



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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PAYROLL WARRANT PROCESSING

Effective: July 1, 2004

Last Updated: November 1, 2006

Executive Summary

Massachusetts General Law Chapter 7A Section 3 states one of the duties of the Comptroller as reviewing requests for payment and presenting a "certificate" to the Governor, who following review by the Governor's Council, issues a warrant to the Office of the State Treasurer for the payments on the "certificate" to be disbursed.

Considerations

This policy applies to all Commonwealth Branches and Departments.

Policy

Payroll is a certified expenditure on the warrant and must be included as part of the warrant each time the payroll process is successfully completed. Department heads or their designees must certify payroll expenditures to the Comptroller for inclusion on the warrant in accordance with the Payroll Expenditure Approval policy in Chapter 5 of this manual. This certification must be done biweekly or each time payroll expenditures are presented for payment.

Internal Controls

Information Sources

- Related Procedure – None
- Legal Authority - Massachusetts General Laws, Chapter 7A, Sections 3, 7 and 8
- Attachments - None
- Links - None
- Contacts – [CTR Solution Desk](#)

Revisions

- **November 1, 2006** – Removed language referencing Knowledge Center and updated relevant links to Mass.gov/osc portal site.