



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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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 19, 2017

**Subject:** Official Opening of Fiscal Year 2018

Comptroller Memo FY#2018-05

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### Executive Summary

The Fiscal Year 2018 General Appropriation Act, Chapter 47 of the Acts of 2017, has been signed. This memo announces that July 19, 2017 is the official "opening date" of the accounting system. A deadline of July 31, 2017 is established for the alignment of encumbrances and expenditures to the enacted budget.

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The Fiscal Year 2018 Budget has been signed. All accounts in all funds have been recorded in MMARS and expenditure ceilings have been adjusted to reflect 2/12<sup>th</sup> of the amount available for spending in all subsidiaries for all departments subject to the periodic allotment. This establishes legal authorization for FY 2018 obligations and expenditures as of July 19, 2017. Therefore, the official "opening date" of the accounting system for FY 2018 is July 19, 2017. 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 19, 2017, 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 I 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 2018 chart of accounts by July 31, 2017.

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 2018 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 Donna Roux, Accounts Payable Director, at (617) 973-2314 or Kevin McHugh, Payroll Director, at (617) 973-2335.

Please distribute this memo to all pertinent personnel.

cc: General Counsels  
Internal Distribution