



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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WILLIAM MCNAMARA  
COMPTROLLER

October 21, 2022

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

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

RE: Prior Year Deficiency Report—FY2023, Quarter 1

Dear Chair Rodrigues and Chair Michlewitz:


In accordance with Item 1599-2040 of Section 2B of Chapter 126 of the Acts of 2022, the Office of the Comptroller hereby submits the attached report on prior year deficiencies to the Senate and House Committees on Ways and Means.

The attached Paid Prior Year Deficiency Report contains information regarding payment of prior year deficiencies through chargebacks to Fiscal Year 2023 funds.

Through the first quarter of Fiscal Year 2023, as detailed in the attached report, a total of \$263,339.97 was spent in prior year deficiencies for 11 departments. Of that amount, \$258,927.60 was incurred in accounts that had sufficient funds (the department reverted funds to the General Fund at the end of Fiscal 2022) and \$4,412.37 was from accounts that had insufficient funds (the department did not revert funds to the General Fund at the end of Fiscal 2022). Whether there were sufficient or insufficient funds, the funding for prior year deficiencies is recouped from each department's current year appropriation.

If we can provide any additional information or respond to any questions, please let me know.

Sincerely,

  
William McNamara (Oct 21, 2022 14:35 EDT)

William McNamara  
Comptroller of the Commonwealth

WMcN/hl

Enc. Prior Year Deficiency Report— FY2023, Quarter 1

cc: Michael Heffernan, Secretary, Executive Office for Administration and Finance  
Catharine Hornby, Undersecretary, Executive Office for Administration and Finance  
Christopher Marino, Budget Director, Senate Ways and Means Committee  
Katherine O'Reilly, Budget Director, House Ways and Means Committee  
Tryntje Bumgardner, Assistant Comptroller, Office of the Comptroller  
Amy Nable, Assistant Comptroller, Office of the Comptroller  
Jess Cogswell, Statewide Payments Manager, Office of the Comptroller

**Paid Prior Year Deficiency Report Through the First Quarter of Fiscal Year 2023**

11-Oct-22

DEPT	APPROP	DEPT DOC ID	CTR DOC ID			OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
DCR	28000700							
	GAX DCR 8100	INTF2023PYDDCR030001	GXM	CTR	9905 INTF2023PYDDCR030001	EE	\$1,931.00	M03
					<b>Total for Appropriation</b>	<b>28000700</b>	<b>\$1,931.00</b>	
					<b>Total DCR</b>		<b>\$1,931.00</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID			OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE	
DMR	59202010								
	GAX DMR 1700	INTF2023PYDDMR020001	GXM	CTR	9905	INTF2023PYDDMR020001	FF	\$220.45	M03
						<b>Total for Appropriation</b>	<b>59202010</b>	<b>\$220.45</b>	
						<b>Total DMR</b>		<b>\$220.45</b>	

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 020220924112507	AA	\$3,526.75	9/28/2022
			<b>Total for Appropriation</b>	<b>89000001</b>	<b>\$3,526.75</b>	
			<b>Total DOC</b>		<b>\$3,526.75</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
DPH	45100100					
		DPH 3030 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020220924112507	BB	\$298.14	9/28/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$375.02	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$683.69	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$620.89	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$469.60	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$434.30	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$425.23	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$2,063.38	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$382.07	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$367.49	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$346.72	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$233.54	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$223.17	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$385.14	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$784.49	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$583.80	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$970.34	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,016.36	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,092.17	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,372.77	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,386.46	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,408.12	9/14/2022

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,417.46	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,421.27	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,430.06	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,455.51	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$2,140.77	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$2,767.10	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$695.38	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$163.15	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$134.84	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$145.14	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$152.70	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$666.69	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$161.31	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,587.49	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$171.42	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$250.77	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$288.27	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$302.39	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$319.91	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$554.46	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$159.94	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$350.84	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$1,105.71	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$794.42	9/14/2022

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$686.85	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$685.31	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$654.61	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$616.41	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$607.92	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$475.27	9/14/2022
		DPH 1100 PAYROLL	PRLNP CTR 9905 EMPL 020220910127978	AA	\$543.09	9/14/2022
			<b>Total for Appropriation</b>	<b>45100100</b>	<b>\$38,829.35</b>	
<b>45900915</b>						
		DPH 8000 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020220924112507	BB	\$76.00	9/28/2022
			<b>Total for Appropriation</b>	<b>45900915</b>	<b>\$76.00</b>	
			<b>Total DPH</b>		<b>\$38,905.35</b>	



DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
<b>DSS</b>						
<b>48000015</b>						
	DSS	0993	EMPLOYEE REIMB	PRLNP CTR 9905	EMPL 020220910127978	BB \$1,240.93 9/14/2022
	DSS	0993	EMPLOYEE REIMB	PRLNP CTR 9905	EMPL 020220910127978	BB \$692.69 9/14/2022
<b>Total for Appropriation</b>					<b>48000015</b>	<b>\$1,933.62</b>
<b>48000038</b>						
	PRC	DSS 0009	INTF2023PYDDSS020001	GXM CTR 9905	INTF2023PYDDSS020001	MM \$9,241.18 M03
	PRC	DSS 0009	INTF2023PYDDSS020002	GXM CTR 9905	INTF2023PYDDSS020002	MM \$13,182.83 M03
	PRC	DSS 0009	INTF2023PYDDSS020003	GXM CTR 9905	INTF2023PYDDSS020003	MM \$8,979.26 M03
	PRC	DSS 0009	INTF2023PYDDSS020004	GXM CTR 9905	INTF2023PYDDSS020004	MM \$12,018.67 M03
<b>Total for Appropriation</b>					<b>48000038</b>	<b>\$43,421.94</b>
<b>Total DSS</b>						<b>\$45,355.56</b>

DEPT	APPROP	DEPT DOC ID	CTR DOC ID			OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
EHS	40001700							
	PRC EHS 1125	INTF2023PYDEHS030001	GXM	CTR	9905 INTF2023PYDEHS030001	UU	\$52,200.46	M03
	PRC EHS 1125	INTF2023PYDEHS030002	GXM	CTR	9905 INTF2023PYDEHS030002	UU	\$74,800.94	M03
					<b>Total for Appropriation 40001700</b>		<b>\$127,001.40</b>	
					<b>Total EHS</b>		<b>\$127,001.40</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
HLY	41900100					
		HLY 1000 PAYROLL	PRLNP CTR 9905 EMPL 020220924112507	AA	\$157.50	9/28/2022
		HLY 1000 PAYROLL	PRLNP CTR 9905 EMPL 020220924112507	AA	\$1,360.00	9/28/2022
			<b>Total for Appropriation</b>	<b>41900100</b>	<b>\$1,517.50</b>	
			<b>Total HLY</b>		<b>\$1,517.50</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
PAR	89500001					
		PAR 1000 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020220910127978	BB	\$113.26	9/14/2022
		PAR 1000 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020220910127978	BB	\$25.74	9/14/2022
		PAR 1000 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020220910127978	BB	\$201.24	9/14/2022
PRC	PAR 5000	INTF2023PYDPAR020001	GXM CTR 9905 INTF2023PYDPAR020001	JJ	\$2,544.26	M03
PRC	PAR 5000	INTF2023PYDPAR020002	GXM CTR 9905 INTF2023PYDPAR020002	JJ	\$620.14	M03
PRC	PAR 5000	INTF2023PYDPAR020003	GXM CTR 9905 INTF2023PYDPAR020003	JJ	\$620.13	M03
PRC	PAR 5000	INTF2023PYDPAR020004	GXM CTR 9905 INTF2023PYDPAR020004	JJ	\$408.47	M03
GAX	PAR 5000	INTF2023PYDPAR020005	GXM CTR 9905 INTF2023PYDPAR020005	GG	\$2,853.24	M03
PRC	PAR 5000	INTF2023PYDPAR020006	GXM CTR 9905 INTF2023PYDPAR020006	FF	\$102.00	M03
PRC	PAR 5000	INTF2023PYDPAR030001	GXM CTR 9905 INTF2023PYDPAR030001	MM	\$1,532.25	M03
			<b>Total for Appropriation</b>	<b>89500001</b>	<b>\$9,020.73</b>	
				<b>Total PAR</b>	<b>\$9,020.73</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID		OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE			
<b>SDA</b>										
<b>89107110</b>										
INP	SDA	1000	INTF2023PYDSDA030001	GXM	CTR	9905	INTF2023PYDSDA030001	UU	\$8,999.00	M03
INP	SDA	1000	INTF2023PYDSDA030002	GXM	CTR	9905	INTF2023PYDSDA030002	UU	\$1,000.00	M03
INP	SDA	1000	INTF2023PYDSDA030003	GXM	CTR	9905	INTF2023PYDSDA030003	UU	\$3,780.00	M03
GAX	SDA	1000	INTF2023PYDSDA030004	GXM	CTR	9905	INTF2023PYDSDA030004	EE	\$1,304.80	M03
GAX	SDA	1000	INTF2023PYDSDA030005	GXM	CTR	9905	INTF2023PYDSDA030005	EE	\$990.00	M03
INP	SDA	1000	INTF2023PYDSDA030006	GXM	CTR	9905	INTF2023PYDSDA030006	KK	\$3,400.06	M03
						<b>Total for Appropriation</b>	<b>89107110</b>		<b>\$19,473.86</b>	
						<b>Total SDA</b>			<b>\$19,473.86</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID			OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE		
SDE	89100619									
	GAX SDE	1095	INTF2023PYDSDE030001	GXM	CTR	9905	INTF2023PYDSDE030001	JJ	\$5,187.50	M03
	GAX SDE	1095	INTF2023PYDSDE030002	GXM	CTR	9905	INTF2023PYDSDE030002	JJ	\$5,187.50	M03
							<b>Total for Appropriation</b>	<b>89100619</b>	<b>\$10,375.00</b>	
							<b>Total SDE</b>		<b>\$10,375.00</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID		OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE	
SDH	89100102							
	GAX SDH 1000	INTF2023PYDSDH020001	GXM	CTR 9905	INTF2023PYDSDH020001	LL	\$1,600.00	M03
	GAX SDH 1000	INTF2023PYDSDH020002	GXM	CTR 9305	INTF2023PYDSDH020002	* LL	\$1,600.00	M03
	PRC SDH 1000	INTF2023PYDSDH020003	GXM	CTR 9305	INTF2023PYDSDH020003	* MM	\$2,812.37	M03
					<b>Total for Appropriation 89100102</b>		<b>\$6,012.37</b>	
					<b>Total SDH</b>		<b>\$6,012.37</b>	

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

\$263,339.97

**\* 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	88	11
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
		<b>Totals:</b>	<b>88</b>	<b>11</b>