



Commonwealth of Massachusetts

Close 2016 / Open 2017

May 16, 2016



Office of the Comptroller

Thomas G. Shack III



Agenda

- Welcome - Comptroller Thomas Shack III
- Catharine Hornby, Assistant Secretary for Budget
- Compliance Calendar
- Website/Policy Project
- Howard Merkowitz, Deputy Comptroller
- Break
- Internal Control Questionnaire
- Kathy Sheppard, Deputy Comptroller
- CTHRU

Comptroller Thomas G Shack III





What is CTR's Role?

- **Apolitical and Independent Overseer of Statewide Finance and Business Operations, i.e. independent referee of state government (G.L. c. 7A)**
- **Account for \$60 billion annually in expenditures**
 - **Would fall just above UPS on the Fortune 50 list**
- **Stewards of MMARS and HR/CMS and the data in each system – includes highly sensitive material and PII**
- **Oversee statewide fiscal policy and the annual independent audits of the Commonwealth**
- **Answer to the public and the 152 agencies represented here today.**



Office of the Comptroller

Thomas G. Shack III

Our Mission:

We promote accountability, integrity, and clarity in Commonwealth business, fiscal, and administrative enterprises.



- CTHRU
- Policy Web Portal
- Annual Compliance Calendar
- New Internal Control Questionnaire



Catharine Hornby

Assistant Secretary for Budget
Administration & Finance



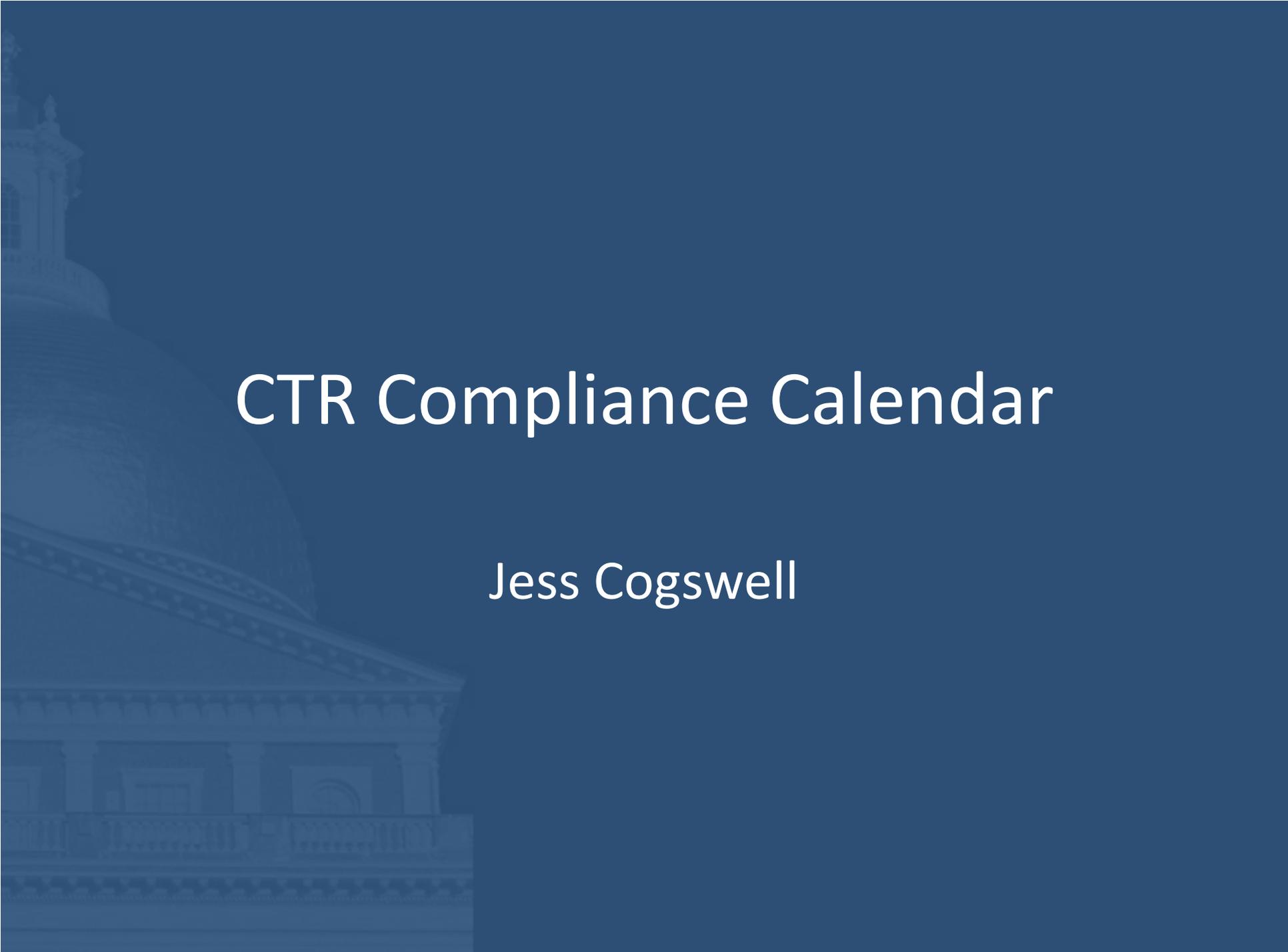
Fiscal Context

- Taxes through April came in under projections by \$260 M
 - Withholding and sales tax data show Massachusetts local economy remains strong
 - 2015 year-end bonuses and investment returns were both down, resulting in lower than expected payments with income tax returns, and higher than anticipated tax refunds
- Ending the year in balance will require close management of spending and departmental revenue
- Critical to manage the budget through restraint on the spending side in order to protect the state's Rainy Day Fund for when it really rains
- How you can help: credit departmental revenue to the General Fund as soon as it is available, pay invoices on time in order to maximize prompt payment discounts, manage spending to essential spending only



Year-End Spending Controls: Executive Branch

- Spending guidance distributed to Executive Branch Agencies on Friday curbs non-essential spending in these Object Classes:
 - CC Special Employees/Contracted Services
 - EE Administrative Expenses
 - FF Programmatic Facility Operational Supplies and Related Expenses
 - HH Consultant Service Contracts
 - JJ Programmatic Operational Expenses
 - KK Programmatic Equipment Purchases
 - LL Programmatic Equipment Tax Exempt Lease-Purchase (TELP). Lease and Rental, Maintenance and Repair
 - UU Information Technology (IT) Expenses
- A&F will be working with Secretariats to establish reversion targets at the Secretariat and Department level, and to transfer funds that Agencies do not anticipate spending into the SS Object Class
- Executive Agency late encumbrance requests (which should be entered directly into Platform) will only be approved if they meet criteria outlined in the late encumbrance guidelines. Encumbrances will generally not be approved after June 30.



CTR Compliance Calendar

Jess Cogswell



CTR Annual Compliance Calendar

- Replaces Close/Open Instruction Manual
- Will include all Comptroller Compliance Activities
- Living document
- Customizable depending on your business needs



CTR Annual Compliance Calendar

Mass.gov State Offices & Courts | State A-Z Topics | State Forms No Active Alerts | Skip to main content | AA | English

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CTR at a Glance

- Mission Statement
- Advisory Board
- Staff Directory
- Help Desk
- Financial Reports
- Internal Controls
- CTR Statewide Contracts
- CTR Strategic Plan
- Comptroller Regulations
- M.G.L. Chapter 7A

Trending Topics

- [Tax Documents for Employees \(W-2\) & Retirees \(1099-R\)](#)
- [CTR Compliance Calendar – Close / Open Dates](#)
- [2016 Inaugural Statewide Agency Leadership Summit](#)

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"We promote accountability, integrity, and clarity in Commonwealth business, fiscal, and administrative enterprises."

Web Services

- Self Service Time and Attendance
- Massachusetts Open Checkbook
- PayInfo
- VendorWeb
- Outlook Web Access

Quick Links

- [FY2015 CAFR Status Update](#)
- [Commonwealth Stabilization Fund](#)
- [Daily MMARS News](#)



CTR Annual Compliance Calendar

Mass.gov | State Offices & Courts | State A-Z Topics | State Forms | No Active Alerts | Skip to main content | A A | English

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Home > Guidance for Agencies > Close and Open Information

Close and Open Information

This page provides the key information about the Closing and Opening of the Fiscal Years.

CTR Annual Compliance Calendar - Close/Open Key Dates

We are pleased to announce a new tool for you, the [CTR Annual Compliance Calendar](#), built to kick-off the FY16 Closing /FY17 Opening now and soon expanding to include all Comptroller compliance activities.

This calendar begins by replacing the traditional, now retired, Close / Open Instruction Handbook. All of the information you need to easily navigate to annual processes encountered at this time of year have been moved to this interactive calendar.

The new calendar can be filtered to fit your needs. Filter by one or more of the column keys: **task day** and **date**, **business function**, **task** and whether an item is **Informational** or **Actionable**. Links to appropriate **job aids** and **forms** are quickly referenced from specific tasks for detailed action steps.

The calendar is a living document and will be continuously updated throughout the year – searchable as well with **last updated date** column. We will publish any changes to the calendar in the weekly eUpdate.



CTR Annual Compliance Calendar

ctr-annual-compliance-calendar [Read-Only] - Microsoft Excel

	A	B	C	D	E	F	G
	Date	Information or Action	Business Function	Task	Job Aid/Form Link	Related Policy/Memo **Policies Coming Soon**	Last Updated
1	April 28, 2016 Thursday	A	Appropriation/Account Management	Last day for new FY2016 Chart of Account submissions (after departments will need to request codes to be added to both FY2016 & FY2017)	Table Change Request Form		4/27/2016
2	April 29, 2016 Friday	I	Appropriation/Account Management	Tables roll from FY2016 to FY2017			4/27/2016
3	May 02, 2016 Monday	A	Appropriation/Account Management	Department Verification & Validation of Chart of Accounts for FY2017			4/27/2016
4	May 04, 2016 Wednesday	A	Encumbrance Management	Per ANF's memo, final day for encumbering FY2016 budgeted funds = to or >\$25,000 without prior approval of ANF	ANF Rule Job Aid	ANF Memo	4/29/2016
5	May 04, 2016 Wednesday	A	Payroll Management	Final day for entering payroll holds for FY2016 budgeted funds >\$25,000 without prior approval	Payroll Hold Job Aid	ANF Memo	4/29/2016
6	May 05, 2016 Thursday	I	Revenue Management & Cash Receipts	Central Revenue Table (BQ82) rolls from FY2016 to FY2017			4/27/2016
7	May 05, 2016 Thursday	A	Appropriation/Account Management	Reconciliation of all appropriation activity (July 2015-March 2016) completed and adjusting transactions entered into MMARS. Refer to DocDirect reports NGA341S, NLCMASDS & HPAY002	Doc Direct		4/27/2016
8	May 07, 2016 Saturday	I	Federal Grants & Cost Accounting	Fringe, Indirect & Payroll Tax runs for period 10			4/27/2016
9	May 09, 2016 Monday	I	Appropriation/Account Management	Central Subsidiary Expense (BQ81) rolls from FY2016 to FY2017			4/27/2016
10	May 11, 2016 Wednesday	I	Payroll Management	The HMMARS3 Account Code Fiscal Year Rollover report is available on Document Direct. The report identifies any instances of MMARS Account numbers that will not be valid in the upcoming fiscal year (FY17).	Doc Direct		5/6/2016



Calendar Instructions

The CTR Annual Calendar replaces the Annual Close/Open Instructions. Each task has links to applicable job aids/forms and Comptroller policies. Over the course of FY17 the calendar will be updated with items to help Departments manage their business.

The calendar is dynamic and will have updates throughout the year, visit www.mass.gov/comptroller for the latest version of the calendar. Updates will also be posted in the eUpdate.

For ease of use the calendar uses the Filter functionality in Excel. Instructions on how to use the filter are located below.

Filter Categories

- Date** - either by day, month or a combination of days & months
- Information or Action** - Information items are tasks that departments should be aware of but do not need to take action on. Action items require Department action
- Business Function** - All tasks are categorized by the following functions:
 - Appropriation/Account Management
 - Disbursement Management
 - Encumbrance Management
 - Federal Grants & Cost Accounting
 - Financial Reporting
 - Other
 - Payroll Management
 - Revenue Management & Cash Receipts
 - System Availability
- Job Aid/Form** - filter by a particular job aid or form
- Related Policy/Memo** - filter by applicable policy or memo

1. To filter, click on the down button on one of the columns.

Date	Information or Action	Business Function	Task
April 28, 2016 Thursday			Last day for new FY2016 Chart of Account submissions (after departments will need to request codes to be added to both FY2016 & FY2017)
April 29, 2016 Friday			Tables roll from FY2016 to FY2017
May 02, 2016 Monday			Department Verification & Validation of Chart of Accounts for FY2017
May 05, 2016 Thursday			Central Revenue Table (BQ82) rolls from FY2016 to FY2017



Filter by Date

	A	B	C	
	Date	Information or Action	Business Function	
1				
	<div style="border: 1px solid gray; padding: 5px;"> <p>Sort Oldest to Newest</p> <p>Sort Newest to Oldest</p> <p>Sort by Color</p> <hr/> <p>Clear Filter From "Date"</p> <p>Filter by Color</p> <p>Date Filters</p> <div style="border: 1px solid gray; padding: 5px; margin-top: 5px;"> <p>Search (All)</p> <ul style="list-style-type: none"> <input type="checkbox"/> 2017 <input checked="" type="checkbox"/> 2016 <ul style="list-style-type: none"> <input type="checkbox"/> April <input checked="" type="checkbox"/> May <input type="checkbox"/> June <input type="checkbox"/> July <input type="checkbox"/> August <input type="checkbox"/> September <input type="checkbox"/> October <input type="checkbox"/> December </div> <p style="text-align: center; margin-top: 10px;"> <input type="button" value="OK"/> <input type="button" value="Cancel"/> </p> </div>			
		A	Appropriation/Account Management	Last d (after to bot
		I	Appropriation/Account Management	Tables
		A	Appropriation/Account Management	Depart for FY
		A	Encumbrance Management	Per AM budget ANF
		A	Payroll Management	Final d funds
		I	Revenue Management & Cash Receipts	Centra
		A	Appropriation/Account Management	Recon 2016) MMAR: HPAYC
		I	Federal Grants & Cost Accounting	Fringe
		I	Appropriation/Account Management	Centra FY201
10	May 11, 2016 Wednesday	I	Payroll Management	The HI



Filter By Date – May Tasks

	A	B	C	D	E	F
	Date	Information or Action	Business Function	Task	Job Aid/Form Link	Related Policy/Memo **Policies Coming Soon**
1	May 02, 2016 Monday	A	Appropriation/Account Management	Department Verification & Validation of Chart of Accounts for FY2017		
4	May 04, 2016 Wednesday	A	Encumbrance Management	Per ANF's memo, final day for encumbering FY2016 budgeted funds = to or >\$25,000 without prior approval of ANF	ANF Rule Job Aid	ANF Memo
5	May 04, 2016 Wednesday	A	Payroll Management	Final day for entering payroll holds for FY2016 budgeted funds >\$25,000 without prior approval	Payroll Hold Job Aid	ANF Memo
6	May 04, 2016 Wednesday	A	Payroll Management	Final day for entering payroll holds for FY2016 budgeted funds >\$25,000 without prior approval	Payroll Hold Job Aid	ANF Memo
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9	May 07, 2016 Saturday	I	Federal Grants & Cost Accounting	Fringe, Indirect & Payroll Tax runs for period 10		
10	May 09, 2016 Monday	I	Appropriation/Account Management	Central Subsidiary Expense (BQ81) rolls from FY2016 to FY2017		
11	May 11, 2016 Wednesday	I	Payroll Management	The HMMMARS3 Account Code Fiscal Year Rollover report is available on Document Direct. The report identifies any instances of MMARS Account numbers that will not be valid in the upcoming fiscal year (FY17).	Doc Direct	
12	May 11, 2016 Wednesday	A	Other	Internal Control Questionnaire Issued		
13	May 11, 2016 Wednesday	I	Appropriation/Account Management	Central Expense (BQ89) rolls from FY2016 to FY2017		
14	May 12, 2016 Thursday	I	Revenue Management & Cash Receipts	Department Revenue Budget (BQ85) rolls from FY2016 to FY2017		



Clear Filter

The screenshot shows a spreadsheet application interface. The top row is labeled 'A' and 'B'. Column A is titled 'Date' and column B is titled 'Information or Action'. The first row is numbered '1'. A filter menu is open for column A, showing the following options:

- Sort Oldest to Newest
- Sort Newest to Oldest
- Sort by Color
- Clear Filter From "Date"** (highlighted in yellow)
- Filter by Color
- Date Filters

Below the menu is a search box labeled 'Search (All)' with a magnifying glass icon. Below the search box is a list of items with checkboxes:

- (Select All)
- 2017
- 2016

At the bottom of the menu are two buttons: 'OK' and 'Cancel'. There are also 'OK' and 'Cancel' buttons at the bottom of the spreadsheet application window.



Filter by Business Function

A Date	B Information or Action	C Business Function	D Task	E Job Aid/Form Link
May 04, 2016 Wednesday	<ul style="list-style-type: none"> Sort A to Z Sort Z to A Sort by Color Clear Filter From "Business Function" Filter by Color Text Filters Search 		Per ANF's memo, final day for encumbering FY2016 budgeted funds = to or >\$25,000 without prior approval of ANF	ANF Rule Job Aid
June 02, 2016 Thursday			Contract roll preparation suspension of department ability to enter, edit, validate or submit RQS, RPO, PC, CT documents and interfaces containing these documents.	Encumbrance Roll & Lapse Job Aid
June 03, 2016 Friday			Contract roll preparation suspension of department ability to enter, edit, validate or submit RQS, RPO, PC, CT documents and interfaces containing these documents	Encumbrance Roll & Lapse Job Aid
June 03, 2016 Friday	<input checked="" type="checkbox"/> (Select All) <ul style="list-style-type: none"> <input type="checkbox"/> Appropriation/Account Management <input type="checkbox"/> Disbursement Management <input checked="" type="checkbox"/> Encumbrance Management <input type="checkbox"/> Federal Grants & Cost Accounting <input type="checkbox"/> Financial Reporting <input type="checkbox"/> Other <input type="checkbox"/> Payroll Management <input type="checkbox"/> Revenue Management & Cash Receipts <input type="checkbox"/> System Availability 		Departments can begin to submit FY2017 ISAs to CTR Contracts Unit	ISA Processing Job Aid
June 04, 2016 Saturday			Contract Roll (CT,PC,RQS, RPO documents)	Encumbrance Roll & Lapse Job Aid
June 05, 2016 Sunday			Contract Roll (CT,PC,RQS, RPO documents)	Encumbrance Roll & Lapse Job Aid
June 06, 2016 Monday			Department Verification & Validation of contract roll and clean up of rejects	Encumbrance Roll & Lapse Job Aid
June 06, 2016 Monday			FY2017 MMARS Opens for Pre-Encumbering and Encumbering	Encumbering When Two FY are Open Job Aid
June 30, 2016 Thursday			Last day to process all FY2016 transactions requiring CTR/ANF approval - encumbrance transactions	Encumbering When Two FY are Open Job Aid
June 30, 2016 Thursday			Last day to receive goods, services and other	



Links to Close/Open Job Aids

ANF Rule 4 28 [Read-Only] - Microsoft Word

Review View Acrobat

Paragraph Styles

Close/Open Job Aid
Executive Office for Administration & Finance (ANF)
Year End Encumbrance Deadlines

Overview

This is a Fiscal Year End Job Aid which provides guidance specific to fiscal year close/open. The format differs from other Office of the Comptroller Job Aids that provide line by line instruction on how to enter a MMARS transaction.

The Executive Office of Administration & Finance issues a yearly memo that communicates encumbrance deadlines and identifies under what circumstances a department may request an exception to the deadline. The ANF deadlines and this job aid only apply to Departments identified in ANF's memo.

During this timeline, there are also specific MMARS workflow rules put in place that departments need to be aware of that are explained further below.

Before You Begin

Departments should check the ANF Memo <http://www.mass.gov/comptroller/docs/comptroller-events/other-events/anf-fiscal-year-2016-encumbrance-deadline.pdf> to determine if the deadlines apply to your department.



Close/Open Job Aids

Contracts

[Top]

Close/Open

- ANF Rule 4 28
- Encumbrance Opening Roll and Lapse
- Encumbrance Processing When 2 FY are open



Web Policy Update

Scott Olsen



Web Policy Update

- Our policies were
 - Contained in 2 Binders
 - Reactively not Proactively Designed
 - Outdated, Convolutated, not Intuitive
- Policies are becoming uncomplicated and intuitive
- Clarity around Department and User Requirements
- Focus on Steps to Success and our support for you
- Iterative process with incremental improvement daily



Accounting Life Cycle





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Department Head Requirements

- [Department Head Requirements](#)
- [Commonwealth Fiscal Series of Reliances](#)
- [Department Head Authority](#)
- [Department Head Signature Authorization \(DHSA\)](#)
- [Department Head Signature Authorization \(DHSA\) Security Certification](#)
- [DHSA Authorized Signatory MMARS Security Profiles](#)
- [No-Sub-delegation of DHSA or Delegation to Non-employees](#)
- [Department Head Transaction Certifications](#)
- [Semi-Annual Review of Authorized Signatory MMARS Security Profiles](#)
- [Appropriation and Account Management](#)
- [Internal Controls](#)
- [Internal Control Guidance for Departments in Transition](#)

Semi-Annual Review of Authorized Signatory MMARS Security Profiles

Security profiles are managed by the Department Security Officer (DSO) and are required to be validated no less than twice annually, once by the DSO in consultation with the Department Head and once personally reviewed and approved by the Department Head. Validation is a minimum mandatory internal control to ensure that the Department Head is aware of and re-authorized those employees who will be acting on their behalf and incurring legal obligations or making expenditures. See [Statewide Enterprise Systems Security Requirements](#)

Since Administrator roles have the security to incur obligations and make payments, the Security Officer is responsible for ensuring that any Administrator roles are approved personally by the Department Head and that evidence of this approval (signature or initials on Security Form, memorandum, spreadsheet of designations or an email confirmation) are retained as part of the Department's Security files. Changes to Administrator roles must be approved promptly by the Department Head and filed as part of the Department's Internal Controls and will also be communicated to the Comptroller's Security Officer. CTR will periodically review DHSA and MMARS Security as part of Quality Assurance and Internal Control reviews.

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Appropriation and Account Management

As part of annual fiscal activity, Departments are responsible for managing compliance responsibilities throughout the fiscal year. CTR has issued an [CTR Annual Compliance Calendar](#)  as a compliance tool to assist Departments with annual compliance responsibilities. Department Heads are required under Internal Controls to ensure that staff are using the Calendar and meeting the deadlines identified. In the event the Department believes that it is unable or may not meet any listed deadlines, or is presented with any other systemic or fiscal challenges, staff should immediately contact the CTR Helpdesk for assistance.

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Internal Controls

The Comptroller publishes Internal Control guidelines in consultation with the State Auditor's Office. All Departments are required to file an Internal Control Plan and review and update this plan to ensure fiscal responsibility and accountability. See [G.L. c. 7A, § 9A](#). Departments should be evaluating the risks related to contracts and payments based upon the specific types of contracts and payments made and developing internal controls to mitigate these risks. See: [Internal Control Plan](#).

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Statewide Enterprise Systems Security Requirements

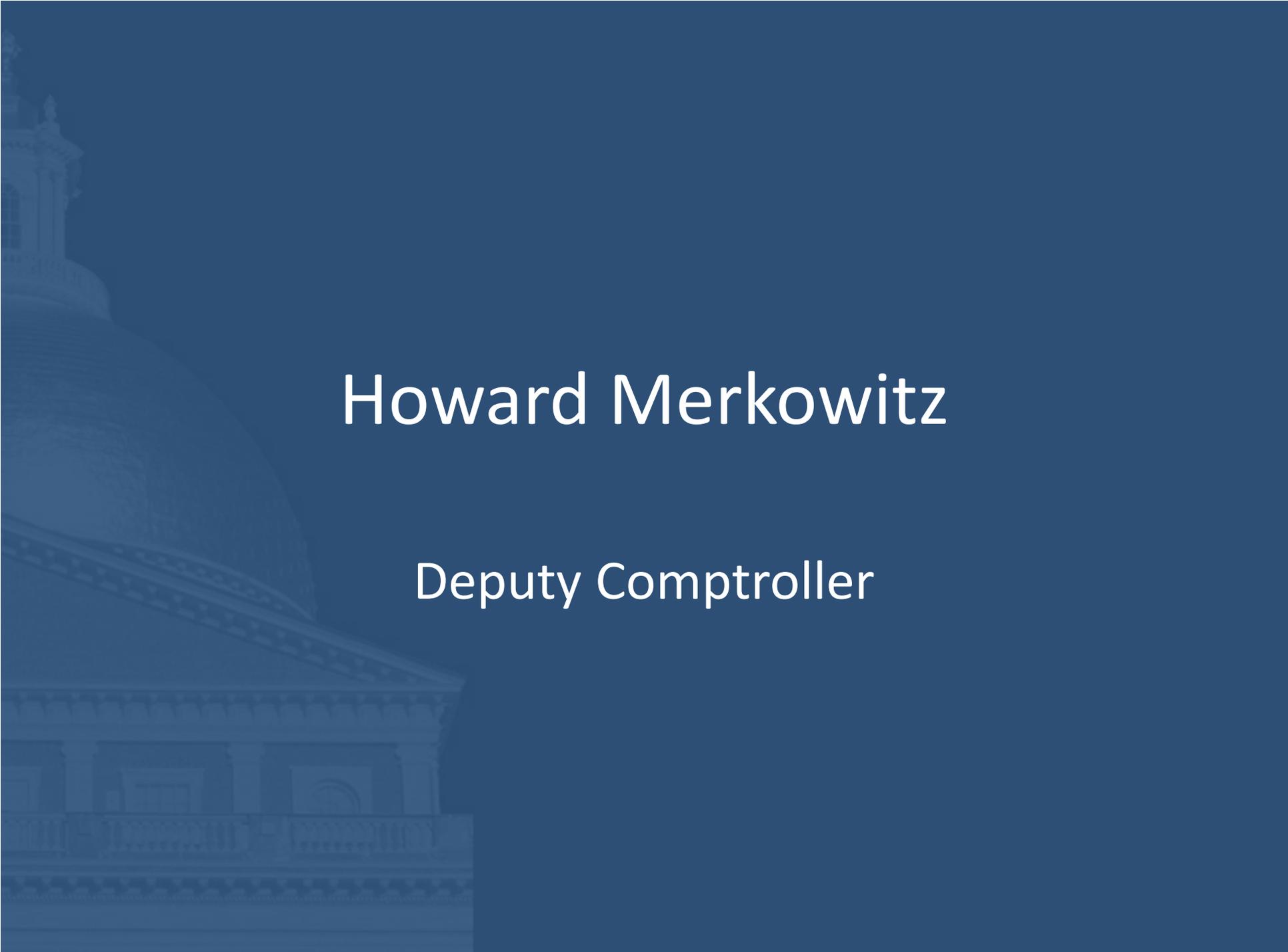
Key Resources

[Training](#)
[Job Aids](#)
[Help Desk](#)
[Forms](#)

- [Statewide Enterprise Systems Security Requirements](#)
- [Security Reports](#)
- [Department Head Responsibilities](#)
- [Security Officer Responsibilities](#)
- [Department Heads - Annual Security Approval](#)
- [Primary Department Security Officers – Annual Security Review](#)
- [Guidance for Statewide Enterprise Systems Security Access](#)
- [Internal Controls](#)
- [Violation of State Finance Law](#)

Statewide Enterprise Systems Security Requirements

Managing public funds effectively and preventing the fraud, waste and abuse of public funds and resources is an essential governmental responsibility. Departments are responsible for incurring obligations and making expenditures in accordance with state finance law and other applicable laws, regulations, policies and procedures.



Howard Merkowitz

Deputy Comptroller



Key Focus Areas of Opening and Closing

- Financial Reporting
- Audit Timeline
- Capital Spending/Capital Assets
- Receivables/Intercept/Debt Collection
- eRevenue (Formerly ePay)/Revenue Collection/Data Security
- Federal Grants



Financial Reporting

- Statutory Basis Financial Report (SBFR) due October 31
- Comprehensive Annual Financial Report (CAFR) due December 31
 - The CAFR is submitted to the Government Finance Officers Association (GFOA) for consideration for a certificate of excellence in financial reporting.
 - The FY2014 CAFR is the 25^h consecutive year the Commonwealth received this award; the FY2015 CAFR will be submitted for review.
- GAAP Package Completion
 - Major focus for audit – reporting revenue or liability accrual for the closed fiscal year
 - Comptroller will begin scheduling meetings with Departments that have significant accruals



Financial Reporting – cont'd

- Higher Ed
 - Separate guidance will be issued for annual reporting.



Statutory vs. GAAP Receivables

- **Statutory Receivables**
 - Receivables due from a governmental body that are related to expenses incurred on or before June 30th and collected by August 31st.
 - FY2015 updated guidance will be issued in a few weeks.
- **GAAP Receivables**
 - Receivables that are related to expenses incurred on or before June 30th, collected after August 31st and are measurable – need to report these on GAAP package.



Audit Timeline

- Entrance Conferences
 - May
- Field Work – emphasis on timely response to audit inquiries, PBC (Prepared By Client) list
 - May–October
 - Cash & Debt – July
 - GAAP Packages – Due in August – Critical that these are completed accurately – audit findings in previous years
 - GASB 49 – Pollution Remediation – Due in September
 - Federal grants balances – Finalized in September
 - Capital assets – Completed September/October
- Exit conferences & responses to management letter comments from the auditors
 - November through December



Capital Spending/Capital Assets

- Capital asset reporting in MMARS needs to improve
 - We continue to focus on capital spending that should be but is not resulting in capital asset increases as part of the capital asset review process.
 - Reports were sent out in February showing capital spending to assist departments reconcile capital spending to capital assets.
 - These reports will be updated after June 30th to reconcile capital spending for full fiscal year.
 - Midyear and annual capital asset inventories:
 - Require sign-off by CFO for accuracy and completeness for MMARS reporting.
 - Reported through PartnerNet.
 - Departments that do not submit their capital spending reviews and the capital asset inventory forms may receive a management letter comment from the auditors if your department is selected for testing.



Capital Spending/Capital Assets

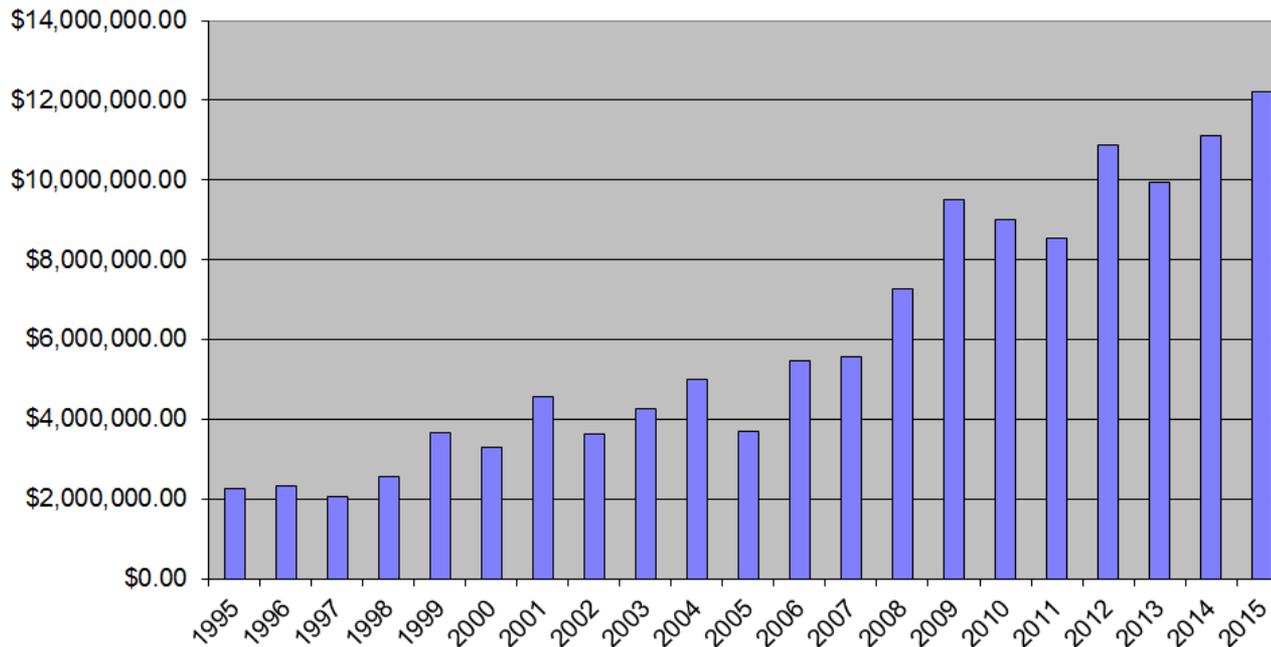
- Construction in progress (CIP) review
 - These were sent to departments in March and second requests, if necessary, were sent in April.
 - The purpose of this review is to ensure constructed assets are properly being reclassified, via FX transaction, to a depreciable asset upon completion of the asset.
 - By not reviewing CIP balances the Commonwealth is at risk of:
 1. Understating the annual depreciation expense in the CAFR if assets are not reclassified,
 2. Misstating the Statewide Cost Allocation Plan (SWCAP),
 3. Potential audit finding for failure to reclassify CIP assets.
- Timely posting of all capital asset transactions is critical.
- Contact the Comptroller's Financial Reporting and Analysis Bureau if you have any questions or need assistance.



Total Intercepted (Through FY15)

\$126,839,064

**+ \$13M in FY16 as
of 5/13/2016**



Intercept Initiative Milestones

1995 - MMARS REs & DOR Debt against MMARS Warrant

1996 - MMARS REs to DOR MassTax Refunds

1997 - DTA debt to DOR MassTax

2001 - Intercept Web App piloted with Higher Ed

2008 - EHS MassHealth Included

2012 - Revenue Enhancement Initiatives

2015 - Lottery Payments Intercepts

868 LOT Payments

Intercepted total:

\$566,315.00



Statewide Contract PRF55 - Debt Collection Services

- **Benefits and Cost Savings**

- Responsibility to pay bounced check fees and to recollect the amount of any bounced checks without rebilling for fees paid.
- Contingent fee payments are only paid to collectors when amounts have been collected from the principal debt owed.
- Automated close out deadlines to limit the time debts are actively worked on based on industry standards.
- Other value added services provided as part of the collection services to provide best value to the Commonwealth.

- **Utilization from FY2008 to FY2015 - \$57M in total collections**

- 29 Institutions of Higher Education - \$45.25M
- 16 Executive Agencies/Departments - \$12M
- Contingency Percentage – from an average of 20% to 16%

Statewide Contract PRF55 - Debt Collection Services



- Contract Extension Completed – Valid for Additional Year 2/1/2017 (Same Terms & Conditions)
 - 6 Vendors on contract
- Any Commonwealth Department collecting Commonwealth debts are required to use the contract, irrespective of whether the nature or origin of the debt is state or federal funds or colleges and universities, local funds.
- Survey Monkey: CTR Statewide Contract for Debt Collection Services Performance Survey
 - Sent to 47 Departments
 - 31 responses, please respond ASAP!

Statewide Contract PRF55 - Debt Collection Services

COMMONWEALTH HIGHER EDUCATION UTILIZATION

- 1 BERKSHIRE COMMUNITY COLLEGE
- 2 BOARD OF HIGHER ED (OSFA)*
- 3 BRIDGEWATER STATE UNIVERSITY
- 4 BRISTOL COMMUNITY COLLEGE
- 5 BUNKER HILL COMMUNITY COLLEGE
- 6 CAPE COD COMMUNITY COLLEGE
- 7 FITCHBURG STATE UNIVERSITY
- 8 FRAMINGHAM STATE UNIVERSITY
- 9 GREENFIELD COMMUNITY COLLEGE
- 10 HOLYOKE COMMUNITY COLLEGE
- 11 MASS BAY COMMUNITY COLLEGE
- 12 MASS COLLEGE OF LIBERAL ARTS
- 13 MASS MARITIME ACADEMY
- 14 MASSASOIT COMMUNITY COLLEGE
- 15 MIDDLESEX COMMUNITY COLLEGE
- 16 MOUNT WACHUSETT COMMUNITY COLLEGE
- 17 NORTH SHORE COMMUNITY COLLEGE
- 18 NORTHERN ESSEX COMMUNITY COLLEGE
- 19 QUINSIGAMOND COMMUNITY COLLEGE
- 20 SALEM STATE UNIVERSITY
- 21 SPRINGFIELD TECHNICAL COMMUNITY COLLEGE
- 22 UMASS BOSTON
- 23 UMASS DARTMOUTH
- 24 UMASS MED LEARNING CONT
- 25 WESTFIELD STATE UNIVERSITY
- 26 WORCESTER STATE UNIVERSITY

COMMONWEALTH DEPARTMENTS UTILIZATION

- 1 DEPARTMENT OF ENVIRONMENTAL PROTECTION
- 2 DEPARTMENT OF PUBLIC SAFETY
- 3 DEPARTMENT OF REVENUE
- 4 DEPARTMENT OF CHILDREN & FAMILIES
- 5 DEPARTMENT OF INDUSTRIAL ACCIDENTS
- 6 DEPARTMENT OF LABOR STANDARDS
- 7 DEPARTMENT OF PUBLIC HEALTH
- 8 DEPARTMENT OF PUBLIC UTILITIES
- 9 DEPARTMENT OF UNEMPLOYMENT ASSISTANCE
- 10 EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES
- 11 MASSACHUSETTS DEPARTMENT OF TRANSPORTATION
- 12 MASSACHUSETTS STATE LOTTERY COMMISSION
- 13 MASSACHUSETTS STATE POLICE
- 14 MASSACHUSETTS TEACHERS RETIREMENT SYSTEM
- 15 OFFICE OF CAMPAIGN & POLITICAL FINANCE

Total Utilization = 41 Statewide Entities



Statewide Contract PRF55 - Debt Collection Services

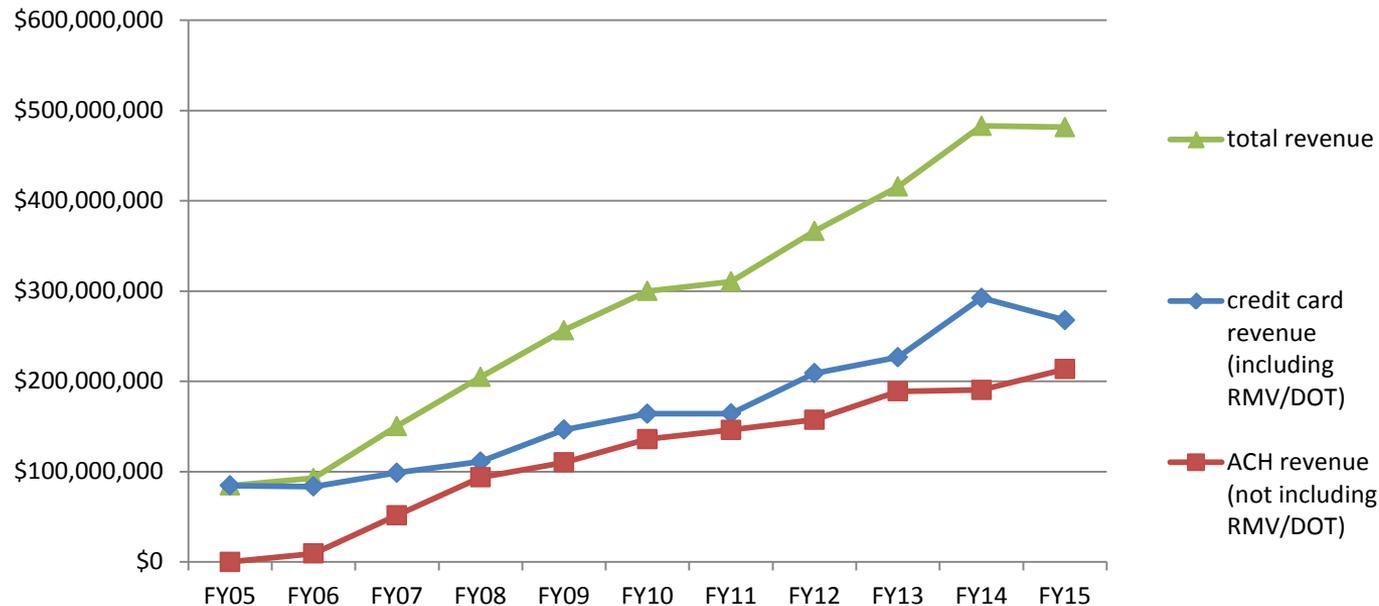
<u>Vendors</u>	<u>FY15 Collections</u>	<u>FY15 Fees</u>
Allen Daniels.....	2,188	328
Collecto, Inc.....	3,070	491
Delta.....	994	161
Financial Asset Management Systems, Inc..	96	12
Linebarger, Goggan, Blair & Sampson LLP	50	8
Premiere Credit of North America, LLC...	393	63
Total.....	\$ 6,790	\$ 1,063

Higher Education

<u>Vendors</u>	<u>Collections</u>	<u>Fees</u>
Allen Daniels.....	605	93
Collecto, Inc.....	2,628	415
Delta.....	779	126
Financial Asset Management Systems, Inc.	-	-
Linebarger, Goggan, Blair & Sampson LLP.	-	-
Premiere Credit of North America, LLC.....	254	35
Total.....	\$ 4,267	\$ 669



Program Snapshot -- eRevenue



- Program growth plateau in FY15 -- \$481M in electronic revenue
- 8% decrease in credit/debit card electronic revenue
- 12% growth in ACH electronic revenue



eREV Status Update

- On-Going Phased Approach -- Transition from prior contract (PRF44) vendors to new contract solution providers (PRF59 and PRF59A)
- **HPE divestiture to Fiserv** -- completed as of March 1; Contract User Guide and MMARS updated accordingly
- RFQ and SOW process underway for Payment Solutions vendors with Eligible Entities; email reminder sent March 24
- Boarding **Vantiv** merchant relationships for Web Payment Solutions entities
- Boarding **Vantiv** merchant relationships and facilitating **EMV terminal rollout** for point of sale entities
- Outstanding dependency -- **Fiserv and Vantiv convenience fee agreement** impacts transition of 14 existing and 4 new web payment pages
 - Expected completed in next two weeks
- Major projects -- direct certification and integration for RMV and Turnpike/Transcore to Vantiv



Federal Grants & Cost Allocation UPDATE

Federal Grant Setup will go back to the original method

- Continue to use the Federal Grants Mailbox
- Continue to send Notice and Status of Federal Grants applications through separate mailbox



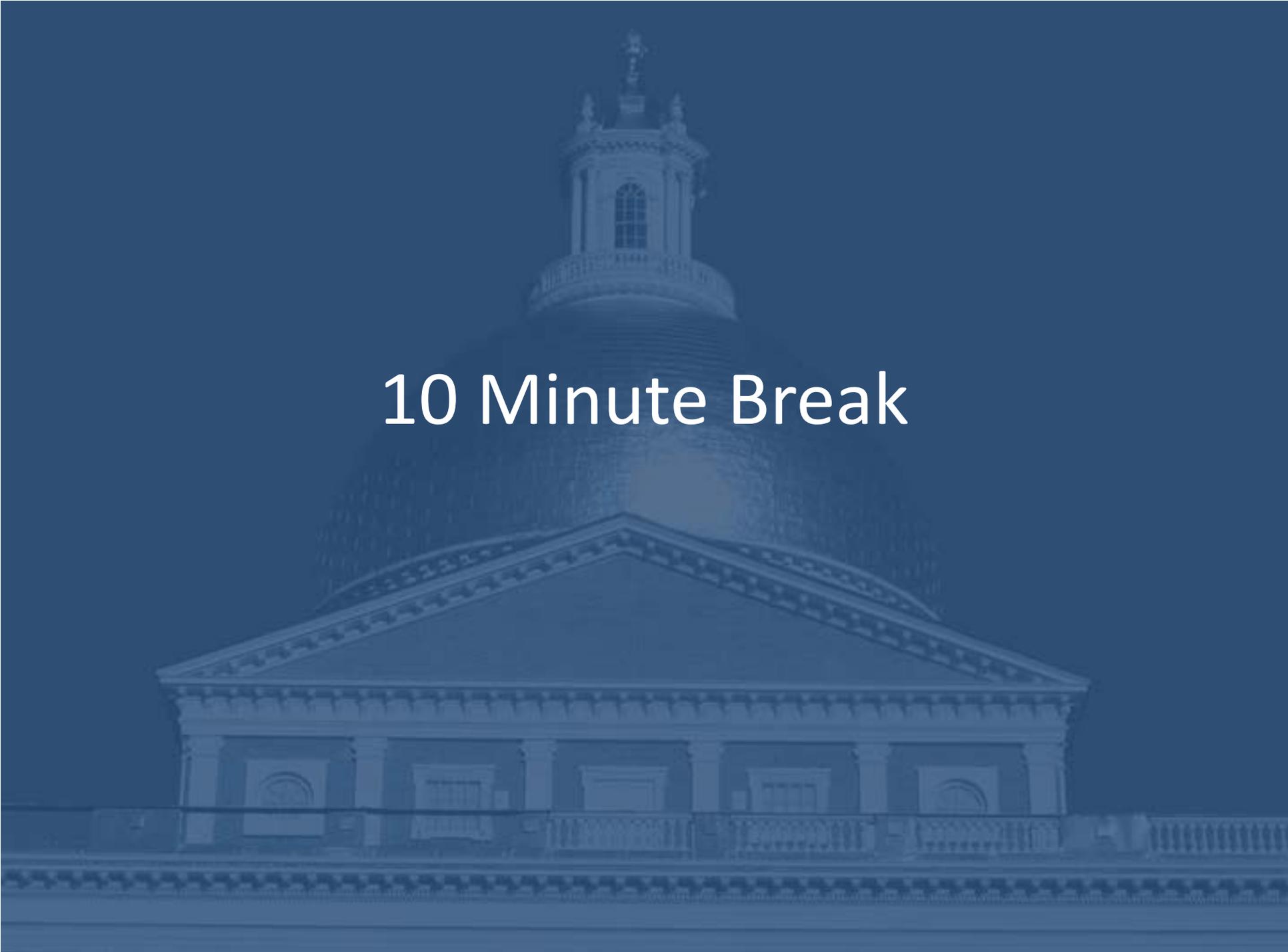
Federal Grants & Cost Allocation- Other

- Operating Transfers for Federal Grant Shortfalls
 - Shortfalls due to:
 - Treasury Offset Program (TOPS) intercepts by U.S. Treasury from federal grants and reimbursements for debt owed by *any* Commonwealth department
 - Grants that are intercepted through TOPS but where the intercepted department is *not* the debtor will be made whole by transfers from debtor department operating or trust accounts.
 - Comptroller will work with departments identified as debtor to identify the debt
 - Year-End Uncollected Revenues
 - Accounts with long-standing revenue deficits
- Indirect Cost Rates & Departmental Cost Allocation Plans
 - If your rate or plan is NOT prepared by CTR, please submit a copy of your plan upon completion to FGCA

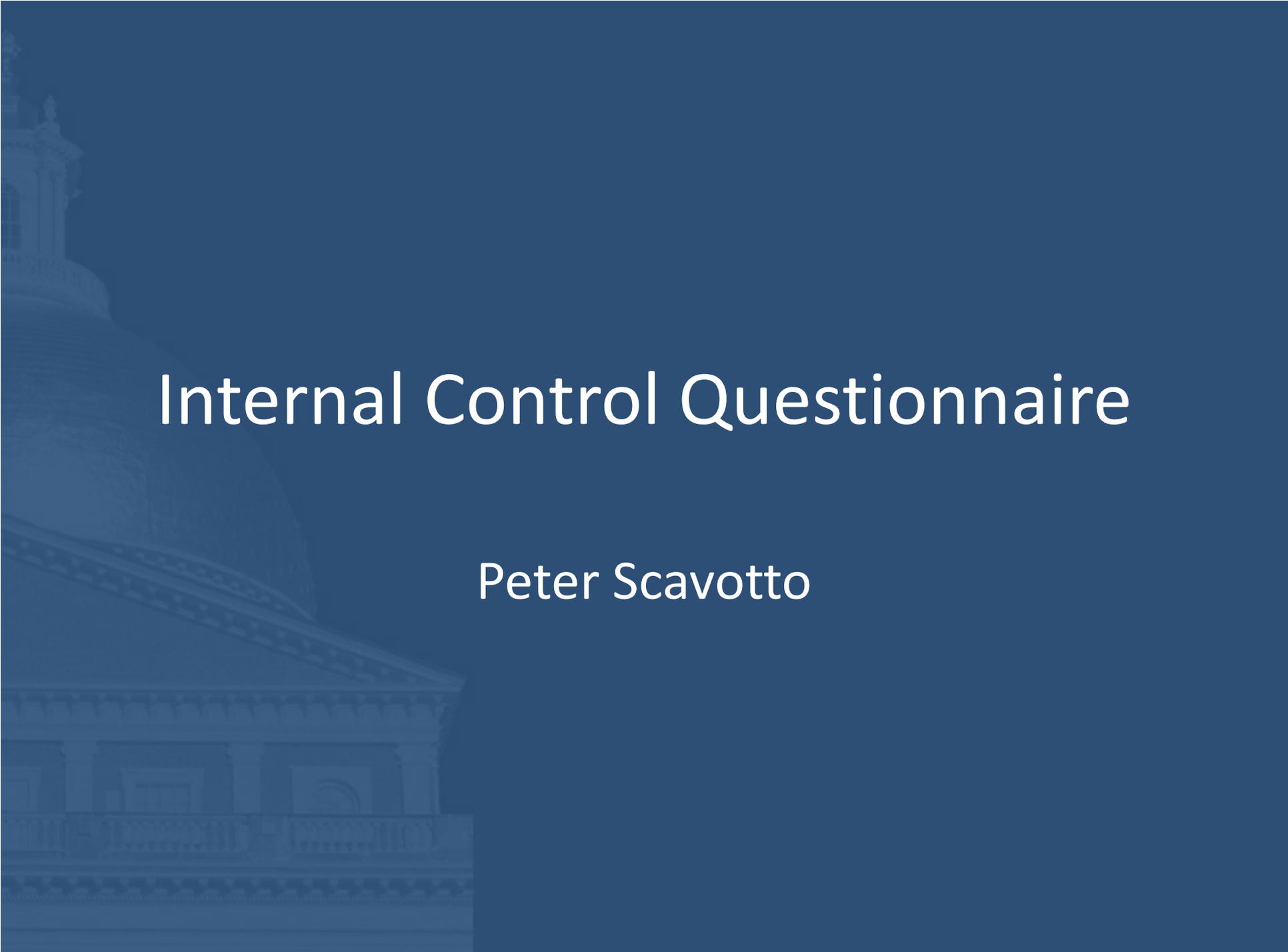


Federal Grants & Cost Allocation

- **BE SURE TO WATCH FOR:**
 - Negative Unexpended Balances
 - Departments should be proactive about researching negative balances at year-end and suggesting an appropriation that has an uncommitted balance amount that can cover the negative unexpended amount.
- **FY17 Fringe Rates**
- We anticipate negotiation and approval of final rate by June 30th
 - FY15 Approved Rate: 29.18% for general employees, 1.65% for payroll tax
 - FY17 Proposed Rate: 33.50% for general employees, 1.67% for payroll tax



10 Minute Break



Internal Control Questionnaire

Peter Scavotto



FY16 Internal Control Questionnaire

Key Points

- **Due June 15, 2016**
- ICO is the default contact for the ICQ
- Have one person input answers and submit the questionnaire
 - Collect answers ahead of time using PDF version
- Certification Page
 - Review with Department Head before submitting
 - No wet signatures required



FY16 Internal Control Questionnaire

Key Points

- Email notifications upon submission
 - Alert sent to Department Head
 - Completed survey sent to ICO
 - Keep this copy and make it available to any auditors or regulators, federal or state, who conduct a review of your agency
- If a response needs changing, contact the Help Desk at (617) 973-2468 or email:
CTR-Quality.Assurance@state.ma.us



New Survey Tool - Features

- More functional question types
- Conditional Questions
 - appear only if applicable
 - question numbers are dynamic
- Comments capability improved
- Inserted reference links to laws and policies
- Opportunity for additional comments
- File upload



ICQ Welcome Page

CTR FY16 ICQ



Comptroller of the Commonwealth

Page 1 of 14.

Welcome to the Fiscal Year 2016 Internal Control Questionnaire

This year the Internal Control Questionnaire (ICQ) is presented in a survey format. This format offers more flexibility in the types of questions that can be asked, and in the selections you can use for responses.

The ICQ is designed to provide an indication of the effectiveness of the Commonwealth's internal controls. The Internal Control Officer, the Single Audit Liaison, and the Chief Financial Officer should work closely with senior management to identify appropriate staff for providing responses to every section of the ICQ. Please collect and review all responses, then enter them into the ICQ application no later than June 15, 2016.

Internal controls are critical in creating an environment that is accountable to the public, while being responsive to the needs and direction of senior management. Auditors, and staff from the Comptroller's Quality Assurance Bureau will review ICQ responses and may contact departments to follow up on specific answers. They will also review the internal controls of several departments in more depth, and visit departments to follow-up on prior year findings.

Department management is responsible for implementing and maintaining effective internal controls based on prescribed statutes, regulations and policies. The ICQ's Certification Section confirms this for the Commonwealth.

If you have any questions, please contact the Comptroller's Help Line at (617) 973-2468. Thank you in advance for your time and cooperation.

Save And Exit

Next



Question Type - Matrix



Comptroller of the Commonwealth

Page 3 of 14.

Internal Environment

8. *Describe the department's internal environment:

	Are the following included?		Are they documented?	
	Yes	No	Yes	No
Mission Statement	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Standards of Conduct	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Department Head statement of support for internal controls	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Oversight of broad policies and objectives	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Segregation of duties	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Delegation of authority	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>



Question Type - Radio Button

9. How often are policies regarding matters such as acceptable business practices, conflict of interest and code of ethics acknowledged by all staff?

- Only upon hire
- Annually
- More often
- Not applicable

10. If the response to the previous question is "More often", please explain below:

The **ICQ** Rocks!

11. *Has the department implemented programs on the awareness, prevention and detection of fraud, waste and abuse?

- Yes
- No



File Upload

Internal Environment Section

Audits and Findings

21. ***Has the department had any new, subsequent or expanded findings as a result of external, or department initiated, audit activity during this fiscal year?**

Yes

No

22. **If yes to the previous question, please attach copy(ies) of the audit report(s) and/or finding(s) with the department's MMARs initials included in the file name.**

Select file to upload...

Allowed file type(s): .csv, .doc, .docx, .pdf, .xls, .xlsx



Reference Links for Questions

Budget Controls Section

26.*As required per their respective policies, have all [Expenditure Corrections \(EX\)](#) and [Expenditure Refunds \(ER\)](#) submitted to the Comptroller's office included document comment explanations with references to original payment document IDs?



Reference Links for Sections

Revenue Section

References for this section:

[State Finance Law](#)

[CTR Non-Tax Revenue Policies](#)



Answer Only Applicable Sections

Revenue

References for this section:

[State Finance Law](#)

[CTR Non-Tax Revenue Policies](#)

34. *Does the department collect taxes, fees, fines, or other forms of revenue or cash from any individual, corporation, or other entity?

Yes

No

Back

Save And Exit

Next

Yes: Reveals Additional Questions

No: Moves You to Next ICQ Section



Certification Page



Comptroller of the Commonwealth

Page 14 of 14.

Certification

78. *By clicking Yes below you are confirming that all responses are accurate and have been reviewed with your Department Head.

Yes

Back

Save And Exit

Finish

A faded, light blue background image of a classical building dome, likely a state capitol, is visible on the left side of the slide. The dome is partially obscured by the dark blue background.

Kathy Sheppard

Deputy Comptroller



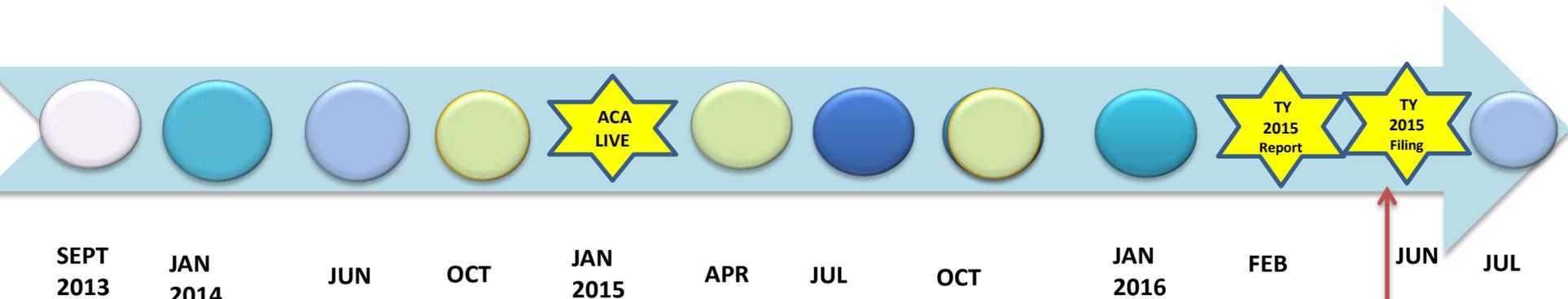
Topics

- ACA
- HR/CMS Tools and Image Upgrades
- Fraud, Risk Management, and Accountability
- Are You Maximizing the Tools Provided?
- Communicating with CTR
- CTR Teams Fiscal Year-End Activities



Overview of the Massachusetts ACA Implementation

Timeline



Milestones

Meeting Monthly
Setting Goals
Defining Terms

Meeting Quarterly
Review of Look Back

Final Review of all earnings codes for proper use

Live: Data Review & Monthly ee FT Summary

HR/CMS Upgrade to PS 9.2

Department Exception reporting

Tax Forms & Reporting /Testing

HR/CMS Images & Patches

1094 / 1095 Tax Form Issue and File with IRS

70% Threshold

IRS Filing Deadline Extensions

95% Threshold

We Are Here

Ongoing : Payroll and HR Department/Agency Staff and Employee Communications



Employee 1095 Reporting

Mailed early February 2016

- IRS Form 1095-C:
 - Indicates the status of the offer and coverage of employer provided health insurance to ACA Full Time Employees
 - Part I and II reporting, Part III reported under Form 1095-B
 - 1095-C Help Line: 1-617-973-2400
 - FAQs: [W-2 and 1095 Year-End Tax Information](#)
- Correction reporting to the 1095-C
 - Process for request to correct 1095-C is similar to the W2-C
 - The department may use the newly added [Request for 1095-C Form](#) to submit their corrections to CTR



Stats & Future ACA

Total 1095-C Forms	92,930
UMASS	17,162
HR/CMS	75,768

- Suppression Functionality to be implemented in the fall
- Streamlining calculation of Full Time by removing ACA hours being reported in Additional Pay
- Reviewing combining forms with 1095-B forms (currently produced by GIC)



HR/CMS Enhancements

- Planned for early June roll-out PeopleTools and Images upgrade - minimal user impact
- New technology being installed as a precursor to have more mobile functionality
- Continuing to keep current with updates, and will roll out state M-4 Self-Service tax forms
- Technology changes rapidly and staying current is key to benefits
- Reducing customizations to reduce the long term cost of maintenance



Employee Self-Service Travel Expense Entry Pilot

- **Purpose of Pilot:**

- Efficiently and accurately compensate Commonwealth employees using HR/CMS self-service timesheets for travel reimbursement.

Within this pilot, employees will be responsible for entering specific reimbursement codes into timesheet, in compliance with their department's policy. After receiving all documentation related to the expense, the time approver will be responsible for approving the entry.

- **The goals of this pilot are:**

- To more efficiently reimburse employees for job-related travel expenses by eliminating a paper-based submission and approval process
- To reduce the amount of manual processing of travel reimbursements by agency core users
- To reduce the amount of paper generated per transaction



Pilot

- Duration of Pilot:
 - 4 Pay Periods May 1st to June 25th (remainder of Fiscal Year 2016)
 - Communication sent to impacted departments on 4/23
- Pilot
 - Executive office of Labor and Workforce Development (EOL)
 - Employees in the MOSES workgroup
 - First Pay Period (runs tomorrow) has over 130 transactions for over 12K



Fraud – It's Still Happening

Social Engineering

THE EASIEST WAY IN IS FOR YOU TO OPEN THE DOOR

- **Phishing scams are still prevalent**
 - Delete e-mails if you don't know the sender
 - Typically try to mimic help desk, or IT department (need your password to reset/confirm access).
 - Often try to get you to open a link containing malware
- **New e-mail scam – Whaling**
 - Target “big fish”: create e-mail string that seemingly between high level officials (President and CEO)
 - Send string to CFO to wire funds to account X



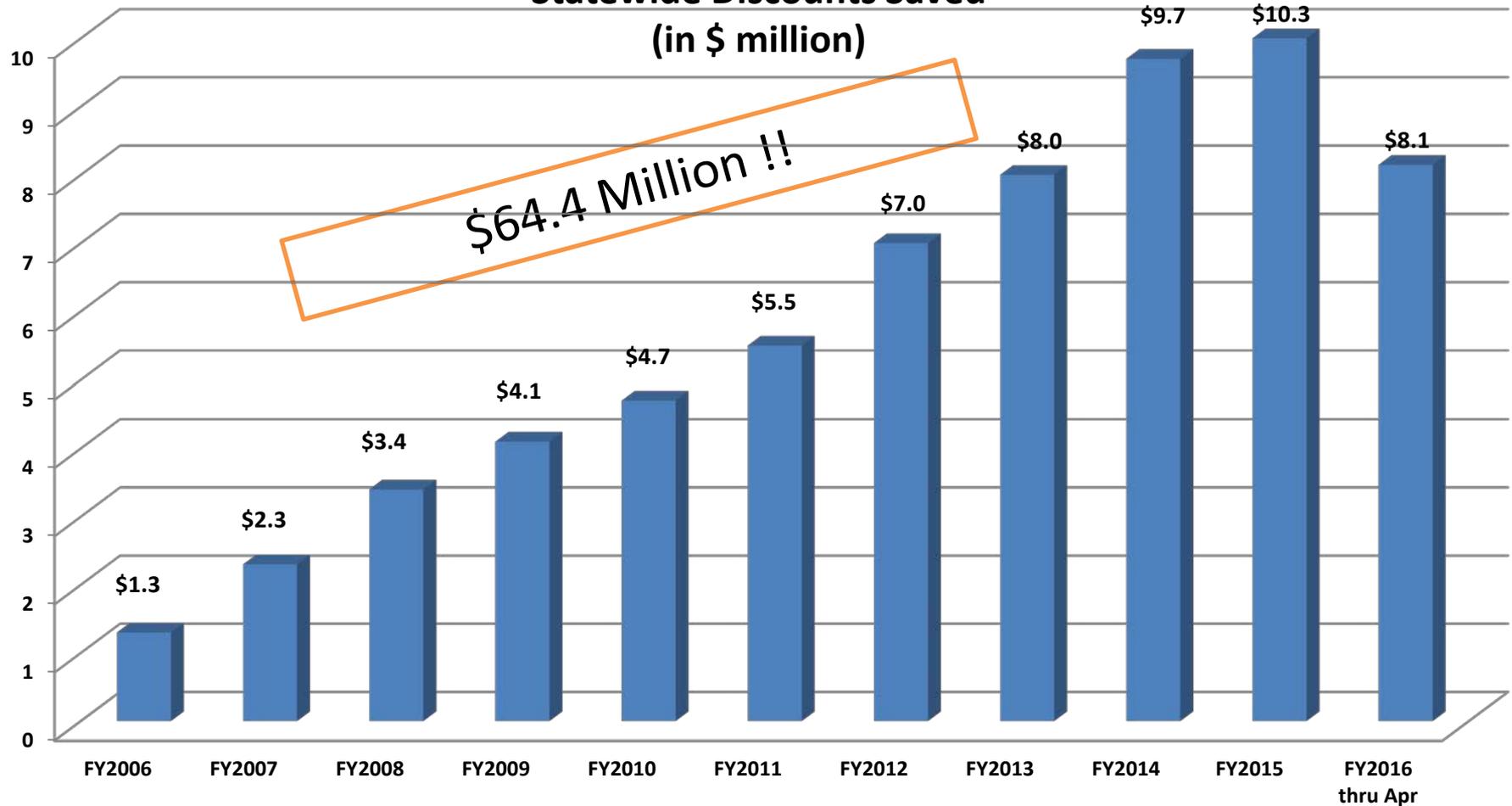
Your Bottom Line Savings or Are You Using All the Fiscal Tools Available?

- Prompt Payment Discounts
- Vendor Accounts Receivable Audits
- Intercept Revenues
- Paperless Payments
 - Payroll
 - Vendors
- PCard Program

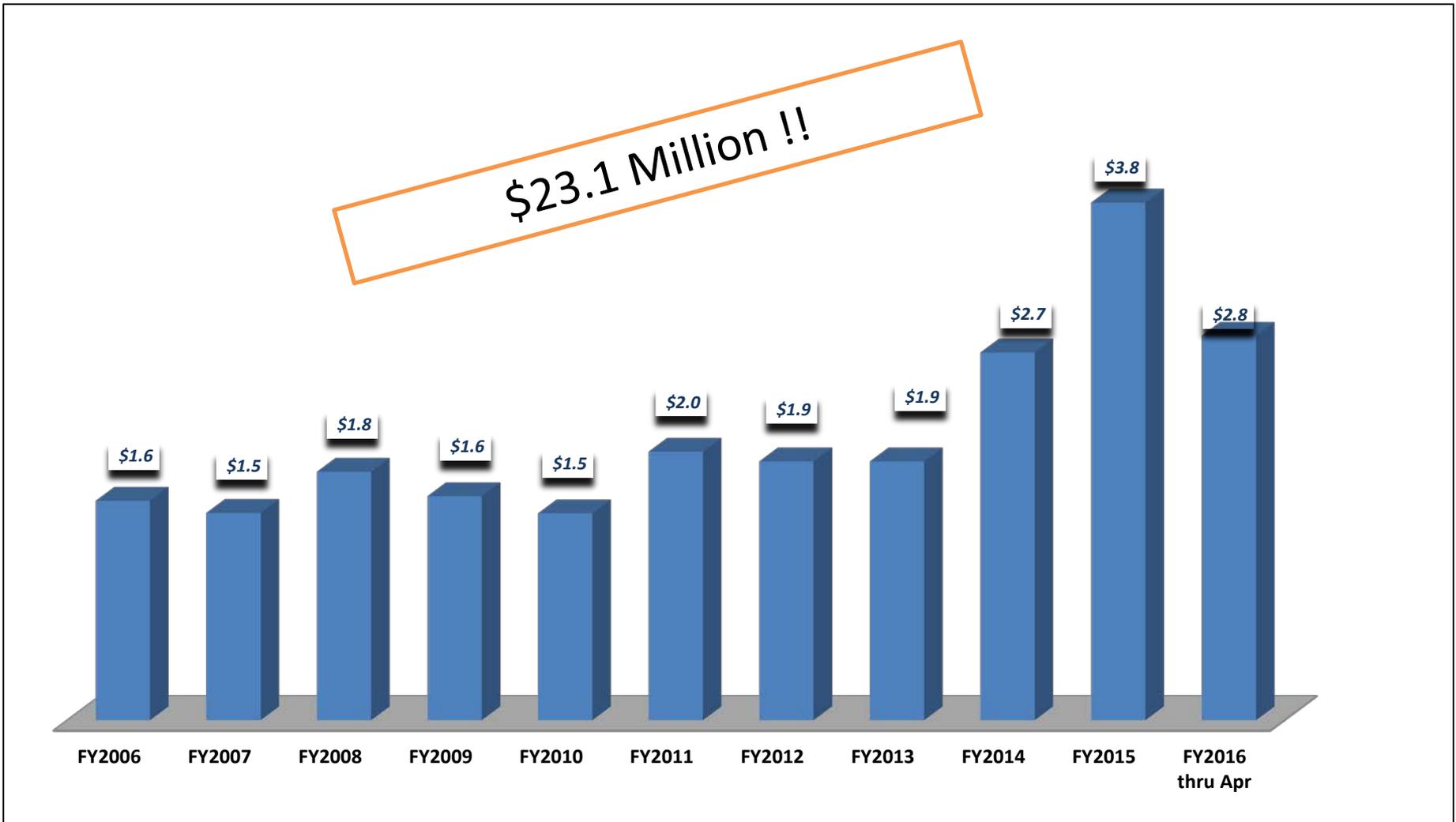


Estimated Statewide Discounts Savings

**Statewide Discounts Saved
(in \$ million)**

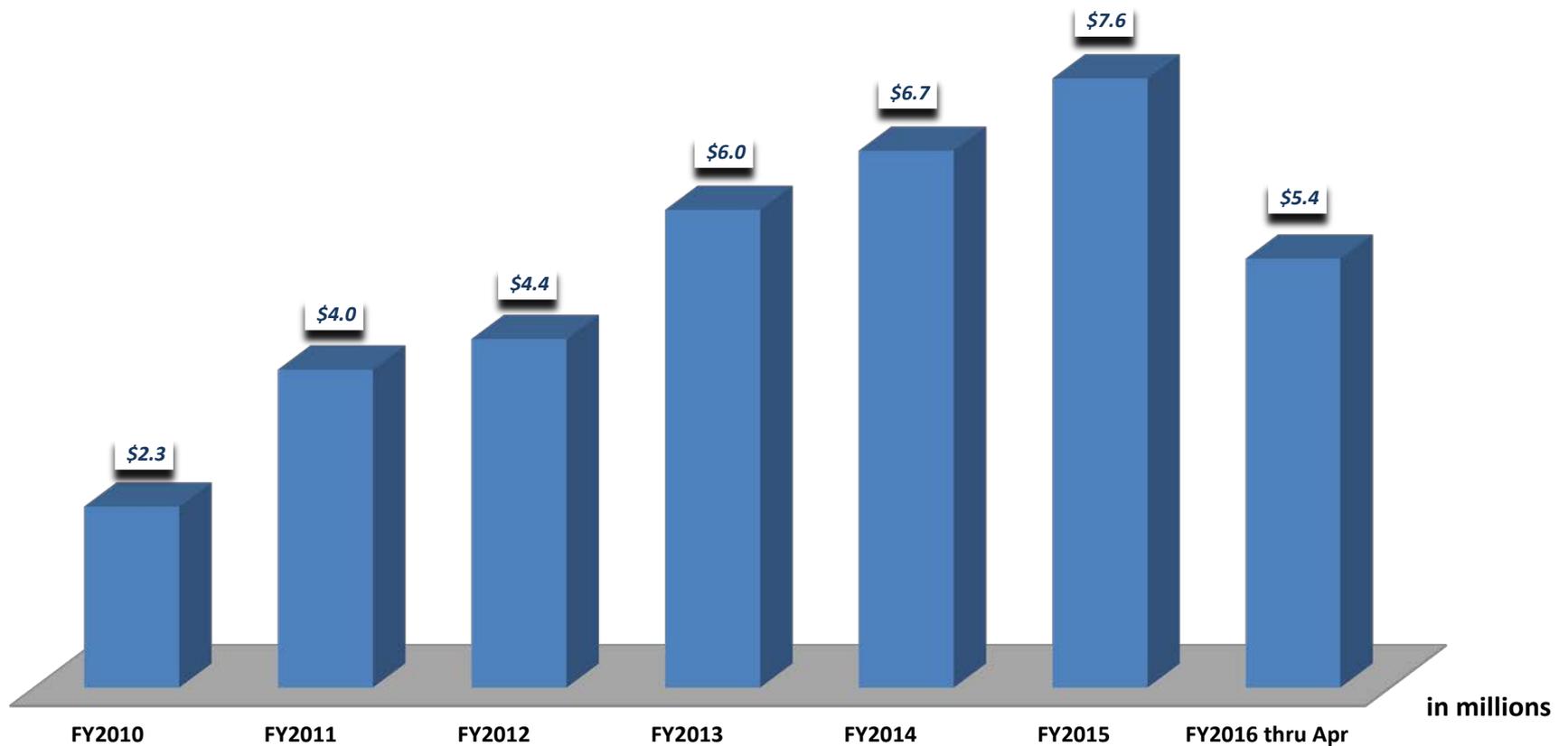


Discount Opportunities Missed: Full and Partial



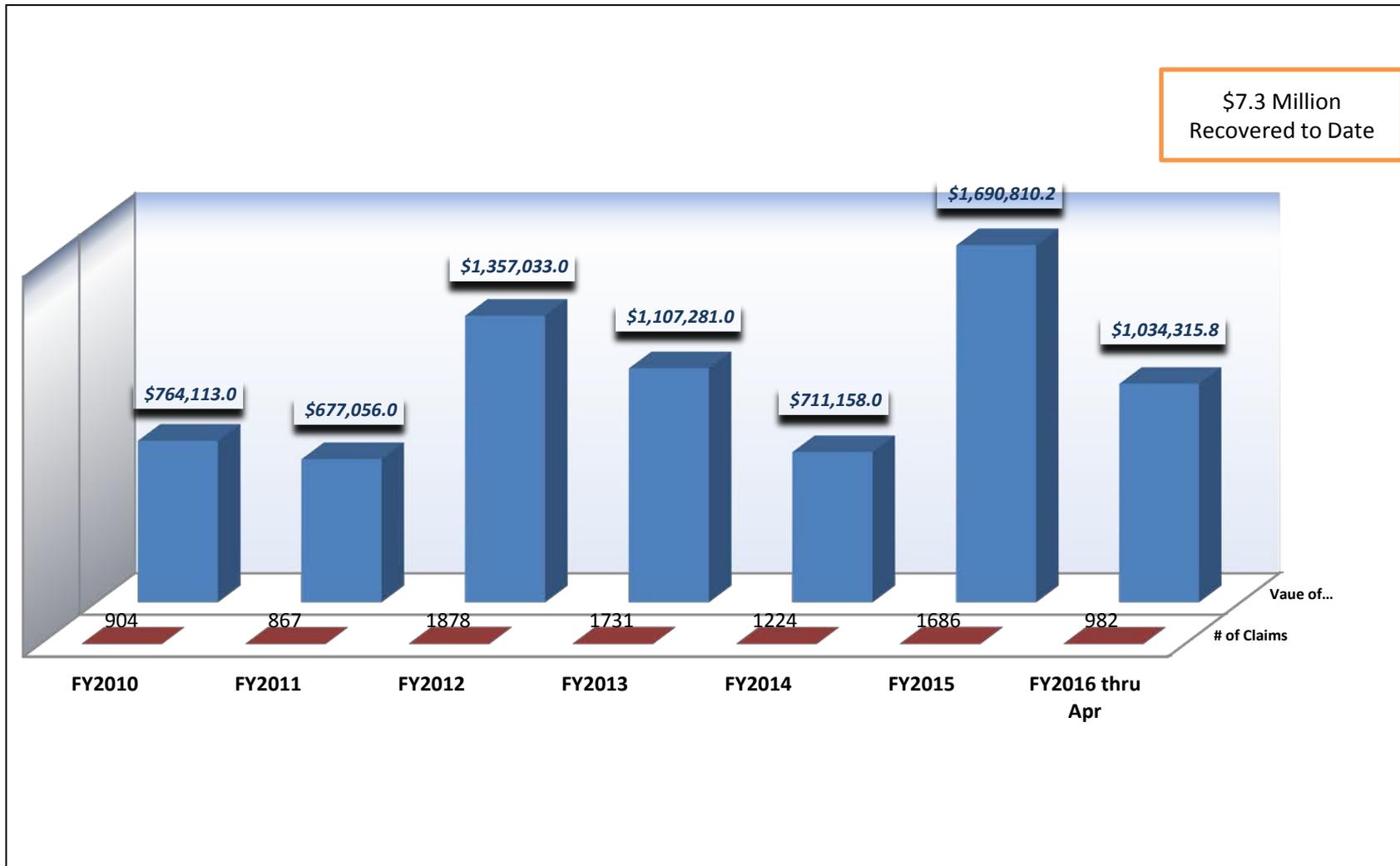


Annual P-Card Spending





Vendor Accounts Receivable Audit



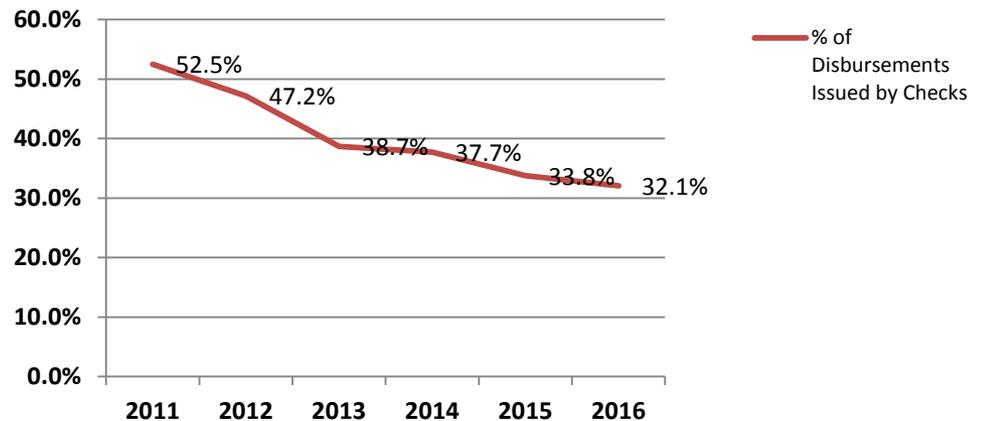
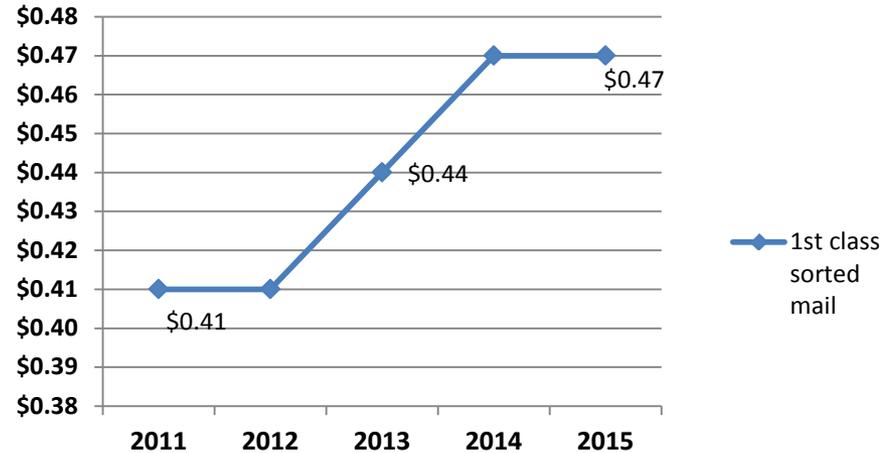


EFT Payments Are Saving more than \$100,000 annually

- Cost of mailings continue to rise

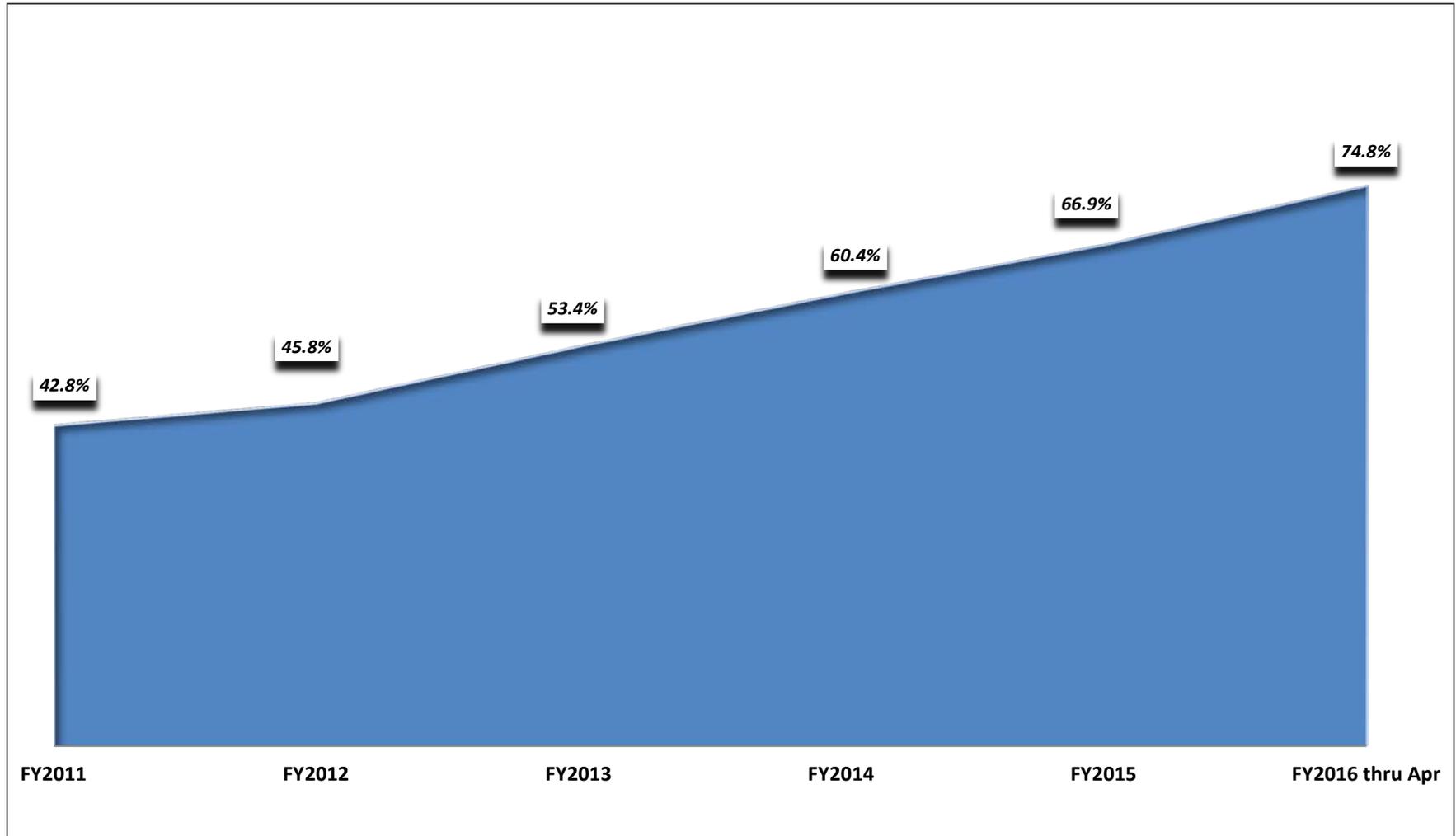
To offset the increases:

- Return mail is declining
- Payments via checks are declining about 9% annually





Direct Deposit Suppressing Pay Advices





Paperless Payroll & Tax Reporting

As of April 30, 2016

Segment of Government	Employees on Direct Deposit	Sum of Suppressed	%
ATTORNEY GENERAL	556	555	100%
DISTRICT ATTORNEY	1,619	1,335	82%
ENVIRONMENTAL AFFAIRS	2,963	1,742	59%
EXECUTIVE OFFICE FOR ADMINISTRATION & FINANCE	3,227	3,036	94%
EXECUTIVE OFFICE OF ECONOMIC DEVELOPMENT	851	851	100%
EXECUTIVE OFFICE OF EDUCATION	25,159	22,705	90%
EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES	22,120	15,846	72%
EXECUTIVE OFFICE OF LABOR and WORKFORCE DEVELOPMENT	1,375	1,362	99%
EXECUTIVE OFFICE OF PUBLIC SAFETY & HOMELAND SECURITY	9,494	7,097	75%
GOVERNOR	72	64	89%
JUDICIARY	7,234	2,642	37%
LEGISLATURE	953	308	32%
MASSACHUSETTS DEPARTMENT OF TRANSPORTATION	3,991	2,337	59%
MASSACHUSETTS GAMING COMMISSION	84	84	100%
OFFICE OF COMPTROLLER	127	127	100%
SECRETARY OF STATE	533	89	17%
SHERIFF DEPARTMENTS	6,442	4,640	72%
STATE AUDITOR	220	178	81%
TREASURER & RECEIVER GENERAL	656	650	99%
OTHER INDEPENDENT	229	105	46%
Grand Total	87,905	65,753	75%

Over 11,300 W-2's were suppressed for tax year 2015 ...a 68% increase from 2014...but we still have a ways to go



How to reach us

All Access – CTR HelpDesk

- Comptroller, Info (CTR) <Comptroller.info@MassMail.State.MA.US>

All Things Payroll

- CTR Statewide Payroll (CTR) <CTR-Statewide-Payroll@MassMail.State.MA.US>

Accounts Payable

- Comptroller, Contracts (CTR) <Comptroller_Contracts@MassMail.State.MA.US>
- Comptroller, Payments (CTR) PaymentsC@MassMail.State.MA.US

Quality Assurance – Single Audit – ICQ - Reviews

- CTR Quality Assurance (CTR) <Qab.Ctr@MassMail.State.MA.US>

Settlements & Judgments – Legal Office

- CTR Settlements & Judgments (CTR) <Settlements.Judgments@MassMail.State.MA.US>;



TEAM Activities

- PAYROLL
- QUALITY ASSURANCE
- ACCOUNTS PAYABLE



Payroll - Close / Open

- Rules Roll – May 27th – Please Renew or create New Rules in early June
- Payroll User Group (PUG) June 15th at 1 Ashburton Place, 21st floor, Boston or join by Webcast
- Split Year FY16 /FY17 - June 26 to July 9
 - Proration 40% to FY16 – 60% to FY17
 - Employee Reimbursements and Prior Period Earnings will post 100% to FY16
 - Details in Split Year Memo coming in June
- AP Payroll– Specific Earning Codes to Charge FY16.
 - There will be 3 AP Pay Periods – Pay Periods ending 7/23, 8/6, and 8/20.
 - Payroll Holds (PH) are required. Memo on details in July



Payroll Hold Transactions

Accounts Payable payroll refers to payroll expenses (wages) earned on or before the end of the Fiscal Year (June 30) but paid during the accounts payable period. All Accounts Payable payroll expenditures must be set aside as encumbrances in MMARS via a Payroll Hold (PH).

On and after May 5th ANF approval is required for PHs processed by Executive Departments where the Appropriation type is Budgetary and the amount is equal to or greater than \$25,000

Generally no PH will be processed during the accounts payable period

At the end of the accounts payable period, unspent balances will be lapsed as part of the Comptroller's lapsing program. A deficiency payroll process should handle any payroll in unfunded accounts.



Expiring Accounts

Limits on Expenditure Corrections

Expiring Accounts – Limits on Expenditure Corrections

State Finance Law requires that funding be in place before services or other obligations can be requested or accepted by contract employees or regular employees (including contractors or employees funded through an ISA).

LARQs are appropriate only to correct accounting *mistakes*. LARQs should not be utilized to transfer expenditures incurred in one account in anticipation of funding in another account (such as waiting for an ISA, federal funds, or a supplemental appropriation).



Quality Assurance

- FY2016 IT Audit work well underway.
- Engagement Letters for Single Audit of federal awards imminent (within next 2 weeks).
- Uniform Guidance requirements are in effect for any \$ awarded after 12/16/14.
 - Special attention to sub-recipient monitoring changes
- QA will assist with communications between Departments and the Auditors:
 - Coordinate and track requests for audit samples
 - Follow-up of prior year findings
 - Confirmation of corrective action plans



Quality Assurance

FY16 Internal Control Questionnaire:

- No longer in PartnerNet
- Open for business in new format
- ICQ submission deadline is June 15th
- QA and the Auditors will follow up on department responses



Quality Assurance

What Needs Improvement:

- Several duplicate payments (\$200 to \$34,000)
- Terminated/transferred employees maintaining access to Enterprise Systems
- Lack of documentation for
 - Risk assessments
 - Vendor file change requests

What Has Improved:

- Better on Department User Access Reviews in December, 2015
 - Timely submission
 - Documentation that a review took place
- Segregation of duties in transaction processing



Risk Management and Accountability Resources

- CTR Training Classes
 - Fraud Awareness and Prevention
 - Risk Management
- Help available with drafting Internal Control Plans
 - Contact anyone in QA (617) 727-5000
- Use the ICQ as a Vehicle for Discussion in your Department
- Incorporate Tools into Policy/Procedures
 - [Internal Controls Guidance](#)
 - Internal Control Guide
 - Fraud Prevention Toolkits
 - Self-Assessments



Accounts Payable Management

- **FY16 DYNACash accounts are balanced and reconciled by 1st week of July and FY17 DYNACash requests are submitted CTR by 1st week of July.**
- **Help the Commonwealth to avoid unnecessary cost. Stop pulling checks. It is very costly to print and pull checks.**
- **Retained Revenue and Intergovernmental Service accounts - Edits for RR returning this week**
- **Negative balances on all subs are reviewed and cleared by the end of FY**
- **Annual clean-up of the Vendor/Customer file to inactivate vendors who had experienced no activity in MMARS for over 5 years is scheduled to occur in the next 3 months.**



RECURRING PAYMENT SPACE LEASE SCHEDULE (MSR1) REPLACEMENT PROJECT

MMARS MG01 needs to be retired – currently used as the RPO recurring payment schedule for G01 Space Lease encumbrances.

- Departments should set up any new space lease RPO, Version 1, with the MSR1 recurring payment schedule.
- Testing for a systematic replacement of MG01 RPOs with an MSR1 RPO continues.
- The space lease schedule replacement (MSR1 for MG01) will occur before mid-June.
 - MG01 schedule will be retired at the end of BFY2016.
 - The new G01 Space lease schedule (MSR1) will replace the MG01.
 - Open MG01 RPO commodity/accounting lines for 2017 and beyond will be closed with a CTR generated system modification.
 - A new MSR1 RPO for 2017 and beyond will be created with a CTR generated system modification.
 - Departments will be notified of the exact execution date via the weekly E-updates.



ENCUMBRANCE PROCESSING DURING THE CLOSE FISCAL YEAR A/P PERIOD JULY 1 – AUGUST 31

SIGNIFICANT CHANGES

- **Budgetary funded requests need to be initially processed to the ANF Platform for approval.**
- **CTR no longer requires the old Late encumbrance request form**
- **CTR does require a copy of the ANF Platform approval, to be submitted with the paperwork for those >\$500,000.**
- **All other fund types (capital, trust or federal funds - 2CN, 3TN, 3TX, 4FN) new or modified encumbrances should be established in FY2017, the current fiscal year, referencing actual dates of service.**
- **For additional guidance review the “Job Aid for Processing Encumbrances Pertaining to the Close Fiscal Year AP Period July 1 to August 31”.**



Expenditure Adjustments

Expenditure Correction (EX)

Expenditure Refund (ER)

An **expenditure correction** is allowed when a department, through its reconciliation process, determines that a coding error has occurred.

The EX is a zero-sum document – the accounting lines must net to zero – and requires a justification in the Comments field.

Use Budget Fiscal Year 2016, Accounting Period 13 for all documents entered after July 1, 2016. An EX needed to correct final 2016 activity must be submitted by August 31, 2016.

An **expenditure refund** is the recovery of a prior overpayment made to a vendor; expenditure refunds received during the same year in which they were made reduce the cash expenditures in the appropriation from which they were originally posted.

The ER is a zero-sum document – the accounting lines must net to zero – and requires a justification in the Comments field.

In accordance with the [Expenditure Refunds \(ER\)](#) policy, a refund of an overpayment from a vendor received on or before June 30 for FY2016 expenditures must be deposited into the bank by noon on Friday, July 1, 2016 in order for it to be considered Budget Fiscal Year 2016 funds



Interdepartmental Service Agreements (ISA)

CLOSING

As required, an ISA must be executed prior to the start of services, therefore no ISA will be processed for the prior fiscal year on or after July 1, 2016 without a legislative exemption.

For additional guidance review the Close/Open Job Aids: Interdepartmental Service Agreement (ISA) Processing and Processing Encumbrances Pertaining to the Close Fiscal Year AP Period July 1 to August 31.

OPENING

To ensure timely processing for the first FY2017 payroll run and contract encumbrances with July 1 effective dates, the appropriate paperwork for new ISAs or for renewals must be submitted to CTR no later than Friday, June 24. Buyer departments will be required to enter the applicable *budget document (BGCN for non-subsidiarized or BGCS for subsidiarized) into MMARS.*

For additional guidance review the Close/Open Job Aid Interdepartmental Service Agreement (ISA) Processing.



EFT - Ongoing Campaign

- All vendors paid 4 or more times annually by the Commonwealth must be paid via EFT
- This Goal does not supersede attention to the possibility of Fraud or Abuse if YOU do not adhere to stated Policies and Practices



When You Identify an Overpayment to a Vendor

- When an overpayment by a Department is discovered the receiving vendor will be required to make repayment of the overpayment or the Department will record a credit memo in MMARS (CEC, GAEC) using Event type PR22 for the amount to be offset.
- Records of overpayments, recoupment or offset must be documented in MMARS by the Department and will be subject to quality assurance and audit review. **Overpayments with no recorded MMARS transaction support may be subject to active contingent fee cost recovery contracts.**
- For additional information regarding how to handle cross fiscal year credit memos or repayments please see the [Commonwealth Bill Payment Policy](#) and/or the [Policy regarding Expenditure Refunds](#) (ER).
- [Job Aids](#) regarding the processing of these and related transactions can be found on the Comptroller's website.



Vendor Management

- Vendors are your business partners – you are responsible to:
 - Confirm authorized contacts
 - Confirm changes
- CTR continues to perform IRS TIN Matching.
 - CTR continues to inform CFOs & MMARS Liaisons to follow up with vendors to make the necessary changes to rectify mismatches.
- To limit opportunities for fraud and abuse, vendors who have not paid for more than 5 years will be placed on inactive status in MMARS.



Key Dates

- **May 5** ANF - Encumbrance Deadline for Budgeted Accounts
- **June 15** ICQ response
- **May 31** Preliminary Budget Available for Review
- **June 2 & 3** Contract processing suspended to ready for out-year roll
- **June 4 & 5** Out-Year Contract Roll - MMARS
May be unavailable morning of June 6th
- **June 6** FY2017 MMARS opens for encumbering
- **June 30** Final day to receive FY16 goods/services



Key Dates

- **July 1** Cash cutoff – 2016 revenue must be deposited by noon
- **July 12** Split Year Payroll Runs
- **July 22** Balance Forward begins July 22nd
- **August 23** Last Accounts Payable Payroll Runs (pay period 8/7 – 8/20)
- **August 31** FY 2016 Accounts Payable Period ENDS
- **Sept 1 & 2** Contract processing suspended to ready for out-year roll
- **Sept 3 – 4** Contract Unspent Roll (Federal, Trust Capital) & Lapse FY2016 Encumbrances



CTHRU

- CTR's new Open Records Platform
 - SaaS solution subscription based OTS
 - Goal: If the record could be requested of our office – we will make it available online
 - Will have a geometric ROI for agencies whose records are contained in MMARS and HR/CMS
 - Ideation to Live demo in less than 90 days
- Live Demo...

A faded, light blue background image of a classical building dome, likely a government or institutional structure, is visible on the left side of the slide. The dome is partially obscured by the dark blue background.

CTHRU

Thomas Smith-Vaughn



CTHRU Open Expenditures

The Commonwealth of Massachusetts presents CTHRU Open Expenditures as part of our commitment to improving transparency and open record access by providing a guided view through complex financial information.

This site provides a guided view through our budget and provides a transparent look at how we allocate public funds. The charts, graphs, and tables below are all highly interactive and we invite you to explore.

[Read More...](#)

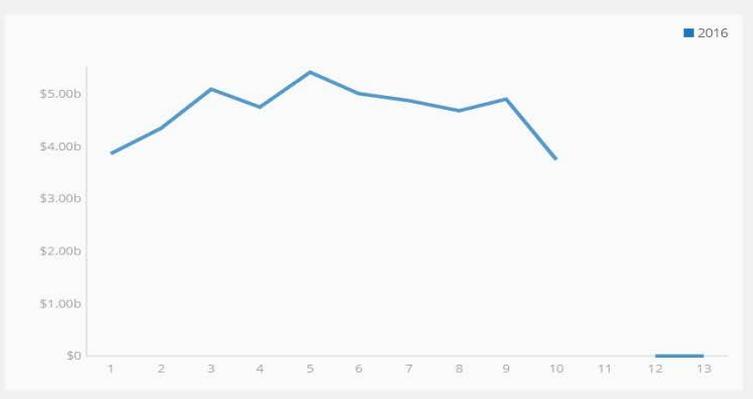
Spending Summary 2016 ▼

Total Spending
\$46.70 Billion

Total Transactions
2.23 million

Total transactions is every transaction that the State as an entity has made since the start of the fiscal year

[Explore All Spending](#)



Top Department
\$10.66 Billion

EXECUTIVE OFFICE OF HEALTH AND HUMAN...

Top 5

- EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES (EHS)
- OFFICE OF THE STATE TREASURER (TRE)
- DEPARTMENT OF REVENUE (DOR)
- DEPARTMENT OF ELDER AFFAIRS (ELD)
- UNIVERSITY OF MASSACHUSETTS SYSTEM (UMS)

[Show Chart](#)

Top Vendor
\$2.41 Billion

UMS - SUMMARY TRUST PAYMENT

Top 5

- UMS - SUMMARY TRUST PAYMENT
- RETIREMENT ALLOWANCE-TEACHERS
- BOND REDEMPTION (PRINCIPAL)
- RETIREMENT ALLOWANCE-STATE EMPLOYEES
- NEIGHBORHOOD HEALTH PLAN INC

[Show Chart](#)

Top Object Class
\$15.62 Billion

BENEFIT PROGRAMS (RR)

Top 5

- BENEFIT PROGRAMS (RR)
- STATE AID/POL SUB (PP)
- PENSION & INSURANCE RELATED EX (DD)
- REGULAR EMPLOYEE COMPENSATION (AA)
- DEBT PAYMENT (SS)

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CTHRU Open Expenditures

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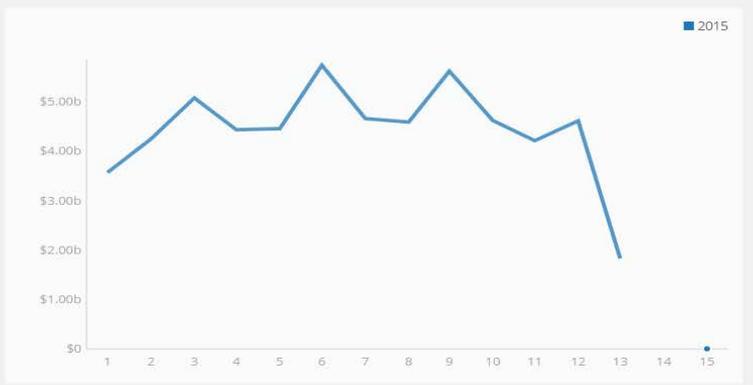
Spending Summary 2015 ▾

Total Spending
\$57.70 Billion

Total Transactions
2.93 million

Total transactions is every transaction that the State as an entity has made since the start of the fiscal year

[Explore All Spending](#)



Top Department
\$11.07 Billion
EXECUTIVE OFFICE OF HEALTH AND HUMAN...

Top 5

- EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES (EHS)
- OFFICE OF THE STATE TREASURER (TRE)
- DEPARTMENT OF REVENUE (DOR)
- DEPARTMENT OF ELDER AFFAIRS (ELD)
- UNIVERSITY OF MASSACHUSETTS SYSTEM (UMS)

[Show Chart](#)

Top Vendor
\$2.94 Billion
EOL - SUMMARY TRUST PAYMENT

Top 5

- EOL - SUMMARY TRUST PAYMENT
- BOND REDEMPTION (PRINCIPAL)
- RETIREMENT ALLOWANCE-TEACHERS
- UMS - SUMMARY TRUST PAYMENT
- RETIREMENT ALLOWANCE-STATE EMPLOYEES

[Show Chart](#)

Top Object Class
\$17.88 Billion
BENEFIT PROGRAMS (RR)

Top 5

- BENEFIT PROGRAMS (RR)
- STATE AID/POL SUB (PP)
- PENSION & INSURANCE RELATED EX (DD)
- REGULAR EMPLOYEE COMPENSATION (AA)
- DEBT PAYMENT (SS)

[Show Chart](#)

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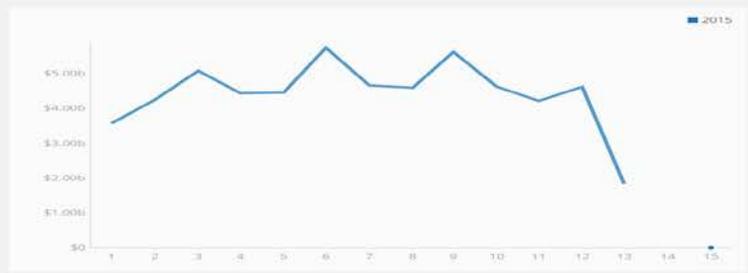
[Read More...](#)

Spending Summary 2015 ▾

Total Spending
\$57.70 Billion

Total Transactions
2.93 million

Total transactions is every transaction that the State as an entity has made since the start of the fiscal year.



[Explore All Spending](#)

Top Department
\$11.07 Billion
EXECUTIVE OFFICE OF HEALTH AND HUMAN...

- Top 5**
1. EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES (EHS)
 2. OFFICE OF THE STATE TREASURER (TRE)
 3. DEPARTMENT OF REVENUE (DOR)
 4. DEPARTMENT OF ELDER AFFAIRS (ELD)
 5. UNIVERSITY OF MASSACHUSETTS SYSTEM (UMS)

[Show Chart](#)

Top Vendor
\$2.94 Billion
EOL - SUMMARY TRUST PAYMENT

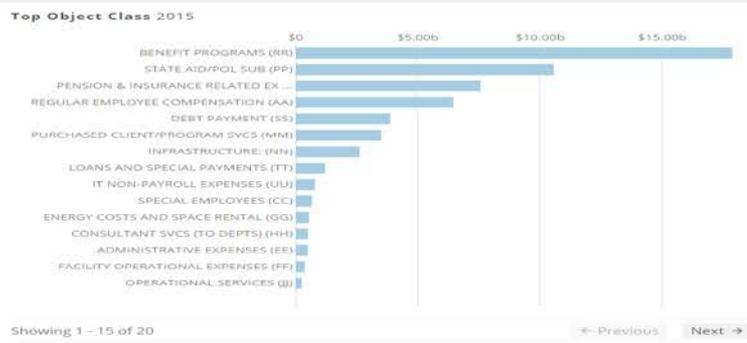
- Top 5**
1. EOL - SUMMARY TRUST PAYMENT
 2. BOND REDEMPTION (PRINCIPAL)
 3. RETIREMENT ALLOWANCE-TEACHERS
 4. UMS - SUMMARY TRUST PAYMENT
 5. RETIREMENT ALLOWANCE-STATE EMPLOYEES

[Show Chart](#)

Top Object Class
\$17.88 Billion
BENEFIT PROGRAMS (RR)

- Top 5**
1. BENEFIT PROGRAMS (RR)
 2. STATE AID/POL SUB (PP)
 3. PENSION & INSURANCE RELATED EX (DD)
 4. REGULAR EMPLOYEE COMPENSATION (AA)
 5. DEBT PAYMENT (SS)

[Hide Chart](#)



Showing 1 - 15 of 20 [← Previous](#) [Next →](#)

[Explore Object Class](#)

Open Expenditures

\$57.7 Billion Entire Ledger 2015

Entire Ledger
\$57.7 billion - 100.0% of all

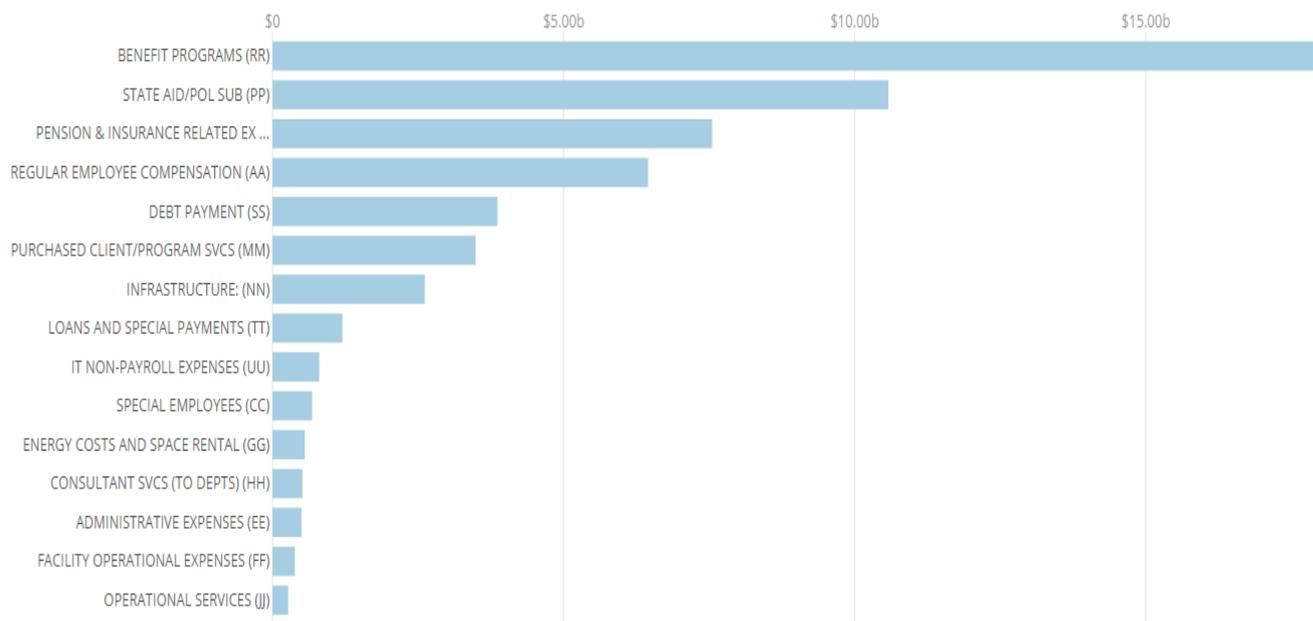
Spending Summary Checkbook

Entire Ledger broken down by Object Class

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\$ %

Sort

Total (Descending)

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- [Open Expenditures](#)
- Entire Ledger**
\$57.7 billion - 100.0% of all

\$57.7 Billion Entire Ledger 2015 ▾

Spending Summary [Checkbook](#)

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Object Class	Amount
BENEFIT PROGRAMS (RR)	\$17,879,479,145.19
STATE AID/POL SUB (PP)	\$10,577,741,593.24
PENSION & INSURANCE RELATED EX (DD)	\$7,550,516,948.76
REGULAR EMPLOYEE COMPENSATION (AA)	\$6,448,494,843.71
DEBT PAYMENT (SS)	\$3,862,828,222.67
PURCHASED CLIENT/PROGRAM SVCS (MM)	\$3,487,730,929.84
INFRASTRUCTURE: (NN)	\$2,614,360,978.07
LOANS AND SPECIAL PAYMENTS (TT)	\$1,199,008,465.09
IT NON-PAYROLL EXPENSES (UU)	\$801,995,012.58
SPECIAL EMPLOYEES (CC)	\$680,729,623.86
ENERGY COSTS AND SPACE RENTAL (GG)	\$555,124,251.35
CONSULTANT SVCS (TO DEPTS) (HH)	\$512,266,054.14

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- [Table](#)**
- [Over Time](#)

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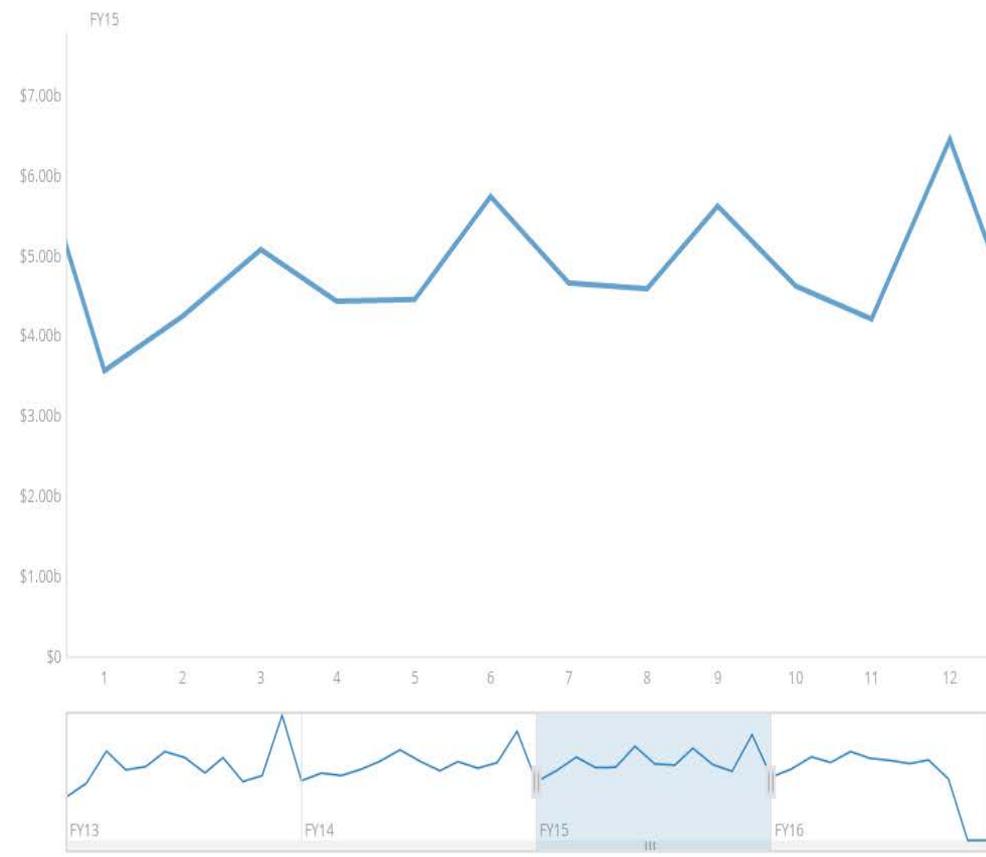
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\$57.7 Billion Entire Ledger 2015

Entire Ledger
\$57.7 billion - 100.0% of all

Spending Summary [Checkbook](#)

Zoom 1m 6m YTD 1y All



- Total Show All
- BENEFIT PROGRAMS (RR)
 - STATE AID/POL SUB (PP)
 - PENSION & INSURANCE RELATED EX (DD)
 - REGULAR EMPLOYEE COMPENSATION (AA)
 - DEBT PAYMENT (SS)
 - PURCHASED CLIENT/PROGRAM SVCS (MM)
 - INFRASTRUCTURE: (NN)
 - LOANS AND SPECIAL PAYMENTS (TT)
 - IT NON-PAYROLL EXPENSES (UU)
 - SPECIAL EMPLOYEES (CC)
 - ENERGY COSTS AND SPACE RENTAL (GG)
 - ADMINISTRATIVE EXPENSES (EE)
 - CONSULTANT SVCS (TO DEPTS) (HH)
 - FACILITY OPERATIONAL EXPENSES (FF)
 - OPERATIONAL SERVICES (JJ)

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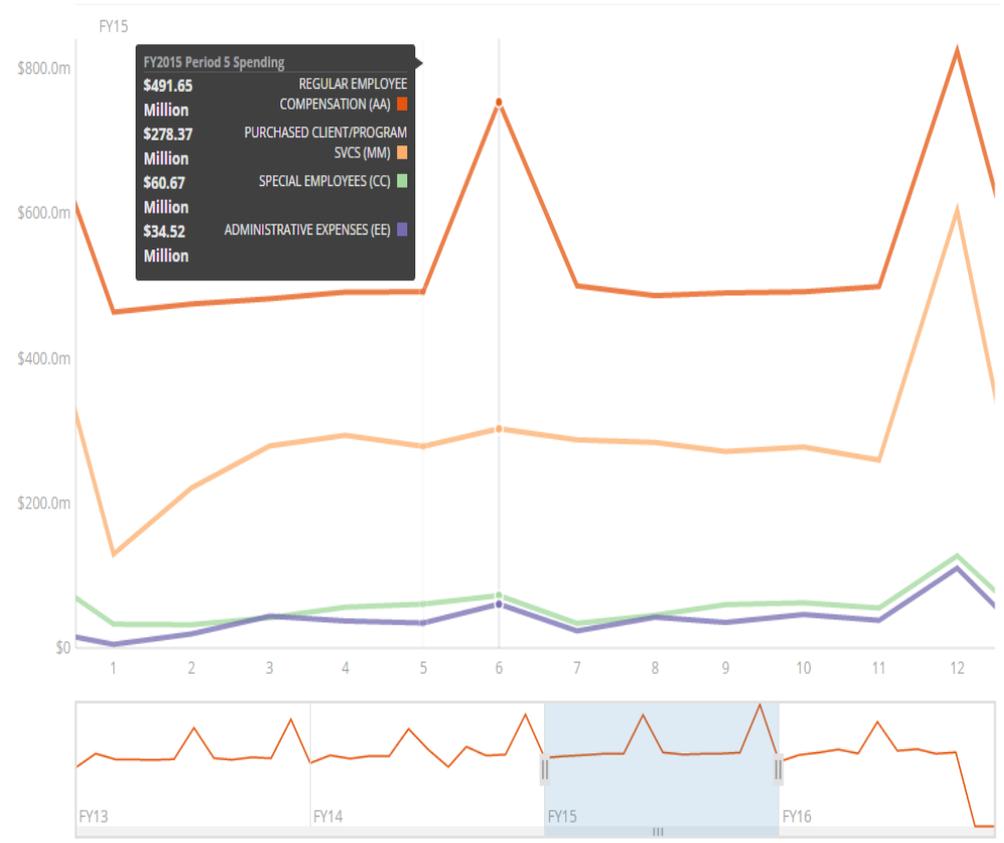
Open Expenditures

\$57.7 Billion Entire Ledger 2015

Entire Ledger
\$57.7 billion - 100.0% of all

Spending Summary [Checkbook](#)

Zoom 1m 6m YTD 1y All



- Total Show All
- BENEFIT PROGRAMS (RR)
- STATE AID/POL SUB (PP)
- PENSION & INSURANCE RELATED EX (DD)
- REGULAR EMPLOYEE COMPENSATION (AA)
- DEBT PAYMENT (SS)
- PURCHASED CLIENT/PROGRAM SVCS (MM)
- INFRASTRUCTURE: (NN)
- LOANS AND SPECIAL PAYMENTS (TT)
- IT NON-PAYROLL EXPENSES (UU)
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- ENERGY COSTS AND SPACE RENTAL (GG)
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- CONSULTANT SVCS (TO DEPTS) (HH)
- FACILITY OPERATIONAL EXPENSES (FF)
- OPERATIONAL SERVICES (JJ)

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CTHRU Open Expenditures

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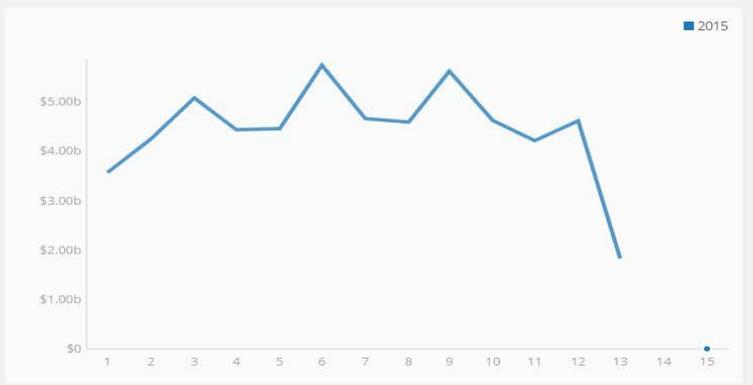
Spending Summary 2015 ▾

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\$57.70 Billion

Total Transactions
2.93 million

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[Explore All Spending](#)



Top Department
\$11.07 Billion
EXECUTIVE OFFICE OF HEALTH AND HUMAN...

Top 5

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- OFFICE OF THE STATE TREASURER (TRE)
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- DEPARTMENT OF ELDER AFFAIRS (ELD)
- UNIVERSITY OF MASSACHUSETTS SYSTEM (UMS)

[Show Chart](#)

Top Vendor
\$2.94 Billion
EOL - SUMMARY TRUST PAYMENT

Top 5

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- BOND REDEMPTION (PRINCIPAL)
- RETIREMENT ALLOWANCE-TEACHERS
- UMS - SUMMARY TRUST PAYMENT
- RETIREMENT ALLOWANCE-STATE EMPLOYEES

[Show Chart](#)

Top Object Class
\$17.88 Billion
BENEFIT PROGRAMS (RR)

Top 5

- BENEFIT PROGRAMS (RR)
- STATE AID/POL SUB (PP)
- PENSION & INSURANCE RELATED EX (DD)
- REGULAR EMPLOYEE COMPENSATION (AA)
- DEBT PAYMENT (SS)

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Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

\$57.7 Billion Entire Ledger 2015

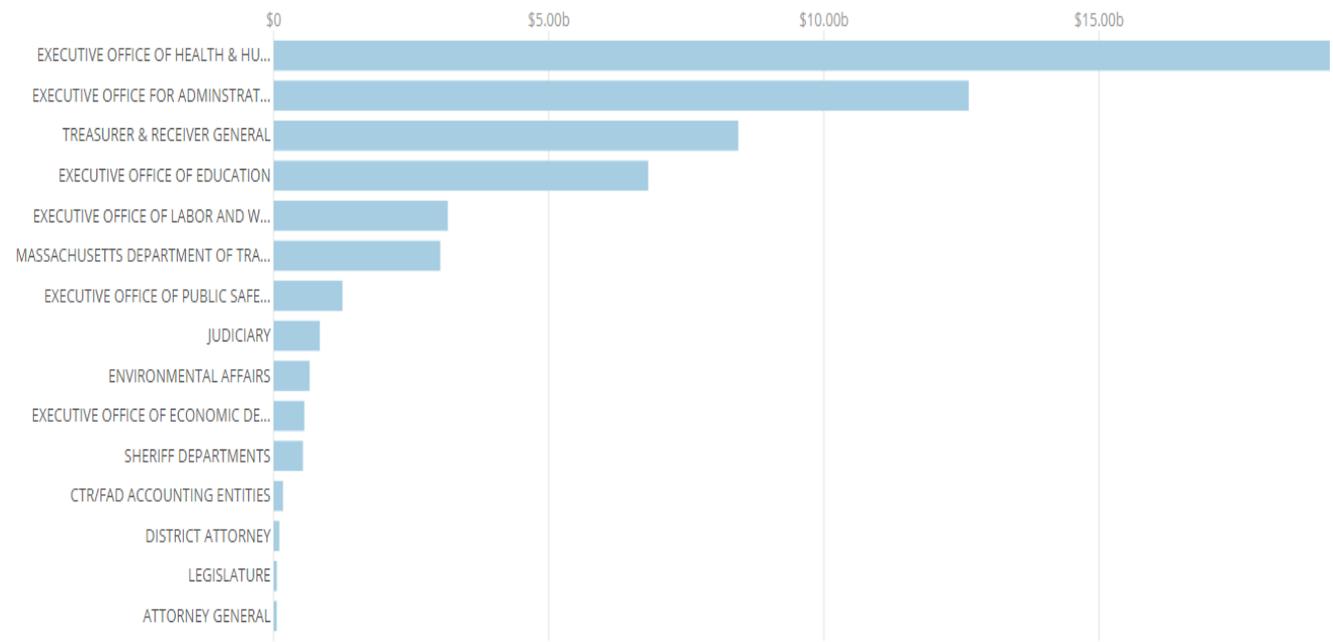
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Entire Ledger broken down by [Cabinet/Secretariat](#)

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Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

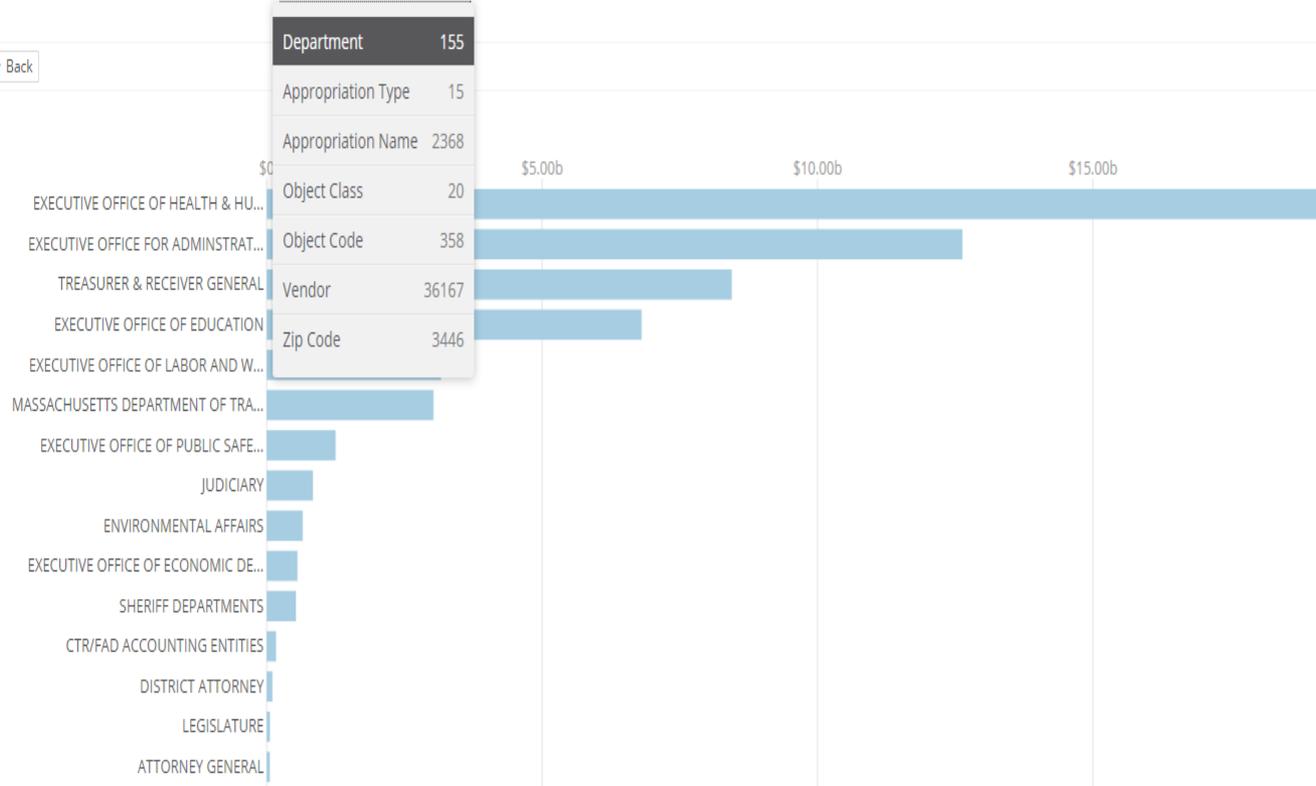
\$57.7 Billion Entire Ledger 2015

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Entire Ledger broken down by Cabinet/Secretariat

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Department	155
Appropriation Type	15
Appropriation Name	2368
Object Class	20
Object Code	358
Vendor	36167
Zip Code	3446

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Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

Cabinet/Secretariat
EXECUTIVE OFFICE OF
HEALTH & H...
\$19.2 billion - 33.3% of all

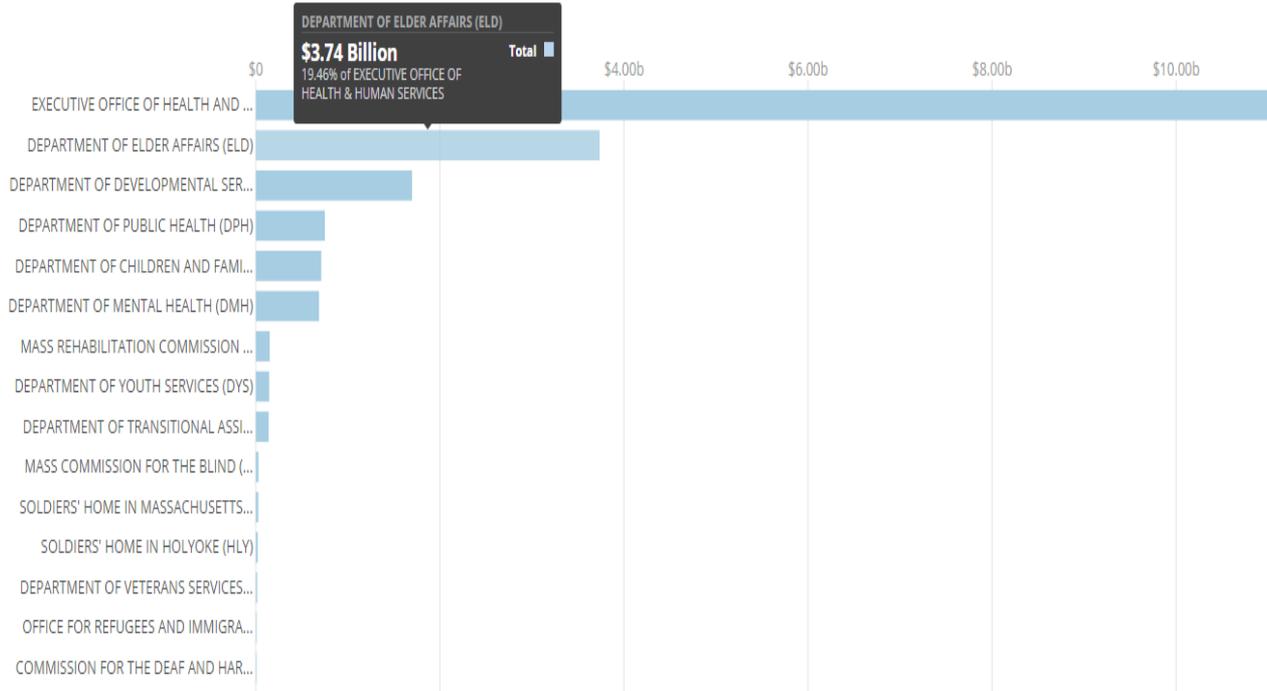
\$19.2 Billion EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES 2015

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EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES broken down by Department

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DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 Billion
 19.46% of EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES

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Sort
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Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

Cabinet/Secretariat
EXECUTIVE OFFICE OF
HEALTH & H...
\$19.2 billion - 33.3% of all

Department
DEPARTMENT OF ELDER
AFFAIRS (ELD)
\$3.74 billion - 6.5% of all

\$3.74 Billion DEPARTMENT OF ELDER AFFAIRS (ELD) 2015

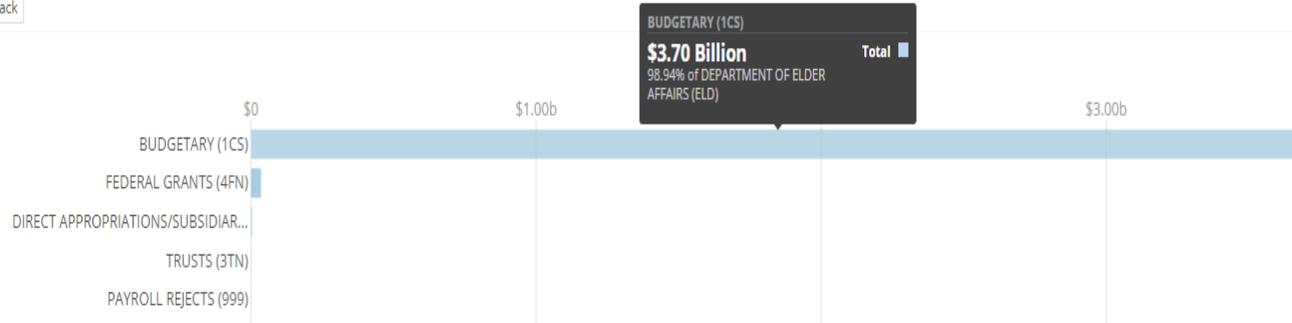
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DEPARTMENT OF ELDER AFFAIRS (ELD) broken down by Appropriation Type

Within EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES

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\$ %

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Total (Descending)



Open Expenditures

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\$57.7 billion - 100.0% of all
- Cabinet/Secretariat
EXECUTIVE OFFICE OF HEALTH & H...
\$19.2 billion - 33.3% of all
- Department
DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 billion - 6.5% of all
- Appropriation Type
BUDGETARY (1CS)
\$3.70 billion - 6.4% of all

\$3.70 Billion BUDGETARY (1CS) 2015

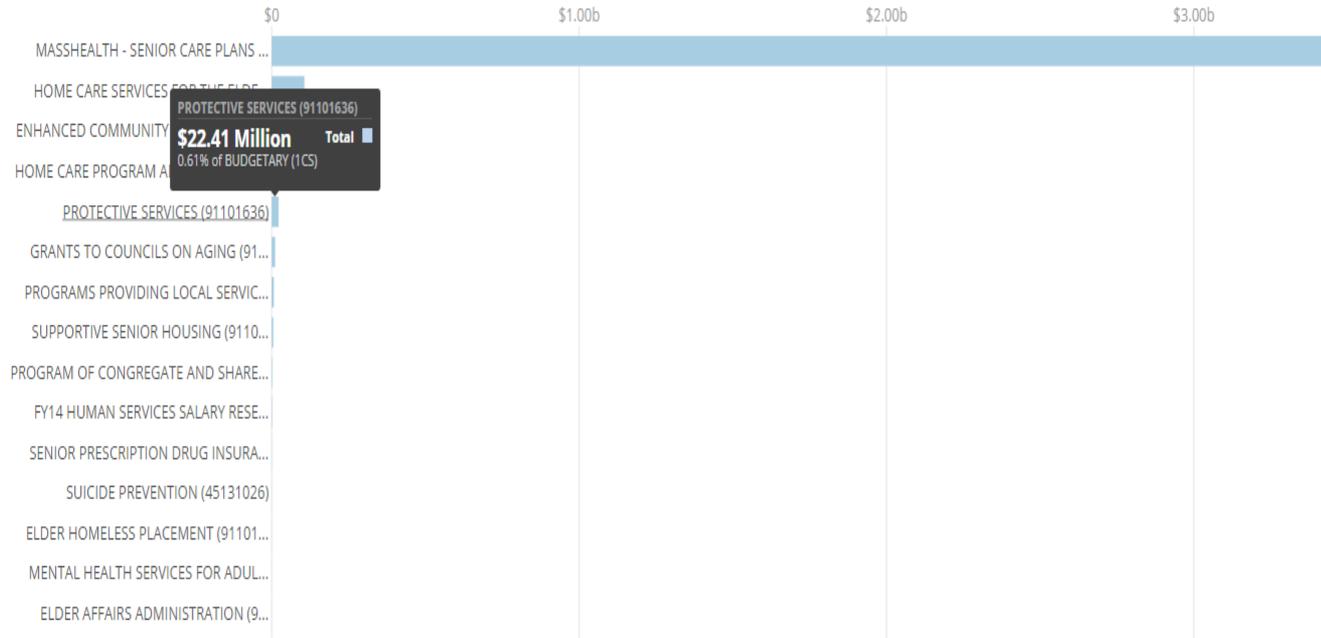
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BUDGETARY (1CS) broken down by Appropriation Name

Within EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES and DEPARTMENT OF ELDER AFFAIRS (ELD)

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\$ %

Sort

Total (Descending)

Open Expenditures

- Entire Ledger
\$57.7 billion - 100.0% of all
- Cabinet/Secretariat
EXECUTIVE OFFICE OF HEALTH & H...
\$19.2 billion - 33.3% of all
- Department
DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 billion - 6.5% of all
- Appropriation Type
BUDGETARY (1CS)
\$3.70 billion - 6.4% of all
- Appropriation Name
PROTECTIVE SERVICES (91101636)
\$22.4 million - 0.0% of all

\$22.4 Million PROTECTIVE SERVICES (91101636) 2015

Spending Summary [Checkbook](#)

PROTECTIVE SERVICES (91101636) broken down by Object Class

Within EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES, DEPARTMENT OF ELDER AFFAIRS (ELD) and BUDGETARY (1CS)

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\$ %

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Total (Descending) ▼

Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

Cabinet/Secretariat
EXECUTIVE OFFICE OF HEALTH & H...
\$19.2 billion - 33.3% of all

Department
DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 billion - 6.5% of all

Appropriation Type
BUDGETARY (1CS)
\$3.70 billion - 6.4% of all

Appropriation Name
PROTECTIVE SERVICES (91101636)
\$22.4 million - 0.0% of all

Object Class
PURCHASED CLIENT/PROGRAM SVCS ...
\$22.4 million - 0.0% of all

\$22.4 Million PURCHASED CLIENT/PROGRAM SVCS (MM) 2015

Spending Summary [Checkbook](#)

● PURCHASED CLIENT/PROGRAM SVCS (MM) broken down by Object Code

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Within EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES, DEPARTMENT OF ELDER AFFAIRS (ELD), BUDGETARY (1CS) and PROTECTIVE SERVICES (91101636)

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\$ %

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Total (Descending) ▼

Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

Cabinet/Secretariat
EXECUTIVE OFFICE OF HEALTH & H...
\$19.2 billion - 33.3% of all

Department
DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 billion - 6.5% of all

Appropriation Type
BUDGETARY (1CS)
\$3.70 billion - 6.4% of all

Appropriation Name
PROTECTIVE SERVICES (91101636)
\$22.4 million - 0.0% of all

Object Class
PURCHASED CLIENT/PROGRAM SVCS ...
\$22.4 million - 0.0% of all

Object Code
PURCHASED HUMAN & SOCIAL SERVI...
\$22.1 million - 0.0% of all

\$22.1 Million PURCHASED HUMAN & SOCIAL SERVICES FOR CLIENTS/NON MEDICAL (M03) 2015

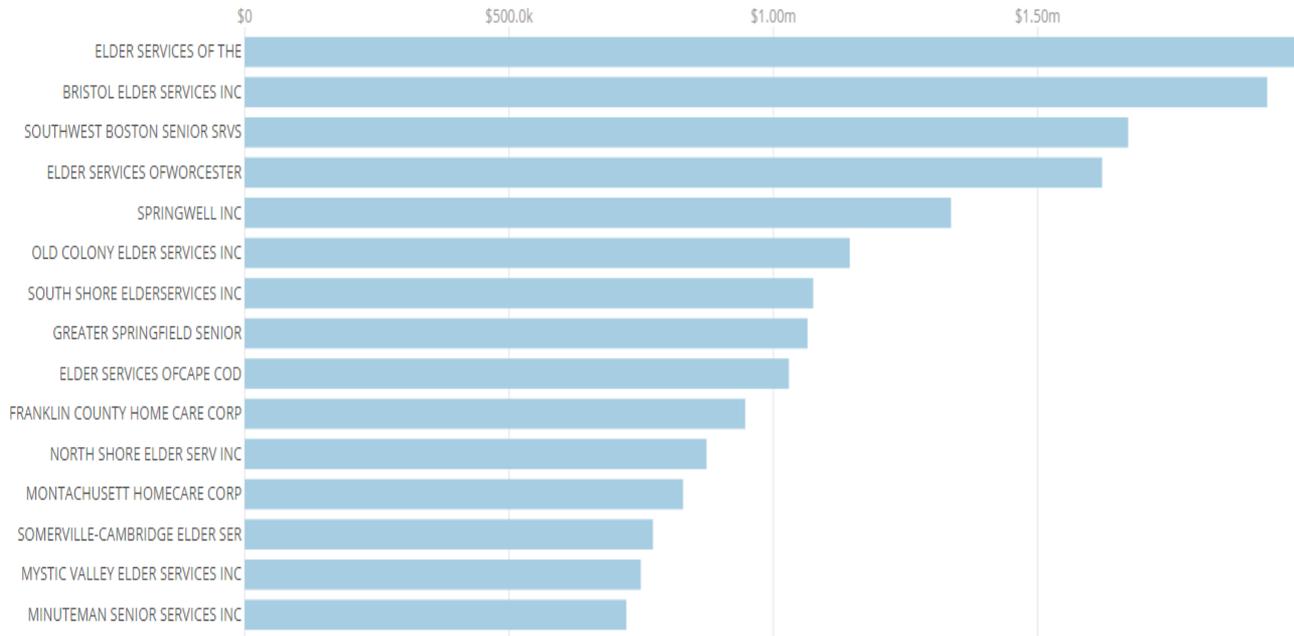
Spending Summary [Checkbook](#)

PURCHASED HUMAN & SOCIAL SERVICES FOR CLIENTS/NON MEDICAL (M03) broken down by Vendor

Within EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES, DEPARTMENT OF ELDER AFFAIRS (ELD), BUDGETARY (1CS), PROTECTIVE SERVICES (91101636) and PURCHASED CLIENT/PROGRAM SVCS (MM)

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Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

Cabinet/Secretariat
EXECUTIVE OFFICE OF HEALTH & H...
\$19.2 billion - 33.3% of all

Department
DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 billion - 6.5% of all

Appropriation Type
BUDGETARY (1CS)
\$3.70 billion - 6.4% of all

Appropriation Name
PROTECTIVE SERVICES (91101636)
\$22.4 million - 0.0% of all

Object Class
PURCHASED CLIENT/PROGRAM SVCS ...
\$22.4 million - 0.0% of all

Object Code
PURCHASED HUMAN & SOCIAL SERVI...
\$22.1 million - 0.0% of all

\$22.1 Million PURCHASED HUMAN & SOCIAL SERVICES FOR CLIENTS/NON MEDICAL (M03) 2015

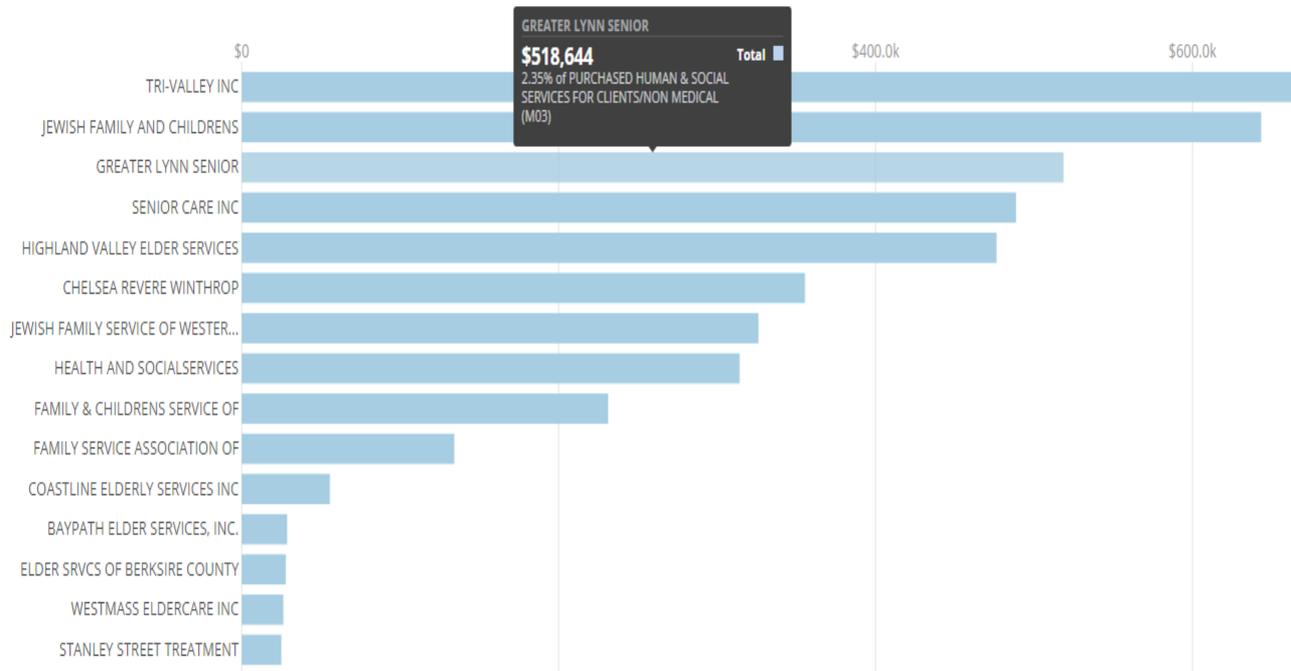
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● PURCHASED HUMAN & SOCIAL SERVICES FOR CLIENTS/NON MEDICAL (M03) broken down by Vendor

Within EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES, DEPARTMENT OF ELDER AFFAIRS (ELD), BUDGETARY (1CS), PROTECTIVE SERVICES (91101636) and PURCHASED CLIENT/PROGRAM SVCS (MM)

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Show As

\$ %

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Total (Descending)

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Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

Cabinet/Secretariat
EXECUTIVE OFFICE OF HEALTH & H...
\$19.2 billion - 33.3% of all

Department
DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 billion - 6.5% of all

Appropriation Type
BUDGETARY (1CS)
\$3.70 billion - 6.4% of all

Appropriation Name
PROTECTIVE SERVICES (91101636)
\$22.4 million - 0.0% of all

Object Class
PURCHASED CLIENT/PROGRAM SVCS ...
\$22.4 million - 0.0% of all

Object Code
PURCHASED HUMAN & SOCIAL SERVI...
\$22.1 million - 0.0% of all

\$518,644 GREATER LYNN SENIOR 2015

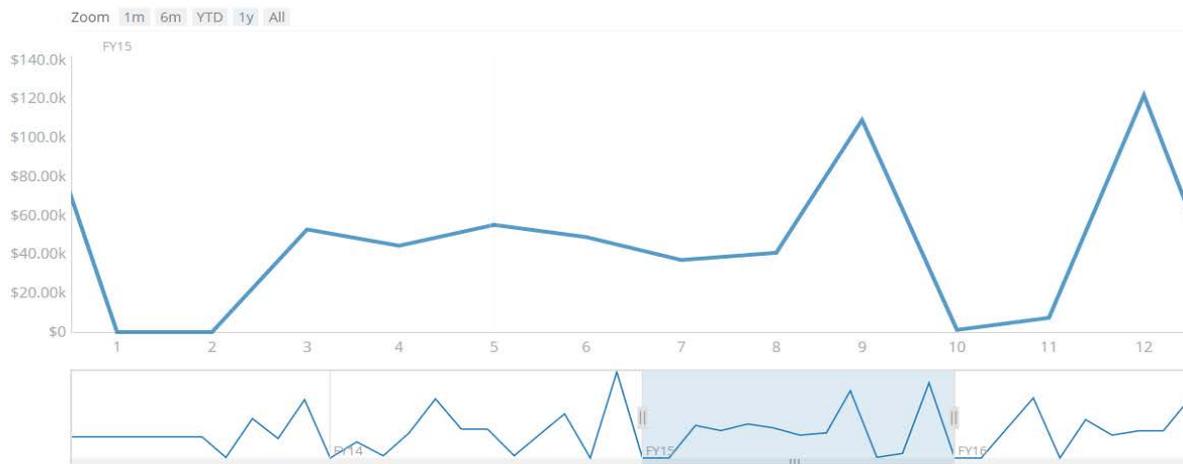
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GREATER LYNN SENIOR

Within EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES, DEPARTMENT OF ELDER AFFAIRS (ELD), BUDGETARY (1CS), PROTECTIVE SERVICES (91101636), PURCHASED CLIENT/PROGRAM SVCS (MM) and PURCHASED HUMAN & SOCIAL SERVICES FOR CLIENTS/NON MEDICAL (M03)

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Payments Over Time



Totals

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Payment BreakDown 2015

By Zip Code



Other Agencies Using GREATER LYNN SENIOR

Vendor	Agency	Top Expense Category	Amount
GREATER LYNN SENIOR SERVICES	Federal Contracts Explorer	Q999: MEDICAL- OTHER	\$263,915.00

 Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

Cabinet/Secretariat
EXECUTIVE OFFICE OF HEALTH & H...
\$19.2 billion - 33.3% of all

Department
DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 billion - 6.5% of all

Appropriation Type
BUDGETARY (1CS)
\$3.70 billion - 6.4% of all

Appropriation Name
PROTECTIVE SERVICES (91101636)
\$22.4 million - 0.0% of all

Object Class
PURCHASED CLIENT/PROGRAM SVCS ...
\$22.4 million - 0.0% of all

Object Code
PURCHASED HUMAN & SOCIAL SERVI...
\$22.1 million - 0.0% of all

Vendor
GREATER LYNN SENIOR

\$518,644 GREATER LYNN SENIOR 2015 ▾

Spending Summary Checkbook

GREATER LYNN SENIOR

Checkbook

Filtered by EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES, DEPARTMENT OF ELDER AFFAIRS (ELD), BUDGETARY (1CS), PROTECTIVE SERVICES (91101636), PURCHASED CLIENT/PROGRAM SVCS (MM) and PURCHASED HUMAN & SOCIAL SERVICES FOR CLIENTS/NON MEDICAL (M03)

Total
\$518,644.20

Transactions
20

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	Vendor	Department	Appropriation	Payment Date	Amount	Payment ID
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	Jul 3, 2015	\$40,785.84	07011500000000000346
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	Jul 2, 2015	\$3,174.60	0630150000000122343
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	Jun 9, 2015	\$39,683.52	0605150000000112615
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	Jun 9, 2015	\$38,245.01	0605150000000112822
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	May 7, 2015	\$7,317.55	0505150000000101622
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	Apr 17, 2015	\$1,111.55	0415150000000095368
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	Apr 1, 2015	\$52,911.36	0330150000000089564
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	Mar 16, 2015	\$3,726.91	0312150000000083806
	GREATER LYNN SENIOR	DEPARTMENT OF ELDER AFFAIRS (ELD)	PROTECTIVE SERVICES (91101636)	Mar 6, 2015	\$52,543.92	0304150000000080551

Open Expenditures

EXECUTIVE OFFICE OF HEALTH & H...
\$19.2 billion - 33.3% of all

Department
DEPARTMENT OF ELDER AFFAIRS (ELD)
\$3.74 billion - 6.5% of all

Appropriation Type
BUDGETARY (1CS)
\$3.70 billion - 6.4% of all

Appropriation Name
PROTECTIVE SERVICES (911101636)
\$22.4 million - 0.0% of all

Object Class
PURCHASED CLIENT/PROGRAM SVCS ...
\$22.4 million - 0.0% of all

Object Code
PURCHASED HUMAN & SOCIAL SERVI...
\$22.1 million - 0.0% of all

Vendor
GREATER LYNN SENIOR
\$518,644 - 0.0% of all

\$518,644 GREATER LYNN SENIOR 2015

Spending Summary [Checkbook](#)

GREATER LYNN SENIOR

Payment Detail

[← Back to Checkbook](#)

GREATER LYNN SENIOR

EXECUTIVE OFFICE OF HEALTH & HUMAN SERVICES

\$39,683.52

Zip Code
01901

Fund
GENERAL FUND

Date: 6/9/2015
ID: GREATER LYNN SENIOR

Additional Details

Fiscal Year
2015

Date
6/9/2015

Vendor
GREATER LYNN SENIOR

Date
6/9/2015

Amount
\$39,683.52

Payment Reference
0605150000000112615

CTHRU Open Expenditures

The Commonwealth of Massachusetts presents CTHRU Open Expenditures as part of our commitment to improving transparency and open record access by providing a guided view through complex financial information.

This site provides a guided view through our budget and provides a transparent look at how we allocate public funds. The charts, graphs, and tables below are all highly interactive and we invite you to explore.

[Read More...](#)

GREATER LYNN SENIOR Vendor

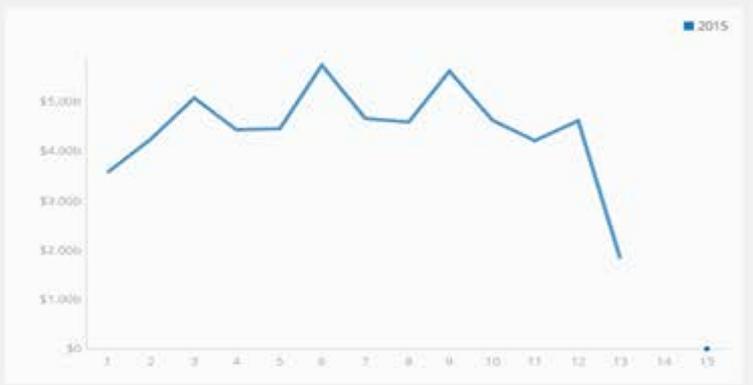
Spending Summary 2015 ▾

Total Spending
\$57.70 Billion

Total Transactions
2.93 million

Total transactions is every transaction that the State as an entity has made since the start of the fiscal year.

[Explore All Spending](#)



Top Department
\$11.07 Billion

EXECUTIVE OFFICE OF HEALTH AND HUMAN...

Top 5

- EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES (EHS)
- OFFICE OF THE STATE TREASURER (TRF)
- DEPARTMENT OF REVENUE (DOR)
- DEPARTMENT OF ELDER AFFAIRS (ELD)
- UNIVERSITY OF MASSACHUSETTS SYSTEM (UMS)

[Show Chart](#)

Top Vendor
\$2.94 Billion

EOL - SUMMARY TRUST PAYMENT

Top 5

- EOL - SUMMARY TRUST PAYMENT
- BOND REDEMPTION (PRINCIPAL)
- RETIREMENT ALLOWANCE-TEACHERS
- UMS - SUMMARY TRUST PAYMENT
- RETIREMENT ALLOWANCE-STATE EMPLOYEES

[Show Chart](#)

Top Object Class
\$17.88 Billion

BENEFIT PROGRAMS (RR)

Top 5

- BENEFIT PROGRAMS (RR)
- STATE AID/POC SUB (PP)
- PENSION & INSURANCE RELATED EX (DD)
- REGULAR EMPLOYEE COMPENSATION (AA)
- DEBT PAYMENT (SS)

[Show Chart](#)

Open Expenditures

Entire Ledger
\$57.7 billion - 100.0% of all

Vendor
GREATER LYNN SENIOR

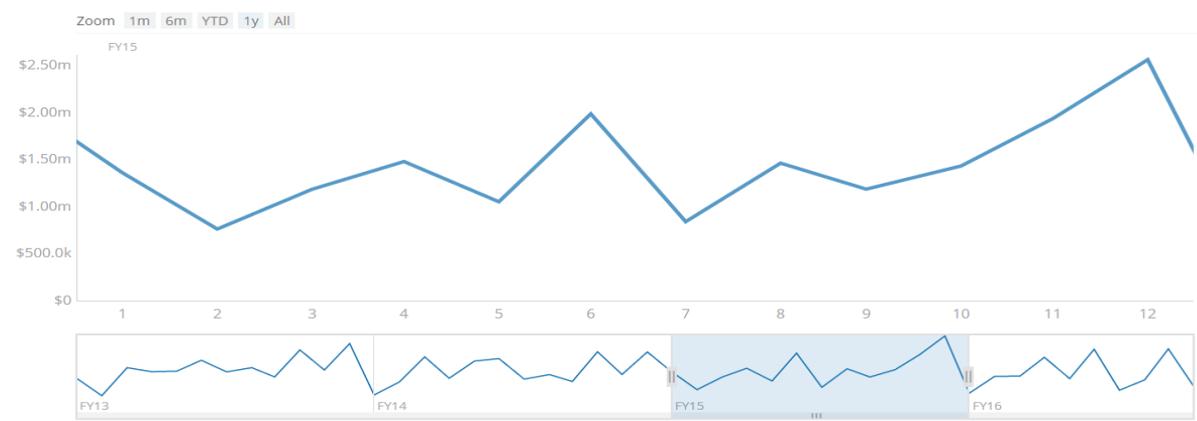
\$17.2 Million GREATER LYNN SENIOR 2015

[Spending Summary](#) [Checkbook](#)

GREATER LYNN SENIOR

[← Back](#)

Payments Over Time



Totals

Change

Table

Display

Fiscal Period

Payment BreakDown 2015

By Cabinet/Secretariat



By Zip Code



Other Agencies Using GREATER LYNN SENIOR

Vendor	Agency	Top Expense Category	Amount
GREATER LYNN SENIOR SERVICES	Federal Contracts Explorer	Q999: MEDICAL- OTHER	\$263,915.00



CTHRU Open Payroll

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This site provides a guided view through our Commonwealth Payroll and provides a transparent look at how we allocate payroll funds. The charts, graphs, and tables below are all highly interactive and we invite you to explore.

[Read More...](#)

Select Calendar Year 2015 ▾

Total Spent

\$5.61 Billion

Calendar Year 2015

The total spent on payroll in 2015.

Show Chart ☺

Highest Paid Employees

\$466,349

Mohler-Faria, Dana - President, Special Proje...

Top 5

- 1. Mohler-Faria, Dana - President, Special Projects Administrator
- 2. Barrett, Dawn - Professor
- 3. Gurnon, Richard - President
- 4. Linnehan, James - Vice President
- 5. McCarthy, Edward - Civil Engineer V

Show Chart ☺

Top Departments

\$493.52 Million

Trial Court (TRC) Total Payroll

Top 5

- 1. Trial Court (TRC)
- 2. Department of Correction (DOC)
- 3. Massachusetts Department of Transportation (DOT)
- 4. Department of State Police (POL)
- 5. Department of Developmental Services (DMR)

Show Chart ☺

Search

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Hide Chart ☹

Top Departments

\$493.52 Million

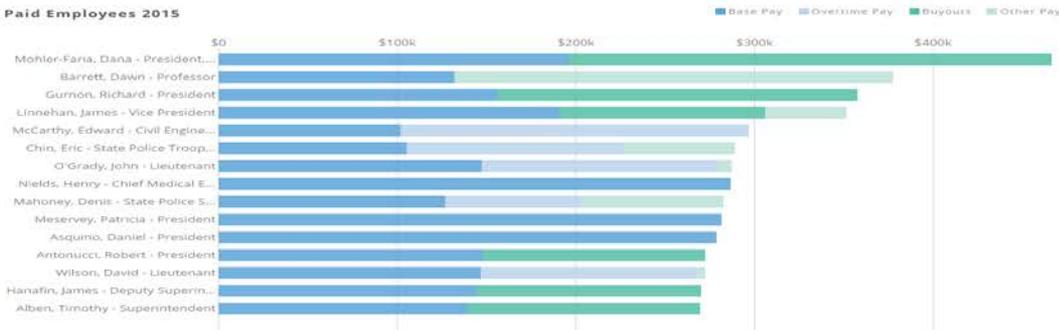
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Highest Paid Employees 2015



Showing 1 - 15 of 101894

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Show Chart 

Search

Office of the Comptroller (CTR)	Department
Comptroller	Job Title
Deputy Comptroller	Job Title
Assistant Comptroller	Job Title
Asst. Comptroller	Job Title
Deputy Comptroller (overlap)	Job Title

[« Home](#)

Office of the Comptroller (CTR)

Total Payroll
\$11.19 Million
 Calendar Year 2015

The total spent on payroll for Office of the Comptroller (CTR) Department in calendar year 2015.

[Show Chart](#)

Employees
152
 Calendar Year 2015

The total number of employees in Office of the Comptroller (CTR) Department.

[Show Chart](#)

Median Employee Pay
\$81,706
 Calendar Year 2015

The median pay among full-time employees of Office of the Comptroller (CTR) Department for calendar year 2015.

[Show Chart](#)

All Matching Records

Records/page
10

Name / Record Number	Job Title	Base Pay	Overtime Pay	Buyouts	Other Pay	Total Pay
Shack, Thomas	Comptroller	\$161,691	\$0	\$0	\$0	\$161,691
Benison, Martin	Comptroller	\$74,726	\$4,076	\$76,528	\$0	\$155,330
Merkowitz, Howard	Deputy Comptroller	\$143,416	\$0	\$0	\$0	\$143,416
Fisher, Kathy	Deputy Comptroller	\$137,532	\$0	\$0	\$0	\$137,532
Guido, Christopher	Deputy Comptroller	\$134,154	\$0	\$0	\$0	\$134,154
Hedderman, Jeannette	General Counsel	\$129,764	\$0	\$0	\$0	\$129,764
Hamilton, Steven	Director Enterprise Sys Serv	\$120,905	\$0	\$0	\$0	\$120,905
Lieu, Pauline	Edp Systems Analyst IV	\$93,559	\$25,344	\$0	\$0	\$118,904
Chan, Wing	TPL: Appl Sys Analyst/Prog Sr	\$107,526	\$1,058	\$0	\$6,633	\$115,217
Lambert, Kathleen	TPL: Appl Sys Analyst/Prog Sr	\$103,064	\$3,469	\$0	\$1,173	\$107,706

« Home

Office of the Comptroller (CTR)

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 Calendar Year 2015

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Show Chart ☺

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Show Chart ☺

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≥ From

≤ To

Sort Ascending

Sort Descending

Clear Ok



We're here to help



Help Desk

Office of the Comptroller

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Email:

comptroller.info@state.ma.us

Monday – Friday

8:00 A.M. - 5:00 P.M.