



Commonwealth of Massachusetts

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THOMAS G. SHACK III, ESQ.
COMPTROLLER

MEMORANDUM

To: Legislative Leadership, Judicial Branch Administrators, Elected Officials, Secretariats, Department Heads, Chief Fiscal Officers, MMARS Liaisons, and Payroll Directors

From: Thomas G. Shack III, Comptroller of the Commonwealth

Date: July 31, 2018

Subject: Official Opening of Fiscal Year 2019

Comptroller Memo FY#2019-06

Executive Summary

The Fiscal Year 2019 General Appropriation Act, Chapter 154 of the Acts of 2018, has been signed. This memo announces that July 31, 2018 is the official "opening date" of the accounting system. A deadline of August 10, 2018 is established for the alignment of encumbrances and expenditures to the enacted budget.

The Fiscal Year 2019 Budget has been signed. All accounts in all funds have been recorded in MMARS and expenditure ceilings have been adjusted to reflect 2/12th of the amount available for spending in all subsidiaries for all departments subject to the periodic allotment. This establishes legal authorization for FY 2019 obligations and expenditures as of July 31, 2018. Therefore, the official "opening date" of the accounting system for FY 2019 is July 31, 2018. Late penalty interest can be requested by vendors if bills have not been paid 45 days after the receipt of the invoice or 45 days after July 31, 2018, whichever is later in accordance with 815 CMR 4.00 and the Commonwealth Bill Payment Policy.

Any accounting transactions that were processed under the House 2 revised structure must be recorded in conformance with the General Appropriation Act. Departments should complete any payroll and non-payroll adjustments to conform to the FY 2019 chart of accounts by August 10, 2018.

Departments may not request or accept performance, or otherwise incur obligation, in excess of Department appropriations and allotments (M.G.L. c. 29, §26 and §27). Any reductions to expected spending levels for FY 2019 budgetary accounts may require adjustments to previously executed contracts. The link provides Departments with the procedures for suspending, amending or terminating contract actions that will be necessary to stay within its authorized spending limits. Departments are responsible for properly recording activity to the appropriate fiscal year, and other fiscal actions in accordance with state finance law. Departments are responsible for compliance with this guidance, including cited laws, regulations and policies.

If you have specific accounts for which you have questions or require additional guidance, please contact Thomas Smith-Vaughan, Commonwealth Statewide Payees and Payments Officer, at (617) 973-2337 or Kevin McHugh, Commonwealth Chief Payroll Officer, at (617) 973-2335.

Please distribute this memo to all pertinent personnel.

cc: General Counsels
Internal Distribution