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COMPTROLLER

# Commonwealth of Massachusetts

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### MEMORANDUM

**To:** Department Heads, Chief Fiscal Officers, MMARS Liaisons, and Payroll Directors

**From:** William McNamara, Comptroller of the Commonwealth

**Date:** December 16, 2020

**Subject:** Official Opening of Fiscal Year 2021

Comptroller Memo FY#2021-11

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#### Executive Summary

The Fiscal Year 2021 General Appropriation Act, Chapter 227 of the Acts of 2020, has been signed. This memo announces that December 11, 2020 is the official “opening date” of the accounting system. A deadline of January 11<sup>th</sup>, 2021 has been established for the alignment of encumbrances and expenditures to the enacted budget.

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The Fiscal Year 2021 Budget has been signed. All accounts in all funds have been recorded in MMARS and expenditure ceilings have been adjusted to reflect 8/12th of the amount available for spending in all subsidiaries for all departments subject to the periodic allotment. This establishes legal authorization for FY 2021 obligations and expenditures as of December 11, 2020. Therefore, the official “opening date” of the accounting system for FY 2021 is December 11, 2020. 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 December 11, 2020, 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 1 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 2021 chart of accounts by January 11<sup>th</sup>, 2021.

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 2021 budgetary accounts may require adjustments to previously executed contracts. [This link](#) provides Departments with the procedures for suspending,

amending, or terminating contract actions that will be necessary to stay within their 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 Jessica Cogswell, Commonwealth Statewide Payments Manager, at (617) 973-2323 or Eduardo Canton, Statewide Payroll Officer, at (617) 973-2652.

All of us in the Office of the Comptroller look forward to partnering with you in the new fiscal year.

Please distribute this memo to all pertinent personnel.

cc: General Counsels  
Internal Distribution