



MATTHEW J.
GORZKOWICZ
SECRETARY

Commonwealth of Massachusetts
EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE
STATE HOUSE, ROOM 373
BOSTON, MASSACHUSETTS 02133
TELEPHONE (617) 727-2040
WWW.MASS.GOV/ANF

September 19, 2025

Michael D. Hurley
Senate Clerk
State House, Room 335
Boston, MA 02133

Steven T. James
House Clerk
State House, Room 145
Boston, MA 02133

Michael Rodrigues, Chair
Senate Committee on Ways & Means
State House, Room 212
Boston, MA 02133

Aaron Michlewitz, Chair
House Committee on Ways & Means
State House, Room 243
Boston, MA 02133

Honorable Clerk of the House, Clerk of the Senate, Senate Ways and Means Committee Chair and members, and House Ways and Means Committee Chair and members,

Pursuant to Section 2A of Chapter 102 of the Acts of 2021, An Act Relative to Immediate COVID-19 Recovery Needs, I write to provide a status report detailing transfers from line item 1599-2051 as of the quarter ending June 30, 2025.

Chapter 102 created an Oversight Reserve (1599-2051) to meet the costs of oversight functions as described in the line-item language:

"For a reserve to meet the costs of oversight functions in the office of the state auditor, the office of the attorney general, the office of the inspector general and the office of the comptroller related to the expenditure of federal 2019 novel coronavirus pandemic-related funding; provided, that oversight functions shall include audits, investigations, reviews, prevention, education, enforcement and prosecution related to funding from such funding; provided further, that the secretary of administration and finance may transfer funds from this item to the state agencies listed in this item; provided further, that any such transfers shall occur on a schedule to be determined by the secretary, in consultation with the relative state agency, based on the expected oversight costs; provided further, that transfers shall be made in accordance with executed interagency service agreements between the secretary and the state agency receiving the funds; provided further, that the secretary shall submit quarterly reports to the house and senate committees on ways and means detailing any transfers from this item; provided further,

that not less than \$500,000 shall be made available for the federal funds equity and accountability review panel established in section 74; and provided further, that funds in this item shall be made available until December 31, 2022."

Chapter 268 of the Acts of 2022 supplemented this reserve with an additional \$5,000,000.

Additionally, Section 54 of Chapter 77 of the Acts of 2023 extended the availability of funds in the Oversight Reserve (1599-2051) to June 30, 2027 as described in the line-item language:

"Item 1599-2051 of section 2A of said chapter 102, as most recently amended by section 45 of chapter 2 of the acts of 2023, is hereby further amended by striking out the words "June 30, 2023" and inserting in place thereof the following words: - June 30, 2027; provided further, that funds made available in section 2 of chapter 268 of the acts of 2022 for the purpose of this item shall be made available until June 30, 2027; and provided further, that the office of the state auditor, the office of the attorney general, the office of the inspector general, the office of the comptroller and any entity drawing funds from this line item shall submit quarterly reports on expenditures, activities and findings to the house and senate committees on ways and means and the clerks of the senate and house of representatives who shall post the reports on the website of the general court."

Please find the below table detailing transfers from line item 1599-2051:

Chapter 102 of the Acts of 2021 Line Item 1599-2051 Transfers			
Oversight Agency	Total Amount Allocated	Completed Interagency Service Agreement (ISA)?	Total Amount Spent
AGO	\$1,625,000.00	No	\$0.00
CTR	\$1,625,000.00	Yes	\$280,267.05
IGO	\$1,625,000.00	Yes	\$751,891.19
SAO	\$1,625,000.00	Yes	\$13,700.00
Total	\$6,500,000.00		\$1,045,858.24

Sincerely,



Matthew J. Gorzkowicz

Secretary

Executive Office for Administration and Finance