



# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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### MEMORANDUM

**To:** Agency Heads, Chief Fiscal Officers, and General Counsels  
**From:** William McNamara, Comptroller of the Commonwealth  
**Date:** June 28, 2024  
**Subject:** Fiscal Year 2025 Interim Budget Guidance

Comptroller Memo FY#2025-02

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#### Executive Summary

Chapter 122 of the Acts of 2024, the Fiscal Year 2025 Interim Budget, has been signed by Governor Healey. This memo offers guidance to agency leadership about operating under an interim budget.

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Fiscal Year 2025 will begin without a General Appropriation Act (GAA) in place.

Today, June 28, 2024, Governor Healey has signed a Fiscal Year 2025 Interim Budget in the amount of \$6,925,000,000.

The Commonwealth will operate under this interim budget authorization beginning on Monday, July 1, 2024. This projected one-month interim budget is expected to cover department incurrence needs through July 31, 2024, or until the enactment of the Fiscal Year 2025 GAA, whichever occurs first.

When administering budgets during this time, it is important to follow this guidance, the [Expenditure Classification Handbook](#), and [A & F Administrative Bulletin #9](#).

#### **Constraint by the GAA**

Departments must assume, absent explicit instruction to the contrary from the Comptroller, that all activity conducted under an interim budget will be subject retroactively to the conditions and restrictions included in the GAA when eventually signed into law. Departments must not undertake any activities which they have reason to believe will not be supported by the relevant appropriations and other provisions of the GAA. In the absence of a report of a Conference

Committee on the budget, and where the relevant appropriations and other provisions enacted by the Senate and the House of Representatives differ materially, departments must act under their best judgment regarding the likely resolution by a Conference Committee but should favor the most conservative reasonable prediction of the outcome. Departments should consult with A&F prior to making significant commitments which would exceed the lowest of the relevant House 2, House, and Senate spending authorizations.

Departments must also recognize that fiscal constraints and policy differences may result in the Governor vetoing or reducing appropriations or other provisions of the GAA as enacted by the General Court when the Governor signs it into law and must manage obligations accordingly.

It is imperative that all accounts are reviewed for compliance with these limitations.

Departments should proceed with routine business, including processing invoices within nine days to take advantage of any prompt payment discounts that are available.

To assist with routine business and eliminate the need for override requests, the Executive Office for Administration and Finance will process a periodic allotment to load expenditure ceilings in budgetary accounts generally equal to 1/12<sup>th</sup> of the Governor's requested annual budget.

Departments should use the ad hoc allotment request process, if it is anticipated that spending in a particular account or object class will exceed the allotted amount.

For questions regarding the administration of the interim budget and payment processing, please contact Assistant Comptroller Tryntje Bumgardner at (617) 356-6258 or [tryntje.bumgardner@mass.gov](mailto:tryntje.bumgardner@mass.gov)

For questions regarding broader budgetary and expenditure matters, please contact Chris Marino, Assistant Secretary for Budget, Executive Office for Administration & Finance at (857) 400-5460.

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