



The Commonwealth of Massachusetts
Office of the Comptroller
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COMPTROLLER

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October 29, 2014

Honorable Stephen M. Brewer, Chair
Senate Committee on Ways and Means
State House – Room 212
Boston, MA 02133

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

Dear Senator Brewer and Representative Dempsey:

As required by 1599-2040 of Section 2B Chapter 38 of the Acts of 2013 as well as Section 2B Chapter 165 of the Acts of 2014, 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 contain information regarding payment of prior year deficiencies through chargebacks to FY2014 and FY2015 funds.

In FY2014 a total of \$2,620,652 was spent in prior year deficiencies for 37 departments. Of that, \$2,286,987 was incurred in accounts that had sufficient funds and \$333,665 was from accounts that had insufficient funds.

Through the first quarter of FY2015, a total of \$5,139,731 was spent in prior year deficiencies for 11 departments. Of that, \$2,903 was incurred in accounts that had sufficient funds and \$5,136,828 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/sp

[2014 Final Report](#)

[2015 First Quarter Report](#)

cc: Glen Shor, Secretary, Executive Office for Administration and Finance
Doug Howgate, Budget Director, Senate Ways and Means Committee
Kathryn Kendall, Budget Director, House Ways and Means Committee
Emme Schultz, Budget Director, Administration and Finance