



The Commonwealth of Massachusetts  
Office of the Comptroller  
One Ashburton Place, Room 901  
Boston, Massachusetts 02108

MARTIN J. BENISON  
COMPTROLLER

PHONE (617) 727-5000  
FAX (617) 727-2163  
INTERNET <http://www.mass.gov/osc>

January 13, 2012

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 68 of the Acts of 2011, the Office of the Comptroller is submitting this report on *Prior Year Deficiencies* to the House and Senate Committees on Ways and Means.

The attached Paid Prior Year Deficiency Report contains information regarding payment of prior year deficiencies through chargebacks to FY2012 funds.

Through the second quarter of FY2012, a total of \$730,573 was spent in prior year deficiencies for 17 departments. Of that, \$730,125 was incurred in accounts that had sufficient funds and \$448 was from accounts that had insufficient funds.

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

Sincerely,

Martin J. Benison  
Comptroller

MJB/jdn

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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  
Samuel Goldhar, Budget Director, House Ways and Means Committee  
Michael Esmond, Budget Director, Administration and Finance