FY2021, Quarter 1

Dear Chairman Rodrigues and Chairman Michlewitz:

In accordance with Item 1599-2040 of Section 2B of Chapter 41 of the Acts of 2019, the Office of the Comptroller hereby submits the attached 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 FY2020 and FY2021 funds.

The FY2020 report details the accounts payable period payments of \$303,538.31.

For FY2020, \$3,003,571.85 was spent in prior year deficiencies for 36 departments. Of that, \$2,549,126.35 was incurred in accounts that had sufficient funds and \$454,445.50 was from accounts that had insufficient funds.

Through the first quarter of FY2021, as detailed in the attached report, a total of \$34,859.75 was spent in prior year deficiencies for three departments. Of that, \$33,237.25 was incurred in accounts that had sufficient funds and \$1,622.50 was from accounts that had insufficient funds.

Prior Year Deficiency Report

October 29, 2020

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Please let me know if you have any questions or need any further information regarding this account.

Sincerely,

William McNamara

Comptroller of the Commonwealth

WMcN/hl

Enc. Prior Year Deficiency Report—FY2020 Final
Prior Year Deficiency Report—FY2021, Quarter 1

cc: Michael Heffernan, Secretary, Executive Office for Administration and Finance
Christopher Marino, Budget Director, Senate Ways and Means Committee
David Bunker, Budget Director, House Ways and Means Committee
Catharine Hornby, Undersecretary, Executive Office for Administration and Finance
Jeffrey Shapiro, Esq., First Deputy Comptroller, Office of the Comptroller
Kevin McHugh, Assistant Comptroller, Office of the Comptroller
Amy Nable, Assistant Comptroller, Office of the Comptroller

Paid Prior Year Deficiency Report Through the First Quarter of Fiscal Year 2021

16-Oct-20

DEPT	APPROP	DEPT DOC ID	CTR DOC ID				OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE	
DMR										
59202010										
	PRC	DMR 3700	INTF2021PYDDMR010001	GXM	CTR	9905	INTF2021PYDDMR010001	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010002	GXM	CTR	9905	INTF2021PYDDMR010002	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010003	GXM	CTR	9905	INTF2021PYDDMR010003	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010004	GXM	CTR	9905	INTF2021PYDDMR010004	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010005	GXM	CTR	9905	INTF2021PYDDMR010005	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010006	GXM	CTR	9905	INTF2021PYDDMR010006	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010007	GXM	CTR	9905	INTF2021PYDDMR010007	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010008	GXM	CTR	9905	INTF2021PYDDMR010008	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010009	GXM	CTR	9905	INTF2021PYDDMR010009	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010010	GXM	CTR	9905	INTF2021PYDDMR010010	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010011	GXM	CTR	9905	INTF2021PYDDMR010011	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR010012	GXM	CTR	9905	INTF2021PYDDMR010012	GG	\$2,331.00	M01
	PRC	DMR 3700	INTF2021PYDDMR01A001	GXM	CTR	9905	INTF2021PYDDMR01A001	FF	\$220.45	M02
							Total for Appropriation	59202010	\$28,192.45	
59301000										
	PRC	DMR 3973	INTF2021PYDDMR01A002	GXM	CTR	9905	INTF2021PYDDMR01A002	FF	\$286.63	M02
							Total for Appropriation	59301000	\$286.63	
							Total DMR		\$28,479.08	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
DOC						
	89000001					
		DOC 1000 PAYROLL	PRLNP CTR 9905 EMPL 020200926127648	AA	\$500.00	9/30/2020
		DOC 1000 PAYROLL	PRLNP CTR 9905 EMPL 020200926127648	AA	\$500.00	9/30/2020
		DOC 1000 PAYROLL	PRLNP CTR 9905 EMPL 020200926127648	AA	\$500.00	9/30/2020
		DOC 1000 PAYROLL	PRLNP CTR 9905 EMPL 020200926127648	AA	\$500.00	9/30/2020
		DOC 1000 PAYROLL	PRLNP CTR 9905 EMPL 020200926127648	AA	\$500.00	9/30/2020
			Total for Appropriation	89000001	\$2,500.00	
	89000021					
		PRC DOC 7015 INTF2021PYDDOC010001	GXM CTR 9905 INTF2021PYDDOC010001	NN	\$1,260.00	M02
		PRC DOC 7015 INTF2021PYDDOC010002	GXM CTR 9905 INTF2021PYDDOC010002	NN	\$168.00	M02
		PRC DOC 7015 INTF2021PYDDOC010003	GXM CTR 9905 INTF2021PYDDOC010003	JJ	\$500.00	M02
		PRC DOC 7001 INTF2021PYDDOC010004	GXM CTR 9905 INTF2021PYDDOC010004	LL	\$234.58	M02
		PRC DOC 7061 INTF2021PYDDOC010005	GXM CTR 9905 INTF2021PYDDOC010005	UU	\$4.83	M02
		PRC DOC 7061 INTF2021PYDDOC010006	GXM CTR 9905 INTF2021PYDDOC010006	UU	\$6.14	M02
		PRC DOC 7061 INTF2021PYDDOC010007	GXM CTR 9905 INTF2021PYDDOC010007	UU	\$6.54	M02
		PRC DOC 7061 INTF2021PYDDOC010008	GXM CTR 9905 INTF2021PYDDOC010008	UU	\$6.86	M02
		PRC DOC 7061 INTF2021PYDDOC010009	GXM CTR 9905 INTF2021PYDDOC010009	UU	\$8.61	M02
		PRC DOC 7061 INTF2021PYDDOC010010	GXM CTR 9905 INTF2021PYDDOC010010	UU	\$7.28	M02
		PRC DOC 7061 INTF2021PYDDOC010011	GXM CTR 9905 INTF2021PYDDOC010011	UU	\$10.79	M02
		PRC DOC 7061 INTF2021PYDDOC010012	GXM CTR 9905 INTF2021PYDDOC010012	UU	\$8.83	M02
		PRC DOC 7061 INTF2021PYDDOC010013	GXM CTR 9905 INTF2021PYDDOC010013	UU	\$15.00	M02
		PRC DOC 7061 INTF2021PYDDOC010014	GXM CTR 9905 INTF2021PYDDOC010014	UU	\$20.71	M02
			Total for Appropriation	89000021	\$2,258.17	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
				Total DOC	\$4,758.17	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID		OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
SDS	89108800						
	GAX SDS 1000	INTF2021PYDS	SDS020001	GXM CTR 9305	INTF2021PYDS	SDS020001	* EE \$70.00 M03
	PRC SDS 1000	INTF2021PYDS	SDS020002	GXM CTR 9305	INTF2021PYDS	SDS020002	* KK \$1,552.50 M03
					Total for Appropriation	89108800	\$1,622.50
					Total SDS		\$1,622.50

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
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Grand Total:

\$34,859.75

*** Insufficient Funds**

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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	35	3
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:			35	3