



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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COMPTROLLER

December 26, 2017

Honorable Karen E. Spilka, Chair  
Senate Committee on Ways and Means  
State House – Room 212  
Boston, MA 02133

Honorable Jeffrey Sánchez, Chair  
House Committee on Ways and Means  
State House – Room 243  
Boston, MA 02133

Dear Chairwoman Spilka and Chairman Sánchez:

As required by 1599-2040 of Section 2B Chapter 133 of the Acts of 2016 as well as Section 2B Chapter 47 of the Acts of 2017, 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 FY2017 and FY2018 funds.

The FY2017 report attached details the accounts payable period payments of \$4,491,904.47. For FY2017 in total, \$16,943,465.76 was spent in prior year deficiencies for 46 departments. Of that, \$7,466,601 was incurred in accounts that had sufficient funds and \$9,476,865 was from accounts that had insufficient funds. A significant transactional volume difference occurred in FY2017 as a result of an EEC reimbursement of DTA copayments.

Through the first quarter of FY2018, details attached, a total of \$518,806 was spent in prior year deficiencies for 3 departments and incurred in accounts that had sufficient funds.

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

Sincerely,

Jeffrey S. Shapiro, Esq.  
First Deputy Comptroller

JS/sp

Enc. [FY17 Final Report \(.pdf\)](#), [Fy18 1<sup>st</sup> Qtr Report \(.pdf\)](#)

cc: Michael Heffernan, Secretary, Executive Office for Administration and Finance  
Adriana Campos, Budget Director, Senate Ways and Means Committee  
David Bunker, Budget Director, House Ways and Means Committee  
Catharine Hornby, Assistant Secretary for Budget, Administration and Finance