



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA  
COMPTROLLER

October 20, 2023

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

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

RE: Prior Year Deficiency Report—FY2024, Quarter 1

Dear Chair Michlewitz and Chair Rodrigues:


In accordance with Item 1599-2040 of Section 2B of Chapter 28 of the Acts of 2023, the Office of the Comptroller hereby submits the attached Paid Prior Year Deficiency Report (the Report) on prior year deficiencies to the Senate and House Committees on Ways and Means.

The Report contains information regarding payment of prior year deficiencies through chargebacks to Fiscal Year 2024 funds.

Through the first quarter of Fiscal Year 2024, as detailed in the attached report, a total of \$91,986.31 was spent in prior year deficiencies for 7 departments and incurred in accounts that had sufficient funds (the department reverted funds to the General Fund at the end of Fiscal 2023). 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,

DocuSigned by:  
  
408AB804EF29450...

William McNamara  
Comptroller of the Commonwealth

WMcN/sc

Prior Year Deficiency Report—FY2024, Quarter 1

October 20, 2023

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Enc. Prior Year Deficiency Report— FY2024, Quarter 1

cc: Matthew Gorzkowicz, Secretary, Executive Office for Administration and Finance  
Danielle Cerny, Chief of Staff, Executive Office for Administration and Finance  
Christopher Marino, Assistant Secretary of Budget, Executive Office for Administration and Finance  
Martha Kwasnik, General Counsel, Executive Office for Administration and Finance  
Brian Melanson, Director of Operations, Executive Office for Administration and Finance  
Aaron Carty, Esq., General Counsel, Senate Committee on Ways and Means  
Brian Donahue, Budget Director, House Committee on Ways and Means  
Thomas Smith-Vaughan, Chief Operating Officer, Office of the Comptroller  
Amy Nable, General Counsel / Assistant Comptroller, Office of the Comptroller  
Tryntje Bumgardner, Assistant Comptroller for Payroll and Payments, Office of the Comptroller  
Jessica Cogswell, Statewide Payments and Tax Reporting Officer, Office of the Comptroller

## Paid Prior Year Deficiency Report Through the First Quarter of Fiscal Year 2024

12-Oct-23

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
BSB	11023331					
	PRC BSB 1000	INTF2024PYDBSB020001	GXM CTR 9905	INTF2024PYDBSB020001	KK	\$7,811.84 M02
				<b>Total for Appropriation</b>	<b>11023331</b>	<b>\$7,811.84</b>
				<b>Total BSB</b>		<b>\$7,811.84</b>

DEPT	APPROP	DEPT DOC ID	CTR DOC ID			OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE	
CAD	09400101								
	PRC	CAD 0109	INTF2024PYDCAD020001	GXM	CTR 9905	INTF2024PYDCAD020001	JJ	\$367.07	M03
						<b>Total for Appropriation</b>	<b>09400101</b>	<b>\$367.07</b>	
						<b>Total CAD</b>		<b>\$367.07</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID		OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE		
DAC	11072501								
	INP	DAC 1000	INTF2024PYDDAC020001	GXM	CTR 9905	INTF2024PYDDAC020001	JJ	\$120.00	M03
	INP	DAC 1000	INTF2024PYDDAC020002	GXM	CTR 9905	INTF2024PYDDAC020002	JJ	\$120.00	M03
	INP	DAC 1000	INTF2024PYDDAC020003	GXM	CTR 9905	INTF2024PYDDAC020003	JJ	\$60.00	M03
	INP	DAC 1000	INTF2024PYDDAC020004	GXM	CTR 9905	INTF2024PYDDAC020004	JJ	\$60.00	M03
	INP	DAC 1000	INTF2024PYDDAC020005	GXM	CTR 9905	INTF2024PYDDAC020005	JJ	\$120.00	M03
					<b>Total for Appropriation</b>	<b>11072501</b>		<b>\$480.00</b>	
					<b>Total DAC</b>			<b>\$480.00</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
DMR						
	40001426					
		DMR 5501 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$85.25	9/13/2023
		DMR 5501 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$153.44	9/13/2023
			<b>Total for Appropriation</b>	<b>40001426</b>	<b>\$238.69</b>	
	59111003					
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$69.95	9/13/2023
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$21.10	9/13/2023
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$12.79	9/13/2023
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$17.68	9/13/2023
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$37.99	9/13/2023
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$38.86	9/13/2023
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$7.10	9/13/2023
		DMR 0200 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$468.32	9/13/2023
		DMR 0200 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$1,545.94	9/13/2023
		DMR 0200 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$858.86	9/13/2023
		DMR 0200 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$260.18	9/13/2023
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$9.82	9/13/2023
PRC	DMR 0125	INTF2024PYDDMR030001	GXM CTR 9905 INTF2024PYDDMR030001	UU	\$5,042.00	M03
PRC	DMR 0125	INTF2024PYDDMR030002	GXM CTR 9905 INTF2024PYDDMR030002	UU	\$6,960.00	M03
			<b>Total for Appropriation</b>	<b>59111003</b>	<b>\$15,350.59</b>	
	59202000					
		DMR 5580 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$31.50	9/13/2023
		DMR 5570 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$73.70	9/13/2023

DEPT	APPROP	DEPT DOC ID	CTR DOC ID			OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
		DMR 5520	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$56.41	9/13/2023
		DMR 5570	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$132.67	9/13/2023
		DMR 5580	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$17.50	9/13/2023
		DMR 5520	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$101.54	9/13/2023
PRC	DMR 5560	INTF2024PYDDMR02C020		GXM CTR	9905 INTF2024PYDDMR02C020	MM	\$2,000.00	M03
PRC	DMR 5560	INTF2024PYDDMR02C021		GXM CTR	9905 INTF2024PYDDMR02C021	MM	\$1,633.44	M03
					<b>Total for Appropriation</b>	<b>59202000</b>	<b>\$4,046.76</b>	
<b>59202010</b>								
		DMR 1100	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$231.08	9/13/2023
		DMR 1703	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230826138488	BB	\$98.00	8/30/2023
		DMR 1803	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$96.65	9/13/2023
		DMR 5798	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$160.31	9/13/2023
		DMR 5700	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$555.55	9/13/2023
		DMR 5771	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$177.88	9/13/2023
		DMR 5590	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$90.26	9/13/2023
		DMR 5743	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$115.08	9/13/2023
		DMR 1100	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$415.93	9/13/2023
		DMR 5590	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$20.48	9/13/2023
		DMR 1803	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$53.70	9/13/2023
		DMR 5540	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$7.10	9/13/2023
		DMR 5540	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$12.79	9/13/2023
		DMR 5798	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909161328	BB	\$288.57	9/13/2023
		DMR 5743	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$63.93	9/13/2023
		DMR 5700	EMPLOYEE REIMB	PRLNP CTR	9905 EMPL 020230909114118	BB	\$308.64	9/13/2023

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
		DMR 5771 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909114118	BB	\$98.83	9/13/2023
		DMR 5590 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$162.46	9/13/2023
		DMR 5590 EMPLOYEE REIMB	PRLNP CTR 9905 EMPL 020230909161328	BB	\$36.85	9/13/2023
PRC	DMR 5501	INTF2024PYDDMR02C001	GXM CTR 9905 INTF2024PYDDMR02C001	LL	\$244.86	M03
PRC	DMR 5501	INTF2024PYDDMR02C002	GXM CTR 9905 INTF2024PYDDMR02C002	LL	\$244.86	M03
PRC	DMR 5501	INTF2024PYDDMR02C003	GXM CTR 9905 INTF2024PYDDMR02C003	LL	\$244.86	M03
PRC	DMR 5501	INTF2024PYDDMR02C004	GXM CTR 9905 INTF2024PYDDMR02C004	LL	\$244.86	M03
PRC	DMR 5501	INTF2024PYDDMR02C005	GXM CTR 9905 INTF2024PYDDMR02C005	LL	\$244.86	M03
PRC	DMR 5501	INTF2024PYDDMR02C006	GXM CTR 9905 INTF2024PYDDMR02C006	LL	\$244.86	M03
PRC	DMR 5501	INTF2024PYDDMR02C007	GXM CTR 9905 INTF2024PYDDMR02C007	LL	\$220.77	M03
PRC	DMR 5501	INTF2024PYDDMR02C008	GXM CTR 9905 INTF2024PYDDMR02C008	LL	\$220.77	M03
PRC	DMR 5501	INTF2024PYDDMR02C009	GXM CTR 9905 INTF2024PYDDMR02C009	LL	\$11.58	M03
PRC	DMR 5501	INTF2024PYDDMR02C010	GXM CTR 9905 INTF2024PYDDMR02C010	LL	\$220.77	M03
PRC	DMR 5501	INTF2024PYDDMR02C011	GXM CTR 9905 INTF2024PYDDMR02C011	LL	\$220.77	M03
PRC	DMR 5501	INTF2024PYDDMR02C012	GXM CTR 9905 INTF2024PYDDMR02C012	LL	\$220.77	M03
PRC	DMR 5501	INTF2024PYDDMR02C013	GXM CTR 9905 INTF2024PYDDMR02C013	LL	\$220.77	M03
PRC	DMR 5501	INTF2024PYDDMR02C014	GXM CTR 9905 INTF2024PYDDMR02C014	LL	\$242.60	M03
PRC	DMR 5501	INTF2024PYDDMR02C015	GXM CTR 9905 INTF2024PYDDMR02C015	LL	\$242.60	M03
PRC	DMR 5501	INTF2024PYDDMR02C016	GXM CTR 9905 INTF2024PYDDMR02C016	LL	\$242.60	M03
PRC	DMR 5501	INTF2024PYDDMR02C017	GXM CTR 9905 INTF2024PYDDMR02C017	LL	\$242.60	M03
PRC	DMR 5501	INTF2024PYDDMR02C018	GXM CTR 9905 INTF2024PYDDMR02C018	LL	\$242.60	M03
PRC	DMR 5501	INTF2024PYDDMR02C019	GXM CTR 9905 INTF2024PYDDMR02C019	LL	\$242.60	M03
				<b>Total for Appropriation</b>	<b>59202010</b>	<b>\$7,255.05</b>

59203000



DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
	PRC	DMR 5501	INTF2024PYDDMR02C022	GXM CTR 9905	INTF2024PYDDMR02C022	MM \$15.00 M03
	PRC	DMR 5501	INTF2024PYDDMR02C023	GXM CTR 9905	INTF2024PYDDMR02C023	MM \$360.00 M03
	PRC	DMR 5501	INTF2024PYDDMR02C024	GXM CTR 9905	INTF2024PYDDMR02C024	MM \$165.00 M03
	PRC	DMR 5501	INTF2024PYDDMR02C025	GXM CTR 9905	INTF2024PYDDMR02C025	MM \$15.00 M03
	PRC	DMR 5501	INTF2024PYDDMR02C026	GXM CTR 9905	INTF2024PYDDMR02C026	MM \$15.00 M03
	PRC	DMR 5501	INTF2024PYDDMR02C027	GXM CTR 9905	INTF2024PYDDMR02C027	MM \$30.00 M03
	PRC	DMR 5501	INTF2024PYDDMR02C028	GXM CTR 9905	INTF2024PYDDMR02C028	MM \$30.00 M03
	PRC	DMR 5501	INTF2024PYDDMR02C029	GXM CTR 9905	INTF2024PYDDMR02C029	MM \$363.60 M03
				<b>Total for Appropriation</b>	<b>59203000</b>	<b>\$993.60</b>
<b>59301000</b>						
		DMR 7208	EMPLOYEE REIMB	PRLNP CTR 9905	EMPL 020230909114118	BB \$16.07 9/13/2023
		DMR 7208	EMPLOYEE REIMB	PRLNP CTR 9905	EMPL 020230909161328	BB \$28.93 9/13/2023
		DMR 7335	PAYROLL	PRLNP CTR 9905	EMPL 020230923137198	AA \$4,552.50 9/27/2023
				<b>Total for Appropriation</b>	<b>59301000</b>	<b>\$4,597.50</b>
				<b>Total DMR</b>		<b>\$32,482.19</b>

DEPT	APPROP	DEPT DOC ID	CTR DOC ID	OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
EED	70022021					
	PRC EED 1000	INTF2024PYDEED030001	GXM CTR 9905	INTF2024PYDEED030001	PP	\$18,750.00 M03
				<b>Total for Appropriation</b>	<b>70022021</b>	<b>\$18,750.00</b>
				<b>Total EED</b>		<b>\$18,750.00</b>

DEPT	APPROP	DEPT DOC ID	CTR DOC ID		OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE		
<b>OSD</b>									
	<b>17750115</b>								
	PRC	OSD 0100	INTF2024PYDOSD030001	GXM	CTR 9905	INTF2024PYDOSD030001	JJ	\$185.45	M03
					<b>Total for Appropriation</b>	<b>17750115</b>		<b>\$185.45</b>	
	<b>17750800</b>								
	PRC	OSD 1100	INTF2024PYDOSD03A001	GXM	CTR 9905	INTF2024PYDOSD03A001	FF	\$604.44	M03
					<b>Total for Appropriation</b>	<b>17750800</b>		<b>\$604.44</b>	
					<b>Total OSD</b>			<b>\$789.89</b>	

DEPT	APPROP	DEPT DOC ID	CTR DOC ID				OBJECT CLASS	AMOUNT	WARRANT NUMBER OR PAYROLL DATE
SDN	<b>89108600</b>								
	GAX SDN 1000	INTF2024PYDSDN030001	GXM	CTR	9905	INTF2024PYDSDN030001	GG	\$9,961.43	M03
	GAX SDN 1000	INTF2024PYDSDN030002	GXM	CTR	9905	INTF2024PYDSDN030002	GG	\$7,321.44	M03
	PRC SDN 1000	INTF2024PYDSDN030003	GXM	CTR	9905	INTF2024PYDSDN030003	NN	\$1,235.99	M03
	PRC SDN 1000	INTF2024PYDSDN030004	GXM	CTR	9905	INTF2024PYDSDN030004	NN	\$2,633.20	M03
	INP SDN 1000	INTF2024PYDSDN030005	GXM	CTR	9905	INTF2024PYDSDN030005	NN	\$1,655.00	M03
	INP SDN 1000	INTF2024PYDSDN030006	GXM	CTR	9905	INTF2024PYDSDN030006	JJ	\$4,027.00	M03
	INP SDN 1000	INTF2024PYDSDN030007	GXM	CTR	9905	INTF2024PYDSDN030007	DD	\$646.26	M03
	PRC SDN 1000	INTF2024PYDSDN030008	GXM	CTR	9905	INTF2024PYDSDN030008	HH	\$2,025.00	M03
	PRC SDN 1000	INTF2024PYDSDN030009	GXM	CTR	9905	INTF2024PYDSDN030009	HH	\$1,800.00	M03
						<b>Total for Appropriation</b>	<b>89108600</b>	<b>\$31,305.32</b>	
						<b>Total SDN</b>		<b>\$31,305.32</b>	

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

**\$91,986.31**

**\* 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	91	7
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	1	1
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>92</b>	<b>8**</b>

\*\* One instance where Department falls under more than one Reason Code.