



The Commonwealth of Massachusetts
Office of the Comptroller
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October 15, 2011

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

Dear Representative Dempsey:

As required by Section 2B Chapter 131 of the Acts of 2010 and Section 2B Chapter 68 of the Acts of 2011, 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 contains information regarding payment of prior year deficiencies through chargebacks to FY2011 and FY2012 funds.

In FY2011, a total of \$4,369,011 was spent in prior year deficiencies for 36 departments. Of that, \$1,190,024 was incurred in accounts that had sufficient funds and \$3,178,987 was from accounts that had insufficient funds.

Through the first quarter of FY2012, a total of \$585,250 was spent in prior year deficiencies for 2 departments. All of which was incurred from accounts that had sufficient funds.

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

Sincerely,

Martin J. Benison
Comptroller

MJB/jdn

enc. [Paid Prior Year Deficiency Final Report For Fiscal Year 2011](#)
[Paid Prior Year Deficiency Report Through the First Quarter of Fiscal Year 2012](#)
cc: Stephen M. Brewer, Chair, Senate Committee on Ways and Means
Jay Gonzalez, Secretary, Executive Office for Administration and Finance
Doug Howgate, Budget Director, Senate Ways and Means Committee
Jeita Phillips, Budget Director, House Ways and Means Committee
Michael Esmond, Budget Director, Administration and Finance